SESSIONAL PAPERS

VOLUME 1—PART 1

FOURTH SESSION OF THE FOURTEENTH PARLIAMENT

OF THE

DOMINION OF CANADA

SESSION 1925

VOLUME LXI

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3. Report of the Department of Customs and Excise, containing accounts of revenue with statements relative to the Imports, Exports, and Excise of the Dominion of Canada, for the fiscal year ended March 31, 1924. Presented April 1, 1925.
Printed for distribution and sessional papers.

4. Shipping Report of the Department of Customs and Excise, containing the Statements of Navigation and shipping of the Dominion of Canada for the fiscal year ended March 31, 1924. Not presented. *Printed for distribution and sessional papers.*

5. Thirty-second Annual Report of the Department of Trade and Commerce, for the fiscal year ending March 31, 1924. Presented February 9, 1925.
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6. See Volume 3.

8. Annual Report of the Weights and Measures, Electricity and Gas Inspection Services of the Department of Trade and Commerce for the fiscal year ending March 31, 1924. Presented February 9, 1925.
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9. Report of the Commissioner of Patents for the fiscal year ending March 31, 1924. Presented February 9, 1925.....*Printed for distribution and sessional papers.*

10. Annual Report of the Dominion Statistician, for the fiscal year ended March 31, 1924. Presented March 19, 1925.....*Printed for distribution and sessional papers.*

12. Annual Report of the Department of the Interior, for the fiscal year ended March 31, 1924. Presented February 9, 1925.
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13. Annual Report of the Department of Immigration and Colonization, for the fiscal year ended March 31, 1924. Presented February 9, 1925.
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14. Annual Report of the Department of Indian Affairs, for the year ended March 31, 1924. Presented February 9, 1925.....*Printed for distribution and sessional papers.*

15. Annual Report of the Department of Mines for the fiscal year ended March 31, 1924. Presented February 9, 1925.....*Printed for distribution and sessional papers.*

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16. Report of the Minister of Agriculture for the Dominion of Canada, for the year ended March 31, 1924. Presented February 9, 1925.
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17. Report of the Department of National Defence, for the fiscal year ending March 31, 1924—Militia Service. Presented February 11, 1925.
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17*a*. Report of the Department of National Defence, for the fiscal year ending March 31, 1924—Naval Service. Presented February 11, 1925.
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18. Report of the work of the Department of Soldiers' Civil Re-establishment, for the year ending December 31, 1924. Presented February 16, 1925.
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19. Report of the Department of Health, for the fiscal year ended March 31, 1924. Presented February 10, 1925.....*Printed for distribution and sessional papers.*

20. Report of the Superintendent of Penitentiaries, for the fiscal year ended March 31, 1924. Presented March 12, 1925.....*Printed for distribution and sessional papers.*

21. Report of the Royal Canadian Mounted Police for the year ended September 30, 1924. Presented February 18, 1925....*Printed for distribution and sessional papers.*

22. Report of the Secretary of State of Canada, for the year ended March 31, 1924. Presented February 11, 1925.....*Printed for distribution and sessional papers.*

24. Sixteenth Annual Report of the Civil Service Commission of Canada for the year ended December 31, 1924. Presented May 28, 1925.
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25. Report of the Secretary of State for External Affairs for the year ended March 31, 1924. Presented February 9, 1925....*Printed for distribution and sessional papers.*

26. Report of the Department of Labour for the fiscal year ended March 31, 1924. Presented February 9, 1925.....*Printed for distribution and sessional papers.*

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27. Annual Report of the Department of Public Printing and Stationery for the fiscal year ended March 31, 1924. Presented February 9, 1925.
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28. Fifty-seventh Annual Report of the Department of Marine and Fisheries, for the year 1923-24—Marine. Presented February 9, 1925.
Printed for distribution and sessional papers.

29. Fifty-seventh Annual Report of the Fisheries Branch of the Department of Marine and Fisheries, for the year 1923-24. Presented February 13, 1925.
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30. Report of the Postmaster General for the year ended March 31, 1924. Presented February 9, 1925..... *Printed for distribution and sessional papers.*

31. Report of the Minister of Public Works on the works under his control, for the fiscal year ended March 31, 1924. Presented February 9, 1925.
Printed for distribution and sessional papers.

32. Annual Report of the Department of Railways and Canals, for the fiscal year from April 1, 1923, to March 31, 1924. Presented February 10, 1925.
Printed for distribution and sessional papers.

33. Twentieth Annual Report of the Board of Railway Commissioners for Canada, for the year ended December 31, 1924. Presented (manuscript) March 9, 1925.
Printed for distribution and sessional papers.

34. Report of the Chief Electoral Officer for 1924, pursuant to section 74 of the Dominion Elections Act. Presented February 5, 1925.....*Not printed.*

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34*c*. Report of the Chief Electoral Officer pursuant to section 4, chapter 63, of the Representation Act, 1924. Rulings on boundaries of certain Electoral Districts. Presented February 11, 1925..... *Not printed.*

35. Report of the Royal Grain Inquiry Commission, dated January 7, 1925. Presented February 9, 1925.....*Printed for distribution to Senators and Members.*

35*a*. Copy of Proceedings of, Documents filed and Evidence taken before, the Royal Grain Inquiry Commission. Presented February 27 and March 18, 1925. *Not printed.*

36. Report of the Joint Librarians of Parliament, for the year 1924. Presented February 5, 1925..... ..... *Not printed*

37. Report of the Director of Dominion Experimental Farms for the fiscal year ended March 31, 1924. Presented February 9, 1925.....*Presented in printed form.*

38. Regulations under "The Destructive Insect and Pest Act," pursuant to Section 9, Chapter 31 of 9-10 Edward VII. Presented February 9, 1925. *Presented in printed form.*

38*a*. Amending Orders in Council in respect to Regulations under "The Destructive Insect and Pest Act."—*European Corn Borer, European Buckthorn.* Presented February 9, 1925..... .....*Not printed*

39. Orders and Regulations passed under the authority of the Cold Storage Act. Presented February 9, 1925.....*Not printed.*

40. Orders in Council passed between June 23, 1924, and December 11, 1924, in respect to the Department of National Defence under the provisions of section 47, chapter 43, 9-10 Edward VII—Naval Service. Presented February 11, 1925..*Not printed.*

40*a*. Order in Council No. P.C. 304, dated March 3, 1925, cancelling Order in Council of November 26, 1924 (P.C. 1966), providing for pay of Officers when employed swinging ships.—Naval Service. Presented April 2, 1925.....*Not printed.*

40*b*. Order in Council, P.C. 151, dated March 24, 1925, under the provisions of Section 47, Chapter 43, 9-10 Edward VII—Revising Pay and Allowance Regulations, 1920, by cancelling clause relating to Store Allowances on page 9, and adding new paragraph (5) to Part II of the said Regulations.—Naval Service. Presented March 30, 1925. *Not printed.*

40*c*. Order in Council, P.C. 725, dated May 16, 1925, amending Pay and Allowance Regulations, 1920, for officers and men of the Royal Canadian Navy, dated June 1, 1920, by cancelling clause 2 (Part I) and clause 2 (Part II) and substituting new clauses therefor. (Department of National Defence—Naval Service.) Presented (Senate) May 20, 1925.....*Not printed.*

40*d*. Orders in Council in connection with the Officers and Men of the Royal Canadian Navy:—

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41. Copies of General Orders promulgated to the Militia for the period between January 1, 1924, and December 15, 1924. Presented February 11, 1925. *Presented in printed form.*

42. Appointments, Promotions and Retirements, Canadian Militia (Permanent and Non-Permanent), Royal Canadian Air Force, and Royal Canadian Navy, from February 1, 1924, to February 1, 1925. Presented February 11, 1925. *Presented in printed form.*

43. Copies of Militia Orders promulgated between January 3, 1924, and December 31, 1924. Presented February 11, 1925..... *Presented in printed form*

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45. Report of W. T R Preston, in respect to the North Atlantic Steamship Combine. Presented February 9, 1925.....*Printed for distribution to Senators and Members.*

46. Copy of Order in Council, P.C. 2106, dated November 28, 1924, to give effect to the provisions of section 46 of the Copyright Act, 1921. Presented February 9, 1925. *Not printed.*

47. Annual Report of the Board of Trustees of the National Gallery of Canada, for the fiscal year ending March 31, 1924. Presented February 9, 1925 *Presented in printed form.*

48. Copy of Post Office Savings Banks Regulations, in accordance with section 14, chapter 30, of the Revised Statutes of Canada, 1906. Presented February 9, 1925. *Not printed.*

49. Rules adopted by the Province of Quebec relating to appeals against convictions or sentences, under the provisions of the Criminal Code of Canada, 13-14 George V, chapter 41. Presented February 9, 1925.....*Not printed.*

50. Third Report of the Soldier Settlement Board on its activities and operations, from April 1, 1923, to March 31, 1924. Presented February 9, 1925. *Presented in printed form.*

51. Statement of Governor General's Warrants issued since last session of Parliament; also Statement of the Auditor General respecting overrulings by the Treasury Board on decisions of the Auditor General. Presented February 9, 1925. *Not printed.*

52. Statement of Expenditure on account of "Miscellaneous Unforeseen Expenses," from April 1, 1924, to January 31, 1925, in accordance with the Appropriation Act, 1924. Presented February 9, 1925.....*Not printed.*

53. Statement of Superannuation and Retiring Allowances in the Civil Service during the year ended December 31, 1924, under chapter 17, R.S.C., 1906, showing name, rank, salary, age, service allowance and cause of retirement of each person superannuated or retired, also whether the vacancy has been filled by promotion, or by appointment, and the salary of any new appointee. Presented February 9, 1925. *Not printed.*

54. Statement in pursuance of section 17 of the Civil Service Insurance Act, for the year ending March 31, 1924 Presented February 9, 1925.....*Not printed.*

55. Statement of Returned Soldiers' Insurance, for the year ended March 31, 1924. Presented February 9, 1925.....*Not printed.*

56. Report of the Superintendent of Insurance of the Dominion of Canada for the year ended December 31, 1923—Volume I, Insurance Companies other than Life; Volume II, Life Insurance Companies. Presented February 9, 1925. *Presented in printed form.*

56*a*. Abstract of Statements of Insurance Companies in Canada for the year ended December 31, 1924. Presented June 9, 1925..... *Presented in printed form.*

57. Statement of Receipts and Expenditures of the National Battlefields Commission for the year ended March 31, 1924. Presented February 9, 1925....*Not printed.*

58. Statement of the Receipts and Expenditures of the Royal Society of Canada, for the year ended April 30, 1924. Presented February 9, 1925.....*Not printed.*

59. Lists of Shareholders in the Chartered Banks of the Dominion of Canada as on December 31, 1924, in accordance with section 114, chapter 32, Act of 1923 (The Bank Act). Presented February 9, 1925.....*Not printed.*

60. Lists of Unclaimed Balances, etc., in Canadian Chartered Banks, in accordance with section 114, chapter 32, Act of 1923 (The Bank Act). Presented February 9, 1925. *Not printed.*

CONTENTS OF VOLUME 5—*Continued*

61. Lists of Shareholders in Quebec Savings Banks, made in accordance with section 58, of chapter 42, Act of 1913 (Quebec Savings Bank Act). Presented February 9, 1925.....*Not printed.*

62. Lists of Unclaimed Balances, etc., in Quebec Savings Banks—made in accordance with section 59 of chapter 42, Act of 1913 (Quebec Savings Bank Act). Presented February 9, 1925.....*Not printed.*

63. Report of the Superintendent of Insurance of the Dominion of Canada for the year ended December 31, 1923,—Loan and Trust Companies. Presented February 9, 1924.....*Presented in printed form.*

64. Copies of Orders in Council passed in connection with giving effect to the various Treaties of Peace, as follows:—

P.C. 318, dated February 28, 1924, appointing Mr. Philippe Roy, Commissioner General of Canada in Paris, France, as a substitute for the Hon. James Murdock, Minister of Labour, at a meeting of the Governing Body of the International Labour Conference to be held at Geneva, commencing April 8, 1924.

P.C. 319, dated February 28, 1924, *re* allowances to Mr. Philippe Roy, as substitute for the Minister of Labour at a meeting of the Governing Body of the International Labour Office, at Geneva, commencing April 8, 1924.

P.C. 1233, dated July 15, 1924, appointing Hon. Napoleon Antoine Belcourt, P.C., as commissioner and plenipotentiary for Canada in connection with a conference to be held at London, July 16, 1924, to consider the Dawes Report on German Reparations.

P.C. 1378, dated August 8, 1924, appointing Oscar Douglas Skelton, as Technical Adviser to the Canadian representatives at the fifth meeting of the Assembly of the League of Nations, at Geneva, September 1, 1924.

P.C. 1382, dated August 8, 1924, appointing Hon. Raoul Dandurand, Senior Representative of Canada at the fifth meeting of the Assembly of the League of Nations at Geneva, September 1, 1924.

P.C. 1383, dated August 8, 1924, appointing Hon. Edward Mortimer Macdonald, K.C., LL.B., P.C., Minister of National Defence, as a representative of Canada, at the fifth meeting of the Assembly of the League of Nations, at Geneva, September 1, 1924.

P.C. 1411, dated August 22, 1924, appointing Mr. Ralph O. Campney, Barrister, Toronto, as Secretary to Dr. O. D. Skelton, Technical Adviser to Canadian Representatives at Geneva.

P.C. 1431, dated August 22, 1924, authorizing the payment to Edward M. Macdonald, Jr., while acting as Secretary to Hon. E. M. Macdonald, at Geneva, of an allowance of $15 per day, with necessary transportation expenses.

P.C. 1675, dated September 23, 1924, appointing Professor O. D. Skelton, as a substitute for the Minister of Labour at a meeting of the Governing Body of the International Labour Conference at Geneva.

P.C. 1676, dated September 23, 1924, granting a living allowance of $15 per day to Professor O. D. Skelton, while acting as substitute for the Minister of Labour at Geneva.

P.C. 1743, dated October 1, 1924, advising payment of account of Hon. N. A. Belcourt, of $3,375 while acting as Canadian Plenipotentiary at the Inter-Allied Conference and International Conference at London, from July 16, 1924, to August 30, 1924.

P.C. 2174, dated December 17, 1924, providing for the appointment of a permanent "Dominion of Canada Advisory Officer, League of Nations" at Geneva, and also for the maintenance of office.

P.C. 2175, dated December 17, 1924, appointing Mr. W. A. Riddell, Ph.D., as "Dominion of Canada Advisory Officer, League of Nations," at Geneva, at a salary of $6,000 per annum. Presented February 9, 1925.....*Not printed.*

65. Return of Orders in Council which have been published in the *Canada Gazette*, between January 26, 1924, and December 23, 1924, in accordance with the provisions of section 77 of "The Dominion Lands Act," chapter 20, 7-8 Edward VII. Presented February 9, 1925.....*Presented in printed form.*

66. Return of Orders in Council which have been published in the *Canada Gazette*, between January 26, 1924, and December 23, 1924, in accordance with the provisions of section 19, chapter 10, 1-2 George V,—"The Dominion Forest Reserves and Parks Act." Presented February 9, 1925.....*Presented in printed form.*

CONTENTS OF VOLUME 5—*Continued*

67. Copies of Orders in Council which have been published in the *Canada Gazette* between January 26, 1924, and December 23, 1924, in accordance with the provisions of section 4, chapter 18, 1917, "Migratory Birds Convention Act." Presented February 9, 1925.....*Presented in printed form.*

67*a*. Copies of Orders in Council which have been published in the *Canada Gazette,* since the opening of Parliament, in accordance with the provisions of section 4, chapter 18, 1917, "Migratory Birds Convention Act." Presented May 8, 1925.
Presented in printed form.

68. Return of Orders in Council which have been published in the *Canada Gazette* and in the *British Columbia Gazette,* between January 26, 1924, and December 23, 1924, in accordance with provisions of subsection (*d*) of section 38 of the regulations for the survey, administration, disposal and management of Dominion Lands within the 40-mile Railway Belt in the Province of British Columbia. Presented February 9, 1925.....*Presented in printed form.*

69. Return showing all lands sold by the Canadian Pacific Railway Company during the year ended September 30, 1924, together with the names of the purchasers, in accordance with 49 Victoria, chapter 9, section 8. Presented February 9, 1925.
Not printed.

70, 70*a*. Lists of Leases, Licenses, Permits or other authorities cancelled under the provisions of section 3, chapter 21, of the Statutes of 1922, An Act respecting Notices of Cancellation of Leases of Dominion Lands. Presented February 9, and March 5, 1925.....*Not printed.*

71. Report under section 7, of the Reclamation Act, 9-10 George V, showing the drainage works constructed, the area of land reclaimed, the expenditure and money received from the sale or lease of Dominion Lands. Presented February 9, 1925.
Not printed.

72. Return showing the number of permits granted to take intoxicants into the North West Territories, for the year ended December 31, 1924, in accordance with the provisions of the Revised Statutes, chapter 62, section 88. Presented February 9, 1925.....*Not printed.*

73. List of Land Sales cancelled by the Department of Indian Affairs during the period from February 28, 1924, to February 1, 1925, in accordance with section 61 of The Indian Act. Presented February 9, 1925.....*Not printed.*

74. Statement showing the number of Enfranchisements under The Indian Act, from April 1, 1924, to January 31, 1925. Presented February 9, 1925.. .. ..*Not printed.*

75. Statement in respect to Irrigation Regulations under the provisions of chapter 61, section 57 of the Revised Statutes. Presented February 9, 1925.....*Not printed*

76. Statement covering Dominion Lands in the Railway Belt under the provisions of Order in Council of September 17, 1889. Presented February 9, 1925..*Not printed*

77. Statement in respect to Reclamation Act Regulations, under the provisions of section 5, chapter 5, Statutes of 1919. Presented February 9, 1925.....*Not printed.*

78. Statement in regard to Regulations respecting Indians during the fiscal year ended March 31, 1924. Presented February 9, 1925.. .. ..*Not printed.*

79. Statement in respect to Remissions on sales of Indian lands during the fiscal year ended March 31, 1924. Presented February 9, 1925.....*Not printed.*

80. Copy of Order in Council, P.C. 1876, dated October 23, 1924, in respect to Regulations made under the Proprietary or Patent Medicine Act, as amended by section 5 of chapter 66 of the Statutes of 1919. Presented February 10, 1925....*Not printed.*

81. Annual Report of the Commissioner of Highways for the fiscal year ended March 31, 1924, in accordance with clause 6, chapter 54, 9-10 George V. Presented February 10, 1925.....*Presented in printed form.*

82. Report of Work done and Expenditures made during the calendar year 1924 in connection with Acts (chapters 14 to 32 inclusive of 14-15 George V) respecting construction of Canadian National Railway Branch Lines. Presented February 10, 1925.....*Not printed.*

CONTENTS OF VOLUME 5—*Continued*

83. Detailed statement of all bonds and securities registered in the Department of the Secretary of State of Canada, since last return submitted to the Parliament of Canada under Section 32 of Chapter 19, of the Revised Statutes of Canada, 1906. Presented February 13, 1925.....*Not printed.*

84. Report of the Board of Pension Commissioners for Canada, for the year ending March 31, 1924. Presented February 16, 1925.....*Presented in printed form.*

85. Estimates of sums required for the service of the Dominion for the year ending on March 31, 1926. Presented February 16, 1925.....*Presented in printed form.*

85*a*, 85*c*. Supplementary Estimates of sums required for the service of the Dominion for the year ending March 31, 1926 Presented February 16, and June 17, 1925. *Presented in printed form.*

85*b*. Further Supplementary Estimates of sums required for the service of the Dominion for the year ending March 31, 1925. Presented March 5, 1925. *Presented in printed form.*

86. Convention of Commerce between Canada and the Netherlands, signed at Ottawa on the eleventh day of July, 1924. Presented February 17, 1925. *Printed for distribution to Senators and Members.*

87. Return to an Order of the House of February 16, 1925, for a Return showing:—1. What treaties and conventions are in existence and operative affecting Canada: (*a*) between Great Britain and the United States; and (*b*) between Canada and the United States. 2. How many trade commissioners, trade agents or consular agents the United States has in Canada. 3. How many trade commissioners, trade agents and consular agents Canada has in the United States. 4. The value of the Canadian imports from and exports to the United States for each of the last five years. Presented February 17, 1925. Mr. Hudson.....*Not Printed.*

88. Return to an Order of the House of June 16, 1924, for a copy of all correspondence, letters, telegrams, reports, estimates and other documents exchanged between the Government of Canada and the Historic Sites Board and the Queen Victoria Niagara Falls Park Commissioners, relating to the improvement, care and betterment of the historic sites and battlefields, in the Niagara District, of the War of 1812-14. Presented February 17, 1925. Mr. Church.....*Not printed.*

89. Copy of Order in Council, P.C. 1597, dated September 16, 1924—Amendment to Regulations of the Soldier Settlement Board, *re* right of way over lands in connection with drainage projects. Presented February 17, 1925.....*Not printed.*

90. Copy of Order in Council, P.C. 69, dated January 23, 1925—Regulations for the Settlement of British Migrants on Land owned by the Dominion Government—under paragraph (*n*), subsection 1, section 63, Soldier Settlement Act, 1919. Presented February 17, 1925.....*Not printed.*

91. Report of the Ottawa Improvement Commission for the fiscal year ended March 31, 1924. Presented February 19, 1925..... *Not printed.*

92. Report of the proceedings of the Commissioners of Internal Economy of the House of Commons for 1924, pursuant to Rule 9. Presented February 20, 1925. *Not printed.*

93. Convention between His Britannic Majesty, in respect of the Dominion of Canada, and the United States for the extradition of offenders against the Laws for the suppression of the Traffic in Narcotics, signed at Washington, the eighth day of January, one thousand nine hundred and twenty-five. Presented February 20, 1925.....*Printed for distribution to Senators and Members.*

94. Copy of Regulations made under the authority of the Department of Soldiers' Civil Re-establishment Act, Chapter 29, Section 1, Second Session of 1919. Presented February 20, 1925.....*Not printed.*

95. Second Interim Report of Commissioner Lewis Duncan, appointed to investigate, under the Combines Investigation Act, 1923, an alleged combine in the distribution of Fruits and Vegetables. (First Interim Report, dated August 5, 1924, will be found on page 32 of the above.) Presented February 23, 1925. *Presented in printed form.*

CONTENTS OF VOLUME 5—*Continued*

95*a*. Return to an Address to His Excellency the Governor General, of April 6, 1925, for copy of all papers, reports, writings, telegrams, and other documents, in connection with the recent investigation into the fruit combine in the west and particularly all communications with provincial governments in relation thereto. Presented April 15, 1925. Rt. Hon. Mr. Meighen.....*Not printed.*

96. Return to an Order of the House of May 1, 1924, for a Return showing: 1. How many cars and locomotives have been purchased in Canada by American railway companies operating in Canada during the past twenty-five years. 2. The amount of duty paid by American railway companies for American rolling stock used in Canada during the past twenty-five years. Presented February 23, 1925.
Not printed.

97. Return to an Order of the House of July 3, 1924, for a Return showing: 1. To what amount rebates of Sales Taxes have been claimed under the legislation of last year. 2. How many claims have been made. 3. How many claims have been checked and paid and resulting in what total amount. 4. How many claims have yet to be dealt with. Presented February 25, 1925.....*Not printed.*

98. Convention and Protocol between His Britannic Majesty in respect of the Dominion of Canada, and the United States, for regulating the level of the Lake of the Woods, and of identical letters of reference submitting to the International Joint Commission certain questions as to the regulation of the levels of Rainy Lake and other upper waters; signed at Washington, the 24th day of February, 1925. Presented February 26, 1925....*Printed for distribution to Senators and Members.*

99. Treaty between His Britannic Majesty in respect of the Dominion of Canada, and the United States, for the further demarcation of the boundary between Canada and the United States; signed at Washington, February 24, 1925. Presented February 26, 1925....*Printed for distribution to Senators and Members.*

100. Formal Judgment and Reasons for Judgment of the Supreme Court of Canada in the matter of the Restoration of the Crow's Nest Pass Rates and the General Order of the Railway Board disallowing the tariffs of the Canadian Pacific and the Canadian National Railway Companies. Presented February 26, 1925.
Printed for Sessional Papers and distribution to Senators and Members.

100*a*. Return to an Order of the House of May 7, 1925, for a Return showing: 1. When the Crow's Nest Pass Agreement rates were put back into force. 2. What articles are affected by that agreement. 3. What rates are paid on such articles under said agreement, as compared with the rates paid on the same articles in other parts of the country. Presented May 13, 1925. Mr. Rinfret.....*Not printed.*

101. Return to an Order of the House of February 23, 1925, for a Return showing 1. Number of passenger trains run each week in each province during 1924. 2. Average number of passengers on each of these trains per province. 3. Average cost per passenger per train per province. 4. Average cost of these passenger trains per mile per province. Presented February 26, 1925. Mr. Déchêne.
Not printed.

102. Report of the Civil Service Commission on the administration of the Public Service Retirement Act; including detailed Statement of Retirements authorized by Orders in Council passed from January 1 to November 1, 1924; also summary by Departments of all Retirements effected under the said Act. Presented March 2, 1925 .....*Not printed.*

103. Regulations issued under the provisions of section 12, chapter 43, 3-4 George V—Radiotelegraph Regulations 83a and 91a—operators' certificates; and Regulation 104c—use of their radiotelegraph apparatus by foreign men-of-war in a Canadian Naval port. Presented March 3, 1925.....*Not printed.*

103*a*. Copy of the Radiotelegraph Act and Regulations issued thereunder, with Amendments to The Radio Regulations since June 1, 1923. Presented March 4, 1925.
Presented in printed form.

CONTENTS OF VOLUME 5—*Continued*

103*b*. Amendment to Radiotelegraph Regulation No. 88 (a). (Department of Marine and Fisheries.) Presented (Senate) June 2, 1925.....*Not printed.*

103*c*. Amendments to Radiotelegraph Regulations Nos. 38 and 39. (Department of Marine and Fisheries.) Presented (Senate) June 4, 1925.....*Not printed.*

104. Statement of leases of wharves, piers and breakwaters for the year 1924, made under the provisions of c. 17, s. 1, The Government Harbours and Piers Act, 1902. Presented March 4, 1925.....*Not printed.*

105. An account of all revenue and all expenditure incurred in the collection of tolls and dues, 1923-24, under the provisions of c. 112, s. 14, R.S., The Government Harbours, Piers and Breakwaters Act. Presented March 4, 1925.. ..*Not printed.*

106. Report of the President and Financial Statement of the Honorary Advisory Council for Scientific and Industrial Research, for the year ending March 31, 1924. Presented March 4, 1925.....*Not printed.*

107. Correspondence between the Government of Canada and the British Government in regard to the subject of Ocean Rates and especially in relation to the Imperial Shipping Committee; also correspondence from the Department of Trade and Commerce regarding transatlantic freight and passenger rates. Presented March 9 and 10, 1925.....*Printed for distribution to Senators and Members.*

107*a*. Correspondence with the Prime Minister's Office and the Dominion Millers' Association concerning Ocean Freight Rates. Presented March 12, 1925...*Not printed.*

107*b*. Correspondence in the Department of Marine and Fisheries concerning representations on Ocean Freight Rates. Presented March 12, 1925.....*Not printed.*

107*c*. Correspondence in the Department of Railways and Canals concerning representations on Ocean Freight Rates. Presented March 12, 1925.....*Not printed.*

107*d*. Correspondence exchanged between the Government of Great Britain and the Government of Canada respecting investigation into Ocean rates by Imperial Shipping Committee. Presented March 13, 1925.....*Not printed.*

107*e*. Additional correspondence in the Trade and Commerce Department in respect to ocean rates on live stock from Canada to Great Britain; additional correspondence from 1919 to 1924 respecting high ocean rates, also statement of the Imperial Shipping Committee on ocean rates on flour and wheat. Presented March 13 and 16, 1925 .....*Not printed.*

107*f*. Additional correspondence in the Trade and Commerce Department in respect to ocean rates between Canada and Great Britain, including Interim Report by the Imperial Shipping Committee on Canadian Marine Insurance Rates, and Interim Report by the Imperial Shipping Committee on Rates of Freight on Canadian Flour in the North Atlantic. Presented March 16, 1925.....*Not printed.*

107*g*. Statement prepared by Dominion Bureau of Statistics showing ocean rates on Grain from Montreal to Liverpool during the years 1912, 1914, 1916, 1920, 1921, 1922, 1923, 1924, and from New York to Liverpool during the years 1912, 1914, 1916, 1918, 1920, 1921, 1922, 1923, 1924. Presented March 19, 1925.....*Not printed.*

108. Correspondence between the Auditor General and the Acting Minister of Finance respecting certain statements made by the Auditor General in his Annual Report. Presented March 10, 1925.....*Not printed.*

109. Return to an Order of the Senate, dated June 18, 1923, showing: All correspondence relating to the dismissal on or about the 3rd day of March, 1923, of Angus J. McQuarrie, from the position of postmaster, at Doctor's Brook, Antigonish County, Nova Scotia, and the appointement of Mrs. Catherine McDonald to this position. Presented March 10, 1925. Hon. Mr. Girroir.....*Not printed.*

110. Return to an Order of the Senate dated July 3, 1924, showing: 1. What are the provisions of section 199 of the Excise Act. 2. How many notices have been given to the Government in the past five years on the part of individuals in Canada, of

CONTENTS OF VOLUME 5—*Continued*

their possession and intention to use the utensils set out in the Act. The answer to be by provinces. 3. How many prosecutions for illicit stills, or how many illicit stills for the manufacture of alcohol, have been seized by the Customs Department in Canada during the last five years. The answer to be by provinces. Presented March 10, 1925. Hon. Mr. Griesbach.....*Not printed.*

111. Return to an Order of the Senate, dated February 12, 1925, showing: The dates since 1921 during which O. F. Brothers, Editor of the "Listening Post," Montreal, was employed by the Government; the Departments under which he gave service; the nature of the services rendered by him; and the several amounts paid to him for services and allowances respectively. Presented March 10, 1925. Hon. Mr. Tanner. *Not printed.*

112. Return to an Order of the House of February 23, 1925, for a Return showing: 1. Revenues from each of the following Dominion Government telegraph offices, for each year, 1910 to 1924: Peace River, Waterhole, Dunvegan, Spirit, Sexsmith, Clairmont, Grande Prairie, Beaverlodge. 2. Expenditures in connection with each office for the years 1910 to 1924. 3. Salaries paid to the operators for the years 1910 to 1924. Presented March 11, 1925. Mr. Kennedy (West Edmonton). *Not printed.*

113. Return to an Order of the House of February 16, 1925, for a copy of all correspondence, resolutions, petitions, regulations, reports and other documents on file, relating to the application of one Hutchinson for a license to operate a ferry between Rockport, Ontario, and Alexandria Bay, New York. Presented March 11, 1925. Mr. Stewart (Leeds).....*Not printed.*

114. Copy of Report for the year 1924 of positions excluded under the provisions of Section 38B (2) from the operation of the Civil Service Act, 1918, as amended by Chap. 22, 11-12 Geo. V. Presented March 11. 1925.....*Not printed.*

115. Return to an Address to His Excellency the Governor General of February 19, 1925, for a copy of all papers, agreements, correspondence, telegrams and letters exchanged between the Government of Canada and the Governments of Ontario and the United States, or the Hydro-Electric Commission regarding the generation and distribution of power at what is commonly known as the proposed Morrisburg Dam on the St. Lawrence River. Presented March 11, 1925. Mr. Church. *Not printed.*

116. Covenant of the League of Nations and the Protocol for the pacific settlement of international disputes, Fifth Assembly, 1924; together with a letter from Sir Eric Drummond, Secretary General of the League of Nations, in connection therewith, and the reply of the Prime Minister of Canada thereto. Presented March 12, 1925. *Printed for distribution to Senators and Members.*

116*a*. Report of the Canadian Delegates to the Fifth Assembly of the League of Nations, Geneva, September 1 to October 2, 1924. Presented March 17, 1925. *Printed for distribution to Senators and Members.*

116*b*. Journals of the Fifth Assembly of the League of Nations, Geneva, September 1 to October 3, 1924, containing summarized reports of all Plenary Meetings of the Assembly. Presented March 17, 1925.....*Not printed.*

117. Return to an Order of the House of February 18, 1925, for a copy of all correspondence between the Chamber of Commerce at Petrolia, Ontario, and the Department of Trade and Commerce, with regard to American branch factories in Canada. Presented March 12, 1925. Hon. Mr. Stevens.....*Not printed.*

118. Return to an Order of the House of March 4, 1925, for a Return showing: 1. The total value of boots and shoes sold in Canada during each of the years 1914, 1918, 1920, 1921, 1922, 1923 and 1924. 2. The total value of said goods imported from the United States, England or other countries for the above mentioned years. 3. The total value of said goods exported to the United States, England or other countries for above mentioned years. Presented March 12, 1925. Mr. Denis (St. Denis).....*Not printed.*

119. Annual Return of Permits issued under the authority of Section 4, subsection 2 of the Immigration Act. Presented March 13, 1925.....*Not printed.*

CONTENTS OF VOLUME 5—*Continued*

120. Detailed statement of Remissions of Customs Duties, Excise Taxes and Sales Taxes and the Refund thereof, under Section 92, Consolidated Revenue and Audit Act, through the Department of Customs and Excise, for the fiscal year ended 31st March, 1924. Presented March 13, 1925.....*Not printed.*

121. Return to an Order of the House of February 23, 1925, for a Return showing: 1. Cost of maintaining the Colonization Department of the Canadian National Railways in Europe in the years 1923 and 1924, respectively. 2. Size of the staff employed in 1923 and 1924, respectively. 3. Salary paid to the Manager of the Colonization Department of the Canadian National Railways in Europe in the year 1924. 4. Sum paid to the Manager as expenses, travelling and personal, in addition to this salary. 5. Number of lecturers in the employ of the Canadian National Railways in the winters of 1923 and 1924 in Great Britain, and salaries paid to these lecturers. 6. Number of families settled in Canada under the agreement made between the British Government and the Canadian National Railways to settle British families on lands owned by the Canadian National Railways in Canada. 7. Expenses incurred in securing the said families in Britain and settling them in Canada. 8. Whether it is the intention of the Canadian National Railways to settle any additional families under the said agreement. 9. Amount of money spent by the Canadian National Railways in connection with the scheme to settle British boys under the age of 17 in Canada. 10. Number of boys brought to Canada by the Canadian National Railways under the said scheme. 11. Amount of money the Canadian National Railways spent in Great Britain in connection with its Correspondence Lecture Course on Canadian Farming. Presented March 13, 1925. Mr. Woodsworth.....*Not printed.*

122. Judicial Proceedings respecting Constitutional Validity of The Industrial Disputes Investigation Act, 1907, and Amendments of 1910, 1918 and 1920. Presented March 16, 1925..... .....*Presented in printed form.*

123. Return to an Order of the House of March 9, 1925, for a Return showing: 1. How many tons of grain the Canadian Pacific Railway hauled to Fort William and Port Arthur during the calendar year 1924. 2. Number of ton miles. 3. Rate per ton mile. 4. Average haul. 5. How many tons of grain the Canadian Pacific Railway hauled to Vancouver in the calendar year 1924. 6. Number of ton miles. 7. Rate per ton mile. 8. Average haul. 9. Total percentage of grain hauled in western territory to the entire revenue tonnage of that territory in 1924. 10. What percentage of the total ton miles in the western territory in 1924 grain produced. 11. What percentage of the total freight revenue carried in western territory in 1924 was by the carriage of grain. Presented March 16, 1925. Mr. Hudson.....*Not printed.*

124. Return to an Order of the House of March 9, 1925, for a Return showing, during the fiscal years 1920, 1921, 1922, 1923 and 1924, what drawbacks of duties on raw sugar were paid in respect of (*a*) sugar exported; and (*b*) sugar consumed in Canada. Presented March 16, 1925. Mr. Wallace.....*Not printed.*

124*a*. Return to an Order of the House of March 9, 1925. for a Return showing: 1. From what countries raw sugar was imported into Canada, and how much from each, during the years 1920, 1921, 1922, 1923 and 1924. 2. Aggregate amount of customs duties paid thereon, (*a*) under the general tariff and (*b*) under the preferential tariff. 3. From what countries refined sugar was imported into Canada and how much from each, during the above-mentioned years. 4. Aggregate amount of customs duties paid thereon, (*a*) under the general tariff and (*b*) under the preferential tariff. Presented March 23, 1925. Mr. Wallace.....*Not printed.*

125. Return to an Order of the House of March 9, 1925, for a Return showing: 1. How many Dominion Government Taxation offices for collection of income taxes there are in Canada. 2. Where they are situated. 3. The amount of income taxes collected in each such office. Presented March 16, 1925. Hon. Mr. Manion.
Not printed.

126. Memorandum and correspondence respecting Canteen Funds and the Disablement Fund. Presented March 17, 1925.....*Not printed.*

CONTENTS OF VOLUME 5—*Continued*

126*a*. Return to an Order of the Senate, dated March 19, 1925, to include: (*a*) The deed of trust or any letter, document, paper, writing, Order in Council or other written record which sets out, affects, bears upon or relates to the creation of a trust in connection with the fund commonly known as the Disablement Fund; (*b*) a statement of the said fund, showing receipts and expenditures from its inception until the present time; and (*c*) copies of all correspondence including statements of expenditures of money passing between the trustee and any Veterans' organizations to whom any sums of money have been paid since the inception of the said fund. Presented April 21, 1925. Hon. Mr. Griesbach.....*Not printed.*

126*b*. Return to an Order of the Senate, dated April 21, 1925, showing: (*a*) A copy of Order in Council, P.C. 2378, of the 5th of July, 1921, under which the sum of fifty thousand dollars ($50,000) was paid to John Barnett, N. F. Parkinson, R. B. Maxwell and C. G. MacNeil, trustees for the Great War Veterans' Association; and (*b*) A statement showing how the said sum or any portion thereof was expended. Presented April 28, 1925. Hon. Mr. Griesbach.....*Not printed.*

126*c*. Return to an Order of the Senate, dated March 19, 1925, showing: (*a*) A copy of the Order in Council P.C. 3887, of the 12th of October, 1921, whereby the sum of $120,000 was authorized to be paid from the Canteen Funds to J. W. Margeson, T. O. Cox and W. C. Arnold, as trustees for distribution among organizations of ex-service men; (*b*) A statement showing how the said sum, or any portion thereof, was expended; and (*c*) Copies of all correspondence passing between the trustees and any Department of the Government, and the trustees and any organizations of ex-service men. Presented May 7, 1925. Hon. Mr. Griesbach.....*Not printed.*

126*d*. Return to an Order of the Senate, dated May 12, 1925, showing: (*a*) The amounts of money paid by the Government to a magazine or similar publication called the "Veteran"; (*b*) The purpose or reasons for which such payments were made; and (*c*) The authority therefor. For reference, see report of the Auditor General 1922-23, section YY, pages 190 to 193. Presented May 27, 1925. Hon. Mr. Griesbach. *Not printed.*

126*e*. Return to an Order of the Senate, dated May 12, 1925, showing:—(*a*) The amounts of money paid by the Government to C. G. MacNeil or the Great War Veterans' Association in connection with the enquiry of the Royal Commission on pensions and re-establishment; (*b*) For a statement showing amounts of money paid by the Government to Mr. Bowler, barrister, of Winnipeg, for legal, or other charges, in connection with the enquiry of the Royal Commission on pensions and re-establishment; and—(*c*) Showing authority for such payments, for what purposes, and the dates when the same were made. Presented May 27, 1925. Hon. Mr. Griesbach.....*Not printed.*

126*f*. Return to an Order of the Senate, dated May 12, 1925, showing:—(*a*) Copy of the memorandum submitted by C. G. MacNeil, Dominion Secretary-Treasurer of the G.W.V.A. of Canada, to the Honourable the Minister of *Soldiers' Civil Re-establishment* and referred to in a letter of June 10, 1924, from C. G. MacNeil aforesaid, to E. H. Scammell, Assistant Deputy Minister, *Department of Soldiers' Civil Re-establishment;* (*b*) A copy of an itemized statement of the expenditure of a loan of $15,000 from the Disablement Fund made under P.C. 1596 of 1924 to the Dominion Veterans' Alliance, such itemized statement being referred to in a letter dated January 5, 1925, from E. H. Scammell, Assistant Deputy Minister, D.S.C.R., to C. G. MacNeil, Secretary, Dominion Veterans' Alliance; and—(*c*) If the full amount has not been expended by whoever received the said sum, then an itemized statement of such portion as has been expended in accordance with the letter from E. H. Scammell, Deputy Minister of D.S.C.R., to C. G. MacNeil, Chairman, Dominion Veterans' Ailiance, dated October 2, 1924. Presented May 27, 1925. Hon. Mr. Griesbach.....*Not printed.*

127. Return to an Order of the House of March 16, 1925, for a Return showing:—1. Carloads of hay and straw shipped from the following points in Ontario, on the Canadian National Railways in 1923 and 1924:—Caledonia, Hagersville, Seneca, Middleport, Canfield 2. Carloads of other farm produce shipped during the same period from these points. 3. Carloads of other merchandise shipped during the same period from these points. Presented March 19, 1925. Mr. Senn. *Not printed.*

CONTENTS OF VOLUME 5—*Continued*

128. Return to an Order of the House of March 9, 1925, for a copy of all correspondence, documents and communications exchanged between the officials of the Canadian National Railways and the owners of the Sudbury Star Building, Sudbury, Ontario, relating to the rental of offices in Sudbury. Presented March 19, 1925. Mr. Lapierre.....*Not printed.*

129. Statement of Civil Service Personnel and Salaries in the month of January, 1912-1924, prepared by Dominion Bureau of Statistics. Presented March 19, 1925.
Presented in printed form.

130. Return to an Order of the House of March 2, 1925, for a copy of all correspondence, letters, telegrams, reports and other documents sent by the superintendents to the General Superintendent, President and First Vice-President of the Canadian National Railways. in connection with the granting of a contract for supplying water to the Canadian National Railways, including Acton Vale station and the Acton Vale National Aqueduct and Power Company, represented by Mr. H. Begin, of Montreal. Also a copy of contract prepared and presented to be signed in the month of June, 1924. Also copy of contract as amended, copy of tenders sent by the city council of Acton Vale, for supplying water to the Canadian National Railways, as well as to the said station. Also all correspondence exchanged between the Canadian National officials and the officials of the city of Acton Vale, Board of Trade of the county of Bagot, and others. Presented March 19, 1925. Mr. Marcile (*Bagot*).....*Not printed.*

131. Return to an Order of the House of March 9, 1925, for a Return showing the importations into Canada from United States and other countries, respectively, during the year 1924, of the following farm products: (*a*) live cattle; (*b*) horses; (*c*) sheep; (*d*) fresh fruits; (*e*) dried fruits; (*f*) grain; (*g*) meats, including beef and pork products; (*h*) dairy products; (*i*) seeds; (*j*) potatoes, turnips and sugar beets; (*k*) eggs; (*l*) wool; (*m*) all other farm products not enumerated above. Presented March 19, 1925. Mr. Doucet.....*Not printed.*

132. Return to an Order of the House of February 23, 1925, for a Return showing:—1. Licenses granted to Breweries and Distilleries issued annually. 2. Number of Brewery and Distillery licenses granted or renewed in the Province of Ontario in the years 1922, 1923, 1924, and the present year to date. 3. How many of these licenses granted or renewed without the consent of the Ontario Government. 4. Whether permits or licenses are granted annually to persons in Ontario giving them the right to manufacture beer or liquor to be consumed in their homes. 5. If so, the number of such permits or licenses granted or renewed in each constituency in the Province of Ontario from January 1, 1924, to December 31, 1924, and during this year to date. 6. Number of ships or boats given clearance papers for Cuba and Mexico, from ports in the Province of Ontario in 1924. 7. How many of such ships carried liquor. Presented March 23, 1925. Mr. Fansher.....*Not printed.*

133. Return to an Order of the House of July 2, 1924, for a Return showing:—1. The total amount paid by the Dominion Government for harbour improvements at each of the following ports: Halifax, St. John, Quebec, Montreal, Fort William, Port Arthur, Vancouver, Prince Rupert, Fort Nelson, (*a*) by way of loan; (*b*) otherwise. 2. The total amount paid by the Dominion Government since Confederation for all other harbour improvements, such as wharfs, piers, breakwaters, jetties, dredging or other harbour and river improvements in each of the nine provinces; and (*a*) what percentage of the work done is estimated as permanent; (*b*) what percentage must be renewed annually; (*c*) what percentage must be renewed every five years; (*d*) what percentage must be renewed every ten years. Presented March 23, 1925. Mr. Kennedy (*West Edmonton*).....*Not printed.*

134. Return to an Address to His Excellency the Governor General of June 30, 1924, for a copy of all correspondence since June 1, 1924, between the Prime Minister and the Government, the Lieutenant-Governor or any Judge of the Province of Manitoba, relating to the appointment of an Administrator for said province, to act during the absence of the Lieutenant-Governor. Persented March 23, 1925. Rt. Hon. Mr. Meighen.....*Not printed.*

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135. Return to an Order of the House of February 23, 1925, for a Return showing:—1. Number of persons of the electoral district of Restigouche-Madawaska who have obtained employment in the inside of the Civil Service, since January 1, 1906. 2. Their names and date of appointment. Presented March 23, 1925. Mr. Jones. *Not printed.*

136. Return to an Order of the House of April 30, 1924, for a copy of all evidence or statements made before the Royal Pulpwood Commission by Mr. Piche and other witnesses, members or officers of the Government of Quebec. Presented March 23, 1925. Hon. Mr. Stevens.....*Not printed.*

137. Return to an Order of the House of March 11, 1925, for a copy of all correspondence passing between January 1, 1922, and June 27, 1924, between the Minister or officer of the Department of Public Works and the Member for the time being of the riding of West Hastings, referring in any way to the Trenton wharf. Presented March 23, 1925. Hon. Mr. Stevens.....*Not printed.*

138. Return to an Order of the House of February 6, 1925, for a return showing a list of all newspapers given publication of the advertisement "Canada is Coming Through" and the amount of money paid or to be paid to each. Presented March 24, 1925. Mr. Arthurs.....*Not printed.*

139. Preliminary Report on the earthquake of February 28, 1925, by Ernest A. Hodgson, Seismologist. Presented March 24, 1925.....*Not printed.*

140. Report of the Commissioner appointed to investigate, under the Combines Investigation Act, 1923, an alleged combine amongst coal dealers at Winnipeg and other places in Western Canada, 1924-25. Presented March 25, 1925. *Presented in printed form.*

141. Return to an Order of the House of June 9, 1924, for a copy of all telegrams, letters or other messages, or documents, despatched from the Department of Justice to the authorities of Portsmouth Penitentiary, respecting the non-infliction of lashes on the person commonly known as "Red" Ryan. Presented March 25, 1925. Mr. Ryckman.....*Not printed.*

142. Return to an Address to His Excellency the Governor General March 2, 1925, for a copy of all correspondence, documents, statements and communications between the Government of Canada and/or the High Commissioner of Canada and the Government of the United Kingdom and/or any Department of the Government of the United Kingdom or any officer thereof, relating to the imposition of an embargo by the Government of the United Kingdom against Canadian potatoes. Presented March 25, 1925. Mr. Hanson.....*Not printed.*

143. Supplementary Return to an Order of the House of May 12, 1924, for a Return showing:—1. Number of Commissions of Enquiry appointed by the present Government. 2. Total cost of these Commissions. 3. Names of the counsel employed by the Government. 4. Total remuneration paid to each. Presented March 25, 1925. Mr. Leader.....*Not printed.*

144. Return to an Order of the House of March 16, 1925, for a Return showing:—1. Whether any Canadian Government Merchant Marine steamers have carried cattle from Montreal, or other Canadian ports, to ports in Great Britain or the Continent, during the years 1922, 1923 and 1924. If so, to what ports. 2. Number of cattle carried each voyage. 3. Rate of freight paid. 4. Net result of this business, voyage by voyage. 5. Profit or loss, as the case may be. Presented March 26, 1925. Mr. Black (Halifax).....*Not printed.*

145. Return to an Order of the House of February 23, 1925, for a Return showing:—1. Amounts voted for the electoral district of Restigouche-Madawaska, since January 1, 1906. 2. Amounts expended. Presented March 26, 1925. Mr. Jones. *Not printed.*

146. Return to an Order of the House of March 4, 1925, for a Return showing:—1. Amount of pork imported into Canada from the United States during the calendar years 1923 and 1924, in pounds and dollars respectively. 2. What amount of this pork was re-exported to England and price received for it. 3. How it was prepared in Canada for re-export. 4. Whether it is sold in England as Canadian pork, and, if not, how it is differentiated from the Canadian product. Presented March 26, 1925. Mr. Anderson.....*Not printed.*

CONTENTS OF VOLUME 5—*Continued*

147. Return to an Order of the House of March 18, 1925, for a copy of all correspondence between R. E. Beattie, or Fergus McDonald of Vancouver, and the Minister of Public Works, relative to the proposed retirement of Mr. Sam Prenter from the Board of Harbour Commissioners, Vancouver, British Columbia; aiso, all correspondence between any persons in Vancouver, British Columbia, and the Minister of Public Works, or any Minister or official of the Government, relative to retirement of said Mr. Prenter, or other members of the Vancouver Board of Harbour Commissioners. Presented March 27, 1925. Hon. Mr. Stevens. *Not printed.*

148. Supplementary Return to an Order of the House of May 12, 1924, for a Return showing:—1. Number of Commissions of Enquiry appointed by the Borden Government. 2. Total cost of these Commissions. 3. Names of the counsel employed by the Government. 4. Total remuneration paid to each. Presented March 30, 1925. Mr. Leader.....*Not printed.*

149. Supplementary Return to an Order of the House of May 12, 1924, for a Return showing:—1. Number of Commissions of Enquiry appointed by the Laurier Government. 2. Total cost of these Commissions. 3. Names of the counsel employed by the Government. 4. Total remuneration paid to each. Presented March 30, 1925. Mr. Leader.....*Not printed.*

150. Supplementary Return to an Order of the House of May 12, 1924, for a Return showing:—1. Number of Commissions of Enquiry appointed by the Meighen Government. 2. Total cost of these Commissions. 3. Names of the counsel employed by the Government. 4. Total remuneration paid to each. Presented March 30, 1925. Mr. Leader.....*Not printed.*

151. Return to an Order of the House of July 7, 1924, for a Return showing:—1. The total revenue of Canada from all sources for the year ending March 31, 1923, also year ending March 31, 1924, giving each year separately and each source of revenue of all kinds separately. 2. How much of this revenue was contributed by each one of the nine provinces separately, giving every source of revenue separately. Presented March 30, 1925. Mr. McCrea.....*Not printed.*

151*a*. Return to an Order of the House of May 11, 1925, for a Return showing:—1. Total revenue of Canada for the years ending March 31, 1922, 1923, 1924 and 1925, respectively, from the following sources, import duty, excise duties, excise taxes, Income War Tax, Business Profits War Tax, any other sources. 2. What per cent of the amount received was the cost of collection in each case. Presented June 23, 1925. Mr. Ross (Simcoe).....*Not printed.*

152. Supplementary Report on Agricultural Credit, by H. M. Tory, dated March 30, 1925. Presented March 31, 1925.....*Printed for distribution to Senators and Members.*

153. Return to an Order of the House of March 9, 1925, for a Return showing:—1. How many tons of grain the Canadian National Railways hauled to Fort William and Port Arthur during the calendar year 1924. 2. Number of ton miles. 3. Rate per ton mile. 4. Average haul. 5. How many tons of grain the Canadian National Railways hauled to Vancouver in the calendar year 1924. 6. Number of ton miles. 7. Rate per ton mile. 8. Average haul. 9. Total percentage of grain hauled in western territory to the entire revenue tonnage of that territory in 1924. 10. What percentage of the total ton miles in the western territory in 1924 grain produced. 11. What percentage of the total freight revenue carried in western territory in 1924 was by the carriage of grain. Presented March 31, 1925. Mr. Hudson .....*Not printed.*

154. Correspondence, applications, and other documents respecting licenses to export electrical energy, for the fiscal year 1925-26, under the provisions of the Electricity and Fluid Exportation Act, Chapter 16, of Statutes of 1907; also, copy of Order in Council, P.C. 504, dated March 31, 1925, in connection therewith. Presented April 1, 1925.....*Not printed.*

154*a*. Copy of Order in Council, P.C. 569, dated April 18, 1925: Regulations passed pursuant to Section 9 of the Electricity and Fluid Exportation Act, Chapter 16 of the Statutes of 1907, governing the collection of the export duty on power. Presented April 23, 1925.....*Not printed.*

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154*b*. Copy of correspondence relating to the issue of a license to the Bridge River Power Company, Limited, to export electrical energy under the provisions of the Electricity and Fluid Exportation Act, 6-7 Edward VII, Chapter 16. and copy of Order in Council, P.C. 499, dated March 29, 1924, granting licenses to export electrical energy to certain companies mentioned therein. Presented May 15, 1925. *Not printed.*

154*c*. Further correspondence relating to the issue of a license, under the provisions of the Electricity and Fluid Exportation Act, 6-7 Edward VII, Chapter 16, to the Bridge River Power Company, Limited, to export electrical energy, also copies of Orders in Council in connection therewith. Presented May 18, 1925..*Not printed.*

154*d*. Correspondence, Orders in Council, etc., in connection with the Carillon Power Development from 1906 to 1924; also copies of draft leases in connection therewith to the Carillon Industrial Corporation, Limited; also copy of further leases and bonds of indemnity. Presented May 18, 1925.....*Not printed.*

154*e*. Correspondence between the Premier of Ontario and the Prime Minister of Canada respecting the development of additional power at Carillon Rapids on the Ottawa river. Presented May 19, 1925.....*Not printed.*

155. Return to an Order of the House of March 16, 1925, for a Return showing:—1. Whether the Government established any Rural Mail Routes in the years 1924 or 1925. 2. Whether any tenders have been asked for in connection with any proposed routes. If so, in what counties, and, from what post offices. 3. Whether it is the policy of the Government to establish any new mail routes. Presented April 2, 1925. Mr. Maybee.....*Not printed.*

156. Return to an Order of the House of March 11, 1925, for a Return showing:—1. How much the Vancouver Board of Harbour Commissioners paid for the waterfront property lying immediately east of and adjoining No. 1 Harbour Board elevator, portion of which is now occupied by elevator known as Spillers elevator. 2. The total area of the said property: (*a*) above high water mark; (*b*) below high water mark. 3. Whether the said property was offered to the Harbour Board for $275,000. 4. Whether the said price of $275,000 included a sawmill and buildings then on the property. 5. Whether the Harbour Board secured an option at this price and if so, for how long. 6. Subsequent to the purchase of the said property, whether the Harbour Commissioners permited the former owners to remove the mill and other buildings, or to whom the said mill was sold, or given, or released. 7. Whether a portion of the said property was leased to R. H. Gale of Vancouver, acting for himself or a company, and if the latter, the name of the company to whom the lease was issued. 8. Whether the said R. H. Gale negotiated the said lease. 9. Whether there has been any transfer of the said lease since the original issue. If so, to whom. 10. Amount of rental being paid to the Harbour Commissioners for the said lease. 11. Whether the Harbour Commissioners undertook to build a jetty for grain conveyors as a condition or term in the said lease. If so, what the said jetty and conveyors and equipment cost. 12. Whether the said original lease, or a later transferred lease has been assigned to the "Spillers" Grain Company of England. Presented April 2, 1925. Mr. Black (Yukon). *Not printed.*

157. Return to an Order of the House of April 7, 1924, for a return showing the names or numbers of all ships or boats of every class and description, whether naval or merchant or fishing craft, which were sold by the Government of Canada or any Department thereof, or by any Commission acting in behalf of the Government, or under the authority of the Parliament of Canada since the signing of the Armistice, showing: (*a*) the prices paid for said ships, vessels or boats on their purchase by the Canadian authorities, and also the price received for each when sold; (*b*) the number of ships, vessels or boats on hand which the Government of Canada or any Department thereof, or any Commission acting under the authority of the Government or Parliament of Canada, have for sale, with their names and numbers and showing where they are at present; (*c*) the contract price to be paid to the Government of Canada, or any Department thereof, as the purchase price of any ship, vessel or boat sold as herein-

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before referred to, and how the said payments were made, and also the outstanding sums due on payment, if any, and from whom, the said return to show all purchasers of any and all of the hereinbefore mentioned ships, vessels and boats, and their addresses; (*d*) all other details in anywise relating or appertaining to the foregoing. Presented April 2, 1925. Mr. Martell.....*Not printed.*

158. Return to an Order of the House of March 4, 1925, for a Return showing:—1. Number of Royal Commissions appointed by the present Government. 2. Their personnel. 3. Cost of each to date. Presented April 3, 1925. Hon. Mr. Manion. *Not printed.*

158*a*. Return to an Order of the House of March 9, 1925, for a Return showing:—1. How many Royal Commissions were appointed by the Federal Government from November 1, 1911, to December 31, 1921. 2. Their personnel. 3. The cost of each. Presented April 3, 1925. Mr. Forrester.....*Not printed.*

159. Return to an Order of the House of March 30, 1925, for a Return showing:—1. When Federal grading of butter and cheese for export came into effect. 2. The names and salaries of the Dominion graders of butter and cheese. 3. The standard grades for butter and what determines each grade. 4. The recognized difference in price of the several grades. 5. From the time Federal grading went into effect, quantity of (*a*) pasteurized, (*b*) unpasteurized butter exported each year to the end of 1924. 6. Whether the grade was stamped on all packages of butter exported and what quantity of each grade was exported in each year. 7. The standard grades for cheese and the recognized difference in price of the several grades. 8. Whether any cheese has been exported to Great Britain since Federal grading went into effect without the grade being clearly indicated, and if so, when and what quantity. 9. Quantities of (*a*) graded and (*b*) ungraded cheese exported from Canada to Great Britain in each of the calendar years 1921, 1922, 1923 and 1924. 10. Quantities of each grade exported to Great Britain in 1923 and 1924. 11. Whether the producer of the cheese must abide by the decision of the Federal graders as to the grade of his cheese or whether there is any person or board to whom he can appeal against their classification. Presented April 6, 1925. Mr. Stewart (Leeds). ....*Not printed.*

160. Return to an Order of the House of April 6, 1925, for a Return showing:—1. What have been during the fiscal year 1923-24, month by month and in each province separately, the imports of each of the following articles: apples, onions, potatoes, tomatoes, butter and eggs. 2. The United States duty on each of these articles. Presented April 6, 1925. Mr. Morin.....***Not printed.***

161. Annual Report of the Canadian National Railway System, for the year ended December 31, 1924. Presented April 14, 1925.....*Presented in printed form.*

162. Return to an Order of the House of February 19, 1925, for a Return showing:—1. The total cost of acquiring land, and of construction, at the Buffalo Park at Wainwright, Alberta. 2. The total cost to date of the Jasper Park. 3. The total cost to date of the Buffalo Park near Fort Smith. 4. The cost of administration in each of the above parks. 5. The revenue derived from each of the above parks. 6. The cost of the Government buildings, fencing, etc., at Fort Smith. 7. The amount of the contract entered into for the moving of Buffalo from Wainwright to the North Park. Presented April 15, 1925. Mr. Kellner. *Not printed.*

163. Return to an Order of the House of February 25, 1925, for a Return showing:—1. The gross postal revenue derived from newspapers for the last two years of record. 2. The estimated expenditure for the same years, as far as can be arrived at, in so far as newspapers are concerned, and what bulk of the mail do newspapers make up. 3. The average daily weight of newspapers carried in the mails and the estimated deficit to the country in delivery of newspapers in the mails. Presented April 15, 1925. Mr. Church.....*Not printed.*

164. Return to an Order of the House of March 9, 1925, for a copy of all correspondence and other documents received by the Post Office Department during the year

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1924, relating to the reopening of a post office at Desprès Road or Desprès Village, Kent County, New Brunswick. Presented April 15, 1925. Mr. Doucet. *Not printed.*

165. Return to an Order of the House of March 18, 1925, for a copy of Agreement between the Vancouver Harbour Commissioners and the British Oriental Grain Company, relative to the acquisition of No. 3 elevator, Vancouver, British Columbia, together with copy of lease or other documents pertaining thereto; also, copy of correspondence between the Harbour Commissioners and said British Oriental Grain Company. Presented April 15, 1925. Hon. Mr. Stevens.....*Not printed.*

166. Report of Messrs. George W. Kyte, M.P., J. Fred Johnston, M.P., and L. J. Papineau, M.P., Commissioners appointed by the Canadian Government to the British Empire Exhibition at Wembley, England, 1924. Presented April 15, 1925. *Not printed.*

167. Return to an Order of the House of April 15, 1925, for a Return showing:—1. By what firms or persons groceries and other provisions were supplied to Dorchester Penitentiary last year. 2. Whether tenders were called for these supplies. 3. The quantities and prices. Presented April 15, 1925. Hon. Mr. Baxter....*Not printed.*

168. Return to an Order of the House of March 25, 1925, for a Return showing:—1. The total amount of money disbursed on account of Soldier Settlement, (*a*) land settlement; (*b*) fishermen and others. 2. The total cost of Soldier Settlement each year, to date, including wages, travelling and all other expenses. 3. The total amount each year paid to the Board by the Soldier Settlers. 4. The amount of the total yearly payments due by said settlers. 5. The total amount outstanding, including interest, in this connection. Presented April 16, 1925. Mr. Gould .....*Not printed.*

169. Supplementary Return to an Order of the House of March 5, 1923, for a return showing the various technical and professional officials appointed to the Civil Service of Canada during the years from September, 1911, to December, 1922, both years inclusive, with a statement showing the salaries of each official, the qualification of each official and the method employed by the Civil Service Commission to select each said technical and professional official; also a detailed statement naming the examiners in each case and the office to which the party selected was appointed. Presented April 16, 1925. Mr. Martell.....*Not printed.*

170. Return to an Order of the House of March 2, 1925, for a return showing the cost when completed of the following public works, including in cases where the work is not completed estimated cost to finish: (1) Dry Dock at Esquimalt, Victoria. (2) Post Office Building, Victoria; (3) Outer Wharf, Victoria; (4) Floating Dry Dock, Vancouver; (5) Elevators, Terminal Facilities, Wharves, and other Properties of the Vancouver Harbour Board; (6) Post Office, Vancouver; (7) Floating Dry Dock, Prince Rupert; (8) Government Wharves and Buildings, Prince Rupert. Presented April 16, 1925. Mr. Neill.....*Not printed.*

171. Return to an Address to His Excellency the Governor General, of April 1, 1925, for a copy of all correspondence between the New Brunswick Government or any member thereof and any Minister or Department of the Dominion Government, with reference to the taking over by the Dominion Government of the St. John and Quebec Railway, since the said railway was constructed. Presented April 16, 1925. Mr. Doucet.....*Not printed.*

172. Return to an Order of the House of March 30, 1925, for a Return showing the total cost of the Civil Service for the year ending March 31, 1924, in each of the following departments:—Agriculture, Public Archives, Auditor General, Civil Service Commission, Customs and Excise, External Affairs, Finance, Governor General's, Indian Affairs, Insurance, Interior, Justice, Labour, Marine and Fisheries, National Defence (Naval, Militia and Air), Mines, Royal Canadian Mounted Police, Post Office, Privy Council, Public Works, Printing and Stationery, Railways and Canals, Secretary of State, Trade and Commerce, Immigration and Colonization, Soldiers' Civil Re-establishment, Patents and Copyright, Soldier Settlement Board, and Health. Presented April 16, 1925. Mr. Garland (Bow River). .....*Not printed.*

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173. Return to an Order of the House of March 25, 1925, for a Return showing:—1. The official individual name of each of the last fourteen commissions appointed to look into the grain trade. 2. In what years the various commissions were appointed. 3. The cost of each of the said commissions. Presented April 16, 1925. Mr. Gould. *Not printed.*

174. Return to an Order of the House of March 2, 1925, for a Return showing the total revenues of the Government collected from Toronto during the past three years of record from, (*a*) Customs and Inland Revenue; (*b*) Post Office; (*c*) Income and Sales Tax; and (d) other sources. Presented April 16, 1925. Mr. Church. *Not printed.*

175. Return to an order of the House of March 23, 1925, for a return showing the total income from gold claims in the area known as the Pas Mineral Belt, for the years 1922, 1923 and 1924. the income for the same years from the following sources: entry fees, in lieu of development work, renewals, surveying, rentals, royalties; also total amount expended by the Department of Mines during the above years for development and administration of the said area. Presented April 16, 1925. Mr. Bird.....*Not printed.*

176. Return to an Address to His Excellency the Governor General, of March 9, 1925, for copy of all letters, telegrams, documents and correspondence, between January 1, 1922, and February 25, 1924, between R. H. Gale and any minister or official of the Dominion Government; and, between R. H. Gale and the Vancouver Harbour Commission, and between Vancouver Harbour Commissioners and any minister or official of the Dominion Government; and, between any representative of the Spillers interests and the Harbour Commissioners, and, or any minister of the Crown and official of the Government, regarding the negotiations for lease or sale of certain waterfront property in the Vancouver Harbour, upon which is now erected what is known as the Spillers elevator, and which property lies immediately east of the Vancouver Harbour Commissioners elevator No. 1. Also, copy of any letters, agreements, schedules of fees, assignments, transfers, and other documents appertaining thereto. Presented April 20, 1925. Mr. Black (Yukon). *Not printed.*

177. Return to an Order of the House of March 9, 1925, for a copy of all correspondence and other documents received by the Post Office Department, relating to the dismissal of Mrs. Pierre F. Boudreau, as postmistress of Inkerman, Gloucester County, New Brunswick, and the appointment of the present postmaster. Presented April 20, 1925. Mr. Doucet.....*Not printed.*

178. Return to an Order of the House of March 11, 1925, for a copy of all correspondence between the Gold Commissioner of the Yukon, the Surveyor General, the Director General of Surveys, any official of the Government and any person concerning the survey and plan of the townsite of Keno City, in the Yukon Territory. Presented April 20, 1925. Mr. Black (Yukon).....*Not printed.*

179. Return to an Order of the House of April 1, 1925, for a copy of all correspondence, letters, telegrams and communications passed between the Honourable Member for Skeena, and any Minister or official of the Government, in relation to the "Halibut Treaty" with the United States; also, all letters, telegrams and communications of whatsoever kind, passed between the said Honourable Member for Skeena and any Minister or official of the Government relating to the "close season for Halibut on the Pacific"; also, all petitions, letters and communications from other persons forwarded by the said Honourable Member for Skeena, to any Minister or official of the Government, relating to the said "Halibut Treaty" or the "Close Season for Halibut." Presented April 20, 1925. Mr. Black (Yukon). *Not printed.*

180. Return to an Order of the House of April 6, 1925, for a return giving a list of the 200 odd industries referred to by the Minister of the Interior in his speech at page 1748 of Hansard, 1925, as having been established along the line of the Canadian Nationai Railway from Fort William eastward and the location of each. Presented April 20, 1925. Sir Henry Drayton.....*Not printed.*

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181. Return to an Order of the Senate, dated March 18, 1925, showing:—What is the number of steamships that cleared for ports outside of Canada during 1924—(*a*) with cargo alone; (*b*) with passengers alone; (*c*) with cargo and passengers, from Montreal, Quebec, Vancouver, Halifax and St. John, respectively. Presented April 21, 1925. Hon. Mr. Tanner.....*Not printed.*

182. Return to an Order of the Senate, dated March 7, 1925, showing:—1. On what dates during 1923 and 1924 did the Chief Inspector of Customs and Excise Department visit the cities of Toronto, Montreal, Winnipeg, Quebec and Vancouver, respectively, for inspectorial purposes. 2. On what dates, during 1923 and 1924, did any assistant inspector from the Chief Inspector's office at Ottawa, visit the said cities respectively for inspectorial purposes. 3. Who were the assistant inspectors who made the visits. Presented April 21, 1925. Hon. Mr. Tanner.....*Not printed.*

183. Return to an Address to His Excellency the Governor General, of February 19, 1925, for returns showing:—1. The amount spent by the Government of Canada in relieving unemployment in Canada in Winnipeg, Hamilton, Toronto, Vancouver and Montreal during the past six years. 2. Whether the Government during these years had any agreement with the provinces and municipalities as to any form of relief; if so, what the arrangement was. 3. Whether any steps have been taken during this winter by the Government alone or with the provinces or municipalities to take care of unemployment, and to regulate and prevent the dumping of those out of work in the larger centres of population. Presented April 22, 1925. Mr. Church.....*Not printed.*

183*a*. Return to an Order of the House of March 2, 1925, for a Return showing:—1. Whether any report was received by the Government from any mayors or municipal authorities in Western Ontario to meet the Government regarding the relief of unemployment, or any other application received for unemployment relief and from whom. 2. Correspondence held with the municipal authorities aforesaid, and replies sent by the Government. 3. Whether the Government declined to meet them. 4. If so, why, and whether they were notified not to come to Ottawa, and by whom. 5. Whether the Government will afford the House an opportunity at an early date of discussing the whole subject of unemployment in Canada. 6. If so, when. Presented April 22, 1925. Mr. Church.....*Not printed.*

183*b*. Return to an Address to His Excellency the Governor General, of February 19, 1925, for a copy of all papers, agreements, correspondence, letters and other data exchanged between the Government of Canada and municipalities or provinces, relating to unemployment, including a return as to what action was taken at conferences between the aforesaid governments on this question, and showing the amount spent on unemployment by the Government of Canada during the past four years for unemployment relief. Presented April 22, 1925. Mr. Church. *Not printed.*

184. Return to an Order of the House of March 30, 1925, for a Return showing:—1. Number of non-residents of Toronto appointed to positions in the employ of the Government in Toronto during each of the past three years in the various government departments. 2. By whom these appointments were made. Presented April 22, 1925. Mr. Church.....*Not printed.*

185. Return to an Order of the Senate, dated April 21, 1925, showing:—How much money has been paid from 1911 to 1924, inclusive, for printing, advertisements and annual subscriptions each year, respectively, to the Montreal *Gazette*. Presented April 22, 1925. Hon. Mr. Roche.....*Not printed.*

186. Report on Civil Aviation, including Civil Operations for other Government Departments, undertaken by the Royal Canadian Air Force for the year 1924. (Department of National Defence). Presented April 30, 1925....*Presented in printed form.*

187. Return to an Order of the House of April 8, 1925, for a copy of instructions given to Dr. Hume and Mr. Russell in connection with their visit to the County of Lambton, and their investigations into the Production of Crude Petroleum in that county, and all letters or reports written or made by them or either of them thereon, and all correspondence relating thereto. Presented April 23, 1925. Mr. Lesueur.....*Not printed.*

CONTENTS OF VOLUME 5—*Continued*

188. Return to an Order of the House of March 16, 1925, for a copy of all correspondence passing betwen Quebec Harbour Commissioners and any Minister, or department, or official of any department of the Government during the year 1924, in reference to advances by the Dominion Government from votes by Parliament; also, a copy of the report of the Board of Audit in regard to the affairs of the Quebec Harbour Commissioners made during the year 1924; also, a copy of a report of any individual member of the Board of Audit made in addition to the report of the Board. Presented April 23. 1925. Hon. Mr. Stevens. *Not printed.*

189. Return to an Order of the House of March 2, 1925, for a Return showing:—1. How many soldier settlers in Manitoba were granted loans prior to December 31, 1924. 2. How many of these abandoned their farms prior to December 31, 1924. 3. How many of the farms abandoned in Manitoba were resold. 4. Average net loss on the farms in Manitoba thus resold, not including interest, taxes, cost of sales, etc. 5. How many soldier settlers still on their farms in Manitoba were in arrears with payments on December 31, 1924, and to what extent. 6. On how many abandoned farms in Manitoba has no salvage sale of stocks and equipment yet been held. Presented April 23, 1925. Mr. Bancroft.....*Not printed.*

190. Sixth Annual Report of the Board of Directors of Canadian Government Merchant Marine, Limited, for the year ended December 31, 1924. Presented April 23, 1925.....*Presented in printed form.*

191. Correspondence between the Government of Canada and the Government of the United States from April 29, 1924, to March 19, 1925, in regard to the St. Lawrence Waterway Project. Presented April 23, 1925.....*Not printed.*

191*a*. Return to an Address to His Excellency the Governor General of April 27, 1925, for a copy of all correspondence of whatever nature it may be, exchanged between the Government of Canada and that of the United States or between any officials of said governments, either through the Departments or Commissioners from June 1, 1924, up to this present date, in connection with the St. Lawrence Waterway Scheme, the diversion of the waters of Lake Michigan for the Chicago Drainage Canal and the diversion of the waters of Niagara Falls. Presented May 14, 1925. Mr. Archambault.....*Not printed.*

192. Return to an Order of the House of April 8, 1925, for a copy of all papers, reports, writings, telegrams and other documents written by Dr. Peter McGibbon in the year 1921 to the Canadian Government Merchant Marine, Limited, or to any of the officials of the then Government mentioned in a letter dated, Bracebridge, October 6, 1921, and addressed to the Hon. J. H. Stewart, Minister of Railways, a copy of which was tabled some time ago; also a copy of all answers to such letters, telegrams, etc., forwarded to Dr. Peter McGibbon. Presented April 24, 1925. Mr. Hammell.....*Not printed.*

193. Return to an Order of the House of June 16, 1924, for a Return showing the total number of permanent civil servants employed in the various public services of Canada, exclusive of railway employees, during each of the years; 1917, 1918, 1919, 1920, 1921, 1922, 1923. 2. Total amount paid to said employees during each of the above years. Presented April 27, 1925. Mr. Benoit.....*Not printed.*

194. Return to an Order of the House of March 30, 1925, for a return showing, in detail, "Contra accounts against the Dominion Government for services rendered" by the Quebec Board of Harbour Commissioners, and referred to in answer to questions on page 1317 of Hansard. Presented April 27, 1925. Hon. Mr. Stevens. *Not printed.*

195. Return to an Order of the House of April 27, 1925, for a Return showing:—1. Amount of insurance carried on property in Vancouver: (*a*) In the name of the Dominion Government; (*b*) In the name of Vancouver Harbour Commissioners; (*c*) In the name of the Board of Grain Commissioners. 2. Total premium paid on said insurance for each of the years during 1922, 1923, 1924. 3. To whom the said insurance was given and the agents of the companies with whom said insurance was placed. Presented April 27, 1925. Hon. Mr. Stevens.....*Not printed.*

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196. Partial Return to an Order of the House of February 16, 1925, for a return showing number of employees in the several departments in the public service for the fiscal year ending March 31, 1924, designated in accordance with the new classification schedules, and showing salary paid in each case. Presented April 29, 1925. Mr. Sutherland.....*Not printed.*

197. Return to an Order of the House of March 16, 1925, for a copy of all correspondence, documents, and other communications regarding the leasing of certain property in the lower French Indian Reserve to one V. Grenon, and also relating to any complaints or requests for cancellation of the said lease. Presented May 1, 1925. Mr. Arthurs.....*Not printed.*

198. Return to an Order of the House of March 9, 1925, for a copy of all correspondence, vouchers, pay-lists, and other documents, in connection with repairs effected to the piers at Grand Etang, Inverness County, Nova Scotia, during the fiscal years 1922-23 and 1923-24. Presented May 1, 1925. Mr. Black (*Halifax*). *Not printed.*

199. Return to an Order of the House of March 25, 1925, for a copy of each and every report made by inspectors of work at Vancouver, British Columbia, representing the Dominion Government, or the Vancouver Harbour Commission, on (*a*) No. 1 elevator extension; (*b*) No. 1 elevator jetty and superstructure; (*c*) No. 2 elevator; (*d*) No. 3 elevator extension and jetty. Presented May 1, 1925. Hon. Mr. Stevens.....*Not printed.*

200. Return to an Order of the Senate, dated March 12, 1925, to include:—Copies of all correspondence, statutory declarations, statements and other documents in the possession of the Department of Customs and Excise relating to the seizure of intoxicating liquors at the premises of Lambert Matthews of Edwardsville, Cape Breton County, N.S., in December, 1924. Presented May 5, 1925. Hon. Mr. Tanner ..... *Not printed.*

201. Return to an Order of the Senate, dated March 12, 1925, to include:—Copies of all correspondence, statutory declarations, statements and other documents in the possession of the Department of Customs and Excise relating to the seizure in December, 1924, of intoxicating liquors claimed by Neil M. MacDonald, hotel keeper of Reserve Mines, County of Cape Breton, N.S. Presented May 5, 1925. Hon. Mr. Tanner.....*Not printed.*

202. Return to an Order of the House of March 16, 1925, for a copy of all documents, contracts, estimates, pay sheets, vouchers, correspondence and other papers relating: (*a*) To the acquisition of a site for the Dartmouth Pier, Nova Scotia, constructed since 1921, and (*b*) To construction of said pier and the approaches thereto. Presented May 7, 1925. Mr. Black (*Halifax*).....*Not printed.*

203. Return to an Order of the House of March 9, 1925, for a copy of all correspondence and other documents received by the Post Office Department since January 1, 1924, with reference to giving a direct mail service between Adamsville and Beersville, in the county of Kent, New Brunswick. Presented May 11, 1925. Mr. Doucet .....*Not printed.*

204. Return to an Order of the House of May 4, 1925, for a Return showing:—1. Whether the Dominion Government owns a block of territory in British Columbia known as the Peace River Block. If so, the total area. 2. What considerations were given to British Columbia in return for the surrender of the said area to the Dominion Government. 3. Whether any of the land in the said Peace River Block within the boundaries of the Province of British Columbia has been sold or leased. If so, (*a*) how much; (*b*) in how many separate parcels; (*c*) the total amount received from the sale price of the property or in return for lease, or in rentals, if leased. Presented May 11, 1925. Hon. Mr. Stevens. *Not printed.*

205. Return to an Order of the House of April 20, 1925, for a Return showing:—1. How many coal leases have been granted in the Drumheller, Rosedale and Wayne fields. 2. The total area of each original lease. 3. To whom these leases were granted. 4. How many of these leases have been subsequently subleased. 5. The area of each section subleased. 6. The present lessee. 7. The amount of

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arrears of rentals or royalties at the time of abandonment of the original leases or of subleasing. 8. How many of the abandoned leases have been again leased. Presented May 11, 1925. Mr. Garland (*Bow River*).....*Not printed.*

206. Return to an Address to His Excellency the Governor General of April 27, 1925, for a copy of all correspondence and other documents passing between the executive officers of the Canadian National Railways and the Temiskaming and Northern Ontario Railway Commission or any of its officers, and between the Canadian National Railways and the Government of Canada or any of the Ministers thereof, and between any of the abovementioned and the Government of the Province of Quebec or any of the Ministers or officials thereof, regarding the proposed extension of the Temiskaming and Northern Ontario Railway subsidiary (the Nipissing Central) into Rouyn. Presented May 14, 1925. Mr. McQuarrie. *Not printed.*

206*a*. Return to an Order of the Senate, dated June 17, 1925, showing:—Copies of all correspondence relating to the construction or obstruction of the Nipissing railway in the province of Quebec. Presented June 22, 1925. Hon. Mr. Gordon. *Not printed.*

206*b*. Order in Council, P.C. 913, dated June 11, 1925, with reference to an application of the Nipissing Central Railway. Presented (Senate) June 26, 1925...*Not printed.*

207. Return to an Order of the House of March 30. 1925, for a copy of all correspondence and other papers relating to change of the post office at Big Beach, Cape Breton County, Nova Scotia. Presented May 14, 1925. Mr. Jones.....*Not printed.*

208. Return to an Order of the House of March 16, 1925, for a copy of all correspondence, cables, telegrams, and other negotiations which may have taken place during the years 1923 and 1924 and 1925, between the Minister of Railways and Canals and/or his Department, and/or any other Member of the Government and any individual, firms or companies wherever situated, relating to the purchase or sale of the Canadian Government Merchant Marine steamers, as a whole, or for any part thereof. Presented May 15, 1925. Mr. Black (Halifax).....*Not Printed.*

209. Correspondence in regard to the trade agreement with Finland. Presented May 18, 1925. .....*Not printed.*

210. Statement of principal imports from Netherlands and colonies to Canada, during the fiscal year ended March, 1925. Presented May 18, 1925.....*Not printed.*

211. Return to an Order of the House of April 1, 1925, for a copy of all correspondence exchanged between the Postmaster General, the Civil Service Commission and all other persons, relative to the appointment of a postmaster at Glace Bay, Nova Scotia. Presented May 18, 1925. Mr. Black (Halifax).....*Not printed.*

212. Return to an Order of the House of May 6, 1925, for a copy of a report made during the year 1924, by M. H. McLeod, Chief Consulting Engineer of the Canadian National Railways, regarding the possibility of operating street cars over the Victoria Bridge, Montreal. Presented May 19, 1925. Hon. Mr. Stevens. *Not printed.*

213. Return to an Order of the House of May 11, 1925, for a return showing the maximum grades between engine runs from, (*a*) Calgary to Vancouver on the Canadian Pacific Railway; (*b*) Edmonton to Vancouver on the Canadian National Railways; (*c*) Fort William to North Bay on the Canadian Pacific Railway; (*d*) Superior Junction to Cochrane on the Canadian National Railways; (*e*) North Bay to Montreal on the Canadian Pacific Railway; (*f*) Cochrane to Quebec on the Canadian National Railways; (*g*) Farnham to McAdam Junction on the Canadian Pacific Railway; and (*h*) Levis to McGivney Junction, New Brunswick, on the Canadian National Railways. Presented May 19, 1925. Mr. Morin..*Not printed.*

214. Return to an Order of the House of May 13, 1925, for a copy of the report of Colonel Machin to Governor in Council respecting the Quebec riots of 1917. Presented May 22, 1925. Mr. Doucet.....*Not printed.*

CONTENTS OF VOLUME 5—*Continued*

214*a*. Return to an Order of the House of June 10, 1925, for a copy of the report made by Lieutenant-Colonel H. A. Machin to the Honourable the Minister of Justice with regard to the Quebec disturbances in the early part of April, 1918. Presented June 15, 1925. Mr. Doucet.....*Not printed.*

215. Copy of correspondence between the Honourable E. J. McMurray, M.P. and the Prime Minister, concerning the former's resignation as Solicitor General of Canada. Presented May 22, 1925.....*Not printed.*

216. Return to an Order of the House of April 27, 1925, for a Return showing:—1. Names of the doctors who were officially appointed as medical advisers to the employees of the Canadian National Railways, at Rivière du Loup, from 1900 to date. 2. From and to what date each of them performed these duties. 3. On whose recommendation each of them was appointed. 4. Whether such a post entitles the holder to a pass on the Canadian National Railways. Presented May 25, 1925. Mr. Pouliot .....*Not printed.*

217. Copy of Interim Report of Imperial Shipping Committee on Canadian Marine Insurance Rates. Presented May 25, 1925.....*Presented in printed form.*

218. Supplementary Return to an Order of the House of May 19, 1924, for a copy of all correspondence, telegrams, leases or other documents exchanged between the Government or any member thereof, and any other parties in any way relating to a lease which has recently been given on Peigan Indian Reserves to the Hon. Mr. McLean. Presented May 26, 1925. Mr. Coote.....*Not printed.*

219. Return to an Order of the House of April 22, 1925, for a Return showing:—1. Whether the Government acquired by purchase or otherwise since 1921, a wharf property at Lockeport, Nova Scotia. 2. When it was acquired and from whom. 3. The price of the property. 4. Whether any repairs or additions have been made to the property since it was acquired. 5. If so, when the same were made, and the cost thereof. And also Return to an Order of the House of April 22, 1925, for a copy of all reports, estimates, statements, specifications, offers, accounts, vouchers, correspondence and other papers relating to the Government wharf at Lockeport, Nova Scotia, and repairs and additions thereto since the year 1921. Presented May 27, 1925. Mr. Jones.....*Not printed.*

220. Return to an Order of the House of April 27, 1925, for a copy of all correspondence and other documents received by the Post Office Department relating to the dismissal of Albert E. Robichaud, as postmaster of Lamèque, Gloucester County, New Brunswick, together with a copy of the evidence taken at the inquiry, the report of the investigator and all correspondence relating to the appointment of the new postmaster. Presented May 27, 1925. Mr. Doucet.....*Not printed.*

221. Return to an Order of the House of April 27, 1925, for a copy of all correspondence and other documents in connection with the appointment of the new postmaster at St. Ignace, electoral district of Kent, New Brunswick. Presented May 27, 1925. Mr. Doucet .....*Not printed.*

222. Return to an Order of the House of April 20, 1925, for a copy of all correspondence and communications between the Government, any member or official of the Government, and any persons, during the past three years, concerning the disposal of the Government property situate on the southwest corner of Granville and Pender Streets, Vancouver, known as the old post office property. Presented May 27, 1925. Mr. Black (*Yukon*).....*Not printed.*

222*a*. Return to an Order of the House of June 8, 1925, for a copy of all correspondence, letters, telegrams, options, agreements, and other documents, regarding the purchase of the Winch Building, Vancouver, British Columbia. Also a copy of tenders or letters offering to purchase the old post office building and site on the corner of Pender and Granville streets, Vancouver. Presented June 19, 1925. Sir Henry Drayton. .....*Not printed.*

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223. Return to an Order of the House of the 18th May, 1925, for a Return showing:—1. How much Federal money has been expended by the National or Quebec Battlefields Commission in monuments and historic sites in Quebec. 2. How much Federal money has been expended for like purposes in the Maritime Provinces. 3. What monuments have been erected in the Maritime Provinces, and their respective costs. 4. Whether the character, design and inscriptions of these monuments were ever submitted to any Government, historical authority, or historical society, previous to erection and, if so, did they meet their commendation. Presented May 28, 1925. Mr. Black (Halifax).....*Not printed.*

224. Return to an Order of the House of April 27, 1925, for a Return showing number of civil servants who are eligible to come under the provisions of the Civil Service Superannuation Act, 1924. Presented May 29, 1925. Mr. McQuarrie..*Not printed.*

225. Return showing number of clerks, both permanent and temporary, with their salaries, employed in the Department of External Affairs, 1921-1922 and 1925-1926. Presented June 5, 1925.....*Not printed.*

226. Copy of Order in Council, P.C. 886, dated June 5, 1925, respecting Freight Rates. Presented June 8, 1925.....*Printed for distribution to Senators and Members.*

227. Return to an Order of the Senate, dated April 28, 1925, for the production of a comparative statement of the Importation from England and the United States, of shoes, or iron, steel, and woollen manufactured goods, during the last three years ending April 1, 1925. Presented June 9, 1925. Hon. Mr. David..*Not printed.*

228. Return to an Order of the House of May 11, 1925, for a return showing statement made out by Messrs. Wilson and Wilson, in October, 1924, as auditors for Vancouver Harbour Commissioners, covering the operation of No. 1 elevator, for crop year ending July 31, 1924. Presented June 11, 1925. Hon. Mr. Stevens. *Not printed.*

229. Copy of Interim Report of the Registrar of the Combines Investigation Act, 1923, of his investigation into an alleged combine operating to limit competition in connection with the marketing of the New Brunswick potato crop, dated June 9, 1925. Presented June 11, 1925.....*Presented in printed form.*

230. Return to an Order of the House of May 25, 1925, for a Return showing: 1. Number of translators employed by the Senate and House of Commons, respectively. 2. Number of translators employed by the public departments in Ottawa, or branches of the Government Service. 3. Duties of the Blue Book translation staff of the House of Commons. 4. Whether the Blue Book translation staff has been relieved of the duty of translating the annual departmental reports. 5. If so, why and upon whose authority. Presented June 12, 1925. Mr. Hocken. *Not printed.*

231. Return to an Order of the House of April 27, 1925, for a copy of all correspondence, letters, telegrams, and communications passed between the Government, any member or official of the Government, and any persons concerning the establishment of Drumheller as a Customs Excise Outport, and Warehouse Port, under the survey of the Port of Calgary, Alta. Presented June 12, 1925. Mr. Garland (Bow River).....*Not printed.*

232. Return to an Order of the House of March 11, 1925, for a Return showing: 1. Name, rank, position, and pension of each officer on the Staff at Headquarters, Ottawa, and the Military Districts, who has been retired from the service, from January 1, 1924, to March 1, 1925. 2. Name, rank, position, and salary, including pay and all allowances, of each officer of the Staff at Headquarters, Ottawa, and the Military Districts, who has received: (*a*) an extension of term; (*b*) a reappointment, from January 1, 1924, to March 1, 1925. 3. Who recommended to the Minister and the Deputy Minister of the Department of National Defence: (*a*) the retirement of an officer; (*b*) the extension of term to an officer; (*c*) a reappointment of an officer; (*d*) the promotion of an officer. 4. Name of each officer of the Staff at the General Headquarters and Local Headquarters, Ottawa, and in the Military Districts, who has held the same rank more than four years, and the tenure of appointment of all positions on the Staff. 5. The intention of

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the Minister of the Department of National Defence regarding those officers who have not been promoted in the army for many years. Presented June 15, 1925. Mr. Doucet.....*Not printed.*

233. Return to an Order of the House of March 11, 1925, for a Return showing: 1. Tenure of appointment of an officer commanding a Military District. 2. Names of the officers commanding the Military Districts of Halifax, Nova Scotia; St. John, New Brunswick; Toronto, Ontario; Montreal, Quebec; Quebec, Quebec; from August 1, 1912, to March 1, 1925. 3. During the above years, (*a*) the date of the first appointment as officer commanding a Military District of each of the above officers; (*b*) the date of each reappointment; (*c*) the date of each extension of term; (*d*) the total number of years of service as officer commanding a Military District. 4. Whether it is the intention of the Minister and the Department of National Defence to maintain in his position an officer commanding a Military District for a term of more than four or five years, by this fact stopping promotion to a lot of officers of the Permanent Force well qualified and available for such a position. Presented June 15, 1925. Mr. Doucet.....*Not printed.*

234. Return to an Order of the House of June 11, 1925, for a Return showing: 1. Whether any June or other training camps are being held for the Militia. 2. If so, where and for what units and length of time. 3. What will be done this year for artillery units as to training. Presented June 15, 1925. Mr. Church.....*Not printed.*

235. Return to an Order of the House of June 1, 1925, for a copy of the lease made by the holding company of the Scribe Hotel property in Paris purchased by the Canadian National Railway System, and any other papers and documents in any way relating to the said lease of the said property or the title thereof. Presented June 15, 1925. Sir Henry Drayton.....*Not printed.*

236. Return to an Order of the House of March 4, 1925, for a Return showing: 1. Total cost of the investigation lately conducted by David Campbell, K.C., of Winnipeg, into the supplies of coal and other matters affecting Military District No. 10. 2. Whether any suspensions of Militia Officers have been made as result and if so what officers have been suspended, if any. 3. Whether such militia officers, if so suspended, were given the opportunity to conduct their defence with the assistance of counsel. 4. Whether such militia officers so suspended, if any, were accorded the right of an officer to court martial. 5. In each case of an officer so suspended, if any, the reason, and how long the suspension lasted. 6. Whether any such officer so suspended is drawnig his regular military pay while under suspension. 7. Fees paid each counsel for the Government in the matter or for the Commission. Presented June 16, 1925. Mr. Ross (Kingston). *Not printed.*

236*a*. Return to an Order of the House of March 4, 1925, for a Return showing: 1. Total cost of the Commission appointed by the Government regarding the coal enquiry at Tuxedo Barracks, Winnipeg. 2. What amount the Commissioners received. 3. Whether the Government received any objection as to the amount paid from Winnipeg or elsewhere. Presented June 16, 1925 Mr. Arthurs....*Not printed.*

236*b*. Return to an Order of the House of March 2, 1925, for a copy of all accounts sent in to the Government for payment for services rendered by Commissioner David Campbell, K.C., and D. R. MacLean, Government Counsel, during the enquiry into coal supplied at Tuxedo Barracks, Winnipeg, together with a copy of all correspondence passing between the Solicitor General, or any other official of the Government or any department thereof, and Messrs. Campbell and MacLean, or any other person or persons, in connection with said accounts. Presented June 20, 1925. Mr. Arthurs.....*Not printed.*

236*c*. Return to an Address to His Excellency the Governor General of March 2, 1925, for a copy of all telegrams, letters, Orders in Council, evidence and report or reports, and other documents in connection with the investigation lately conducted by David Campbell, K.C., of Winnipeg, into the supplies of coal and other matters affecting Military District 10, and especially copies of telegrams passing between the Solicitor General and the said Commissioner or Counsel for the Commission and between the Defence Department and the Commissioner or Counsel for the Commission. Mr. Ross (*Kingston*).....*Not printed.*

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Also,—Return to an Order of the House of March 30, 1925, for a copy of correspondence passing between the Department of National Defence or the Department of Justice and the Canadian Coal Sales Company, Limited, in the years 1924 and 1925, and also, for a copy of all charges made, in relation to the sale of coal or otherwise, affecting militia officers at Winnipeg in the said years with the name of the party making such charges, and also, for a copy of the reports of General Ketchen, with respect to said charges. Hon. Mr. Stevens. Presented June 22, 1925.....*Not printed.*

237. Return to an Order of the House of June 10, 1925, for a Return showing:—1. Amounts paid per year by the Government of Canada to the Honourable E. N. Rhodes, during the years 1919-1920, 1920-1921, and 1921-1922. 2. Amounts paid during these years for cab hire for Mr. Rhodes. Presented June 16, 1925. Mr. Carruthers.....*Not printed.*

238. Copy of Report on Problems relating to Grading of Grain; Copy of Report of Dominion Grain Research Laboratory, dated August 9, 1924; Memoranda prepared by Dr. Robert Newton, and Dr. G. S. Whitby, regarding the report of the Dominion Grain Research Laboratory. Presented June 17, 1925.....*Not printed.*

239. Return to an Order of the House of June 1, 1925, for a return showing the cost to the Government of all leather goods used by the Medical Branch of the Soldiers' Civil-Re-establishment in Edmonton, Alberta. Presented June 17, 1925. Mr. Kellner.....*Not printed.*

240. Return to an Order of the House of March 30, 1925, for a Return showing:—1. The annual cost of the Soldier Settlement Board since its inception: (*a*) amount spent on rent of offices, and where the offices are located; (*b*) amount spent on salaries; (*c*) how much the head office in each province cost; (*d*) amount expended in other ways, as overhead. 2. Number of farms purchased under the Soldier Settlement Board: (*a*) by provinces; (*b*) amount paid per farm; (*c*) the area of each farm in acres. 3. Number of farms occupied under the Board, by provinces. 4. The total amount loaned to settlers: (*a*) amount of such loans expended in permanent improvements; (*b*) amount of such loans expended in purchasing live stock; (*c*) amounts loaned by provinces; (*d*) rate of interest charged; (*e*) the nature of the securities on which loans were made; (*f*) the currency of these loans; (*g*) who holds the mortgages. 5. Number of farms, by provinces, which have been retained, and the present economic condition of these farms. 6. Number of farms, by provinces, vacated: (*a*) what was done with such farms; (*b*) what happened to the loans made on such farms. 7. Whether all such settlers were required to carry all overhead of both purchase and equipment loans. 8. If not, what percentage they were supposed to carry, and who carried the rest. 9. Who determined what advance should be made to settlers under the Board. Presented June 17, 1925. Mr. Irvine....*Not printed.*

241. Return to an Order of the House of May 6, 1925, for a copy of all correspondence passing to and from the Department of Public Works relating to the wharf at Matane, including copies of contracts, if any, or other documents or agreements relating to such wharf. Presented June 17, 1925. Mr. Hanson.....*Not printed.*

242. Return to an Order of the House of May 25, 1925, for a copy of all specifications and contracts made regarding the new Halifax elevator. Presented June 18, 1925. Mr. Black (*Halifax*).....*Not printed.*

243. Return to an Order of the House of April 22, 1925, for a Return showing:—1. The total amount spent by the present Government since coming into office for public printing, aside from that done by the Printing Bureau. 2. The names of the firms or individuals awarded this printing, what amount of work was done by each, and at what price each year since the coming into power of the present Government. Presented June 18, 1925. Mr. Sutherland.....*Not printed.*

244. Return to an Order of the House of February 23, 1925, for a Return showing:—1. On what date and by what authority the Dominion of Canada acquired the North-west Territories and Rupert's Land, and at what cost to the Dominion of Canada

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as a whole. 2. The total cost to the Dominion of Canada as a whole in administering and developing said Northwest Territories and Rupert's Land. 3. What portion of the Northwest Territories and Rupert's Land is still owned by the Dominion of Canada. 4. What portion of the Northwest Territories retained by the Dominion of Canada lies within the confines of each of the provinces of Manitoba, Saskatchewan and Alberta. 5. The total cost to the Dominion of Canada of administering and developing the last-mentioned areas. 6. What portion of the lands referred to in paragraph four have been sold or otherwise disposed of since same were acquired by the Dominion of Canada. 7. The proceeds from (*a*) sales of said lands mentioned in paragraph four; and (*b*) revenue derived thereon from all sources. Presented June 19, 1925. Mr. Clark.....*Not printed.*

245. Return to an Order of the House of June 10, 1925, for a Return showing:—1. Whether L. A. Forsythe, or James M. Davison, his partner, received legal work from any Department of the Government since January 1, 1922. 2. If so, the items, dates, and accounts for the moneys so paid to Mr. Forsythe or Mr. James M. Davison, his partner. 3. What amount, if any, is still owing them. 4. Whether they are at present in receipt of legal work from the Government. Presented June 19, 1925. Mr. Black (*Halifax*).....*Not printed.*

246. Return to an Order of the House of February 23, 1925, for a Return showing:—1. Since Confederation, how many acres of land belonging to the Dominion of Canada have been transferred to the Province of Ontario, and on what date transfers were made. 2. Consideration paid by said Province of Ontario for said transfers. 3. Cost to the Dominion of Canada of administering and developing said lands prior to the date of transfer. 4. Since Confederation, how many acres of land, belonging to the Dominion of Canada, have been transferred to the Province of Quebec, and on what date transfers were made. 5. Consideration paid by said Province of Quebec for said transfers. 6. Cost to the Dominion of Canada of administering and developing said lands prior to the date of transfer. 7. Whether the rights of the other provinces of Canada to compensation were reserved when the boundaries of Ontario and Quebec were extended. Presented June 19, 1925. Mr. Clark.....*Not printed.*

247. Return to an Address to His Excellency the Governor General of May 18, 1925, for a copy of all letters, telegrams, memoranda, orders in council, and other documents in the possession of or under the control of the Government of Canada or any department thereof, of date subsequent to May 17, 1924, relating to the proposed reclamation of the area in the Province of British Columbia and the State of Idaho, known as the Kootenay Flats. Presented June 19, 1925. Mr. Humphrey.....*Not printed.*

248. Return to an Order of the House of May 11, 1925, for a Return showing:—1. Number of grain elevators owned or operated, (*a*) by Dominion Government; (*b*) by Harbour Commissioners under control of the Minister of Marine; (*c*) by the Canadian National Railways; (*d*) or sublet from any of the above. 2. Location of each elevator, type of construction, and the storage capacity of each. 3. Cost of each, exclusive of site. 4. Cost of each, including site. 5. Number and kind of separator, cleaner and dryer in each. 6. Capacity and kind of conveyor system in each elevator, including the number of legs. 7. By what kind of power each is operated, showing maximum demand and connected load of each plant. 8. Amount of grain each handled during each of the crop years, ending 1922, 1923, 1924 inwards and outwards. 9. Which of the above elevators are operated under the Canada Grain Act, and under what authority others are operated. 10. Which are licensed and bonded by the Board of Grain Commissioners. 11. Insurance rate on each (*a*) building; (*b*) contents. 12. Charges in each and in case of conveyor charges, at what rate in each case. 13. Number of receiving pits in each elevator and number of car loading spouts. 14. In which of the above elevators "car dumps" are used, or automatic power, or shovels, and if car dumps are used, what make. 15. Whether any of the above elevators are in process of construction, or if incomplete, how much still remains to complete. 16. Operating revenue and operating expenses, exclusive of interest and sinking fund, on each of the above elevators. 17. In cases where elevators are leased, (*a*) the rentals; (*b*) to whom leased; (*c*) terms of lease. 18. Number of scales in each elevator, showing receiving, shipping, bagging capacity of each. Presented June 19, 1925. Hon. Mr. Stevens.....*Not printed.*

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249. Return to an Order of the House of March 25, 1925, for a return for the months of May and June, 1924, showing invoiced value of importations into Canada of canning machinery, suitable for use as equipment in fruit or berry canning factories, which were released by the Customs Department without duty being actually paid thereon, together with copies of all correspondence and documents received by the Department of Customs or any member of the Government relating to such importations, together with a statement for the first six months of 1924, showing importations into Canada of canning machinery suitable for equipment in fruit or berry canning factories on which duty was paid, showing the amount of duty paid thereon and the invoiced value of such importations. Presented June 19, 1925. Mr. Grimmer.....*Not printed.*

250. Return to an Order of the House of June 1, 1925, for a copy of all correspondence exchanged between the Department of Customs and Excise, the Civil Service Commission and others, relating to the appointment of a customs and excise examiner at St. Leonard in the electoral district of Restigouche-Madawaska, New Brunswick. Presented June 19, 1925. Mr. Doucet.....*Not printed.*

251. Return to an Order of the House of June 15, 1925, for a Return showing:—1. Number of employees on April 1, 1925, in each of the Canadian Penitentiaries. 2. Name, rank, creed and salary of each such employee and the date of first appointment. 3. Number of employees on April 1, 1915, in each of the Canadian Penitentiaries. 4. Name, rank, creed and salary of each such employee and the date of first appointment. Presented June 19, 1925. Mr. Deslauriers.....*Not printed.*

252. Letter from the Auditor General in respect to a statement made by the Acting Minister of Finance in the House of Commons (June 11, 1925) dealing with the audit made by officials of the Auditor General's office of the securities held by the Finance Department, and letter from Mr. Robb, in reply thereto. Presented June 19, 1925.....*Not printed.*

253. Return to an Order of the Senate, dated May 28, 1925, for a return to include copies of all correspondence, documents, and other writings relating to the appointment or recommendation for appointment of Joseph McDonald in 1924 or 1925, as an Excise Prevention Officer in the district of Lingan or of Glace Bay in Nova Scotia, and to refusal of the Department of Customs and Excise to accept him for the position. Presented June 19, 1925. Hon. Mr. Tanner.....*Not printed.*

254. Return to an Order of the House of March 9, 1925, for a copy of all correspondence, documents, statements and communications concerning exemption or partial exemption from payment of income tax on payments or remuneration, whether paid as salary, living allowance or otherwise, by the Government of Canada to officials of Yukon Territory, and showing what exemptions (if any) from income tax have been allowed to Yukon officials on amounts paid them by the Government of Canada during the past seven years. Presented June 20, 1925. Mr. Black (*Yukon*).....*Not printed.*

255. Return to an Address to His Excellency the Governor General of March 30, 1925, for a copy of all letters, telegrams, papers and other documents between the Government of Canada and the mine workers of Cape Breton, or received by the Government on their behalf, and between the Government of Canada and the Government of Nova Scotia, respecting the condition of the mine workers, and between the Government of Canada and any towns or municipalities in Cape Breton, respecting the conditions of the mine workers and the necessity for relief owing to the labour troubles in that district. Presented June 20, 1925. Mr. Arthurs.....*Not printed.*

256. Copy of Agreement between the Government of Canada and the Manitoba Pulp and Paper Company, Limited, dated June 12, 1925, respecting the right to cut pulpwood on certain timber berths in Manitoba, together with schedules to agreement marked "A," "B," "C," and "D." Presented June 22, 1925.
Not printed.

257. Return to an Order of the House of June 15, 1925, for a Return showing:—1. The total debt of the Canadian National Railways and all its subsidiaries up to March 31, 1925. 2. The total revenue of the said railways for the year ending March 31, 1920, 1921, 1922, 1923, 1924 and 1925. 3. The deficit or surplus for each year from 1920 up to 1925, inclusive. Presented June 22, 1925. Mr. Tobin.
Not printed.

CONTENTS OF VOLUME 5—*Continued*

258, 258*a*. Return and supplementary return to an Order of the House of June 8, 1925, for a return setting forth the total expenses incurred by the Special Committee in its investigation into Ocean Rates, showing: (*a*) full amount paid to Mr. Symington in fees; (*b*) the amount in fees still due Mr. Symington as counsel; (*c*) total amount paid and incurred for expenses to Mr. Symington; (*d*) the amount paid to each witness for fees and for expenses; (*e*) the amount paid or proposed to be paid to Sir William Petersen in fees, or, and, for expenses; (*f*) amount in full paid to W. T. R. Preston in fees or, and, for expenses since January, 1924; and all other expenses, including reporting and printing, incurred by the Committee, or by the authority of the Government. Presented June 22 and 27, 1925. Hon. Mr. Stevens.....*Not printed.*

259. Return to an Order of the House of June 15, 1925, for a Return showing:—1. Number of Hog Graders on the pay roll of the Department of Agriculture. 2. Amount paid to such graders, respectively, as salaries, wages, and expenses, for the year ending March 31, 1924. 3. Number of veterinary inspectors and lay inspectors, respectively, employed by the Department in the inspection of animals slaughtered, and the carcasses of such animals in abattoirs and packing-houses in Canada, during the year ending March 31, 1924. 4. Amount paid in salaries and wages to such veterinary and lay inspectors, respectively, for the time mentioned above. 5. Number of hogs graded by Government inspectors during the year referred to. 6. Total weight of hogs so graded and the percentage of the whole in each grade or classification made by the Government officials. 7. How the output of said packing-houses corresponds as to grade for home consumption or for export, with the classification of live animals made by Government graders. 8. Whether any classification of the output of packing-houses is made by the Government in accordance with that made of animals purchased. 9. If not, why this is not done. Presented June 22, 1925. Mr. Sutherland.....*Not printed.*

260. Copy of Order in Council, P.C. 993, dated June 20, 1925, cancelling Order in Council, P.C. 623, dated April 23, 1925, *re* appointing a Committee to consider and report on the most suitable design for a Canadian National Flag for use ashore. Presented June 22, 1925.....*Not printed.*

260*a*. Copy of Order in Council, P.C. 623, dated April 23, 1925, appointing a Committee to consider and report on the most suitable design for a Canadian National Flag for use ashore. Presented (Senate) June 25, 1925.....*Not printed.*

261. Return to an Order of the House of June 18, 1925, for a Return showing:—1. How many returned soldiers of the Great War are detained in the penitentiaries of Canada, and where. 2. What inspection there is of these institutions, by whom, when, and whether Government officials are the only inspectors. 3. Whether it is the intention of the Government to introduce legislation this session to empower grand juries, sitting at the assizes or general sessions of the peace holden in the municipality where these institutions are or the nearest municipality, regularly to visit and inspect these institutions, similar to the law of England and all the oversea Dominions (Canada excepted) and in the same way that juries now visit provincial prisons. 4. If not, why not. Presented June 23, 1925. Mr. Church. *Not printed.*

262. Return to an Order of the House of April 22, 1925, for a copy of all correspondence, reports, documents, telegrams, or memoranda, passing between the Department of Justice and any other Departments of the Government, or Ministers, or any other parties whatsoever, within the past six months, relating to the appointment of Inspector of Penitentiaries, and especially relating to the refusal to accept for such appointment Colonel Eric W. MacDonald of Halifax. Presented June 23, 1925. Mr. Black (*Halifax*).....*Not printed.*

263. Return to an Order of the House of June 9, 1924, for a copy of all correspondence, letters, telegrams and other documents passing between the Government or any member thereof and the Canadian Bank of Commerce and the Bank of Hamilton or any of the directors of the said banks or any other parties, in any way relating to the amalgamation of the Canadian Bank of Commerce and the Bank of Hamilton. Presented June 24, 1925. Mr. Coote.....*Not printed.*

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264. Return to an Order of the House of June 18, 1925, for a Return showing:—1. Number of juveniles under 18 now detained in the penitentiaries of Canada, where, and how many 16 or under, 17, 18 and 19 years of age. 2. Whether it is the intention of the Government to give effect to the recommendations for years of grand juries and public bodies to provide separate institutions for these cases. If not, why. 3. Whether it is the intention of the Government to so readjust the rules of these institutions so that juveniles and first offenders will have preferential rules and also a better classification consideration to those of repeaters. 4. Whether it is the intention of the Government in the recess of Parliament to appoint a Royal Commission or Committee of the House to go into the whole question of prison reform in Canada as suggested in the debates in Hansard, 1922. If not, why not. Presented June 24, 1925. Mr. Church.....*Not printed.*

265. Return to an Order of the House of April 27, 1925, for a Return showing:—1. Whether any retired officers of the Imperial Forces are now employed by the Department of National Defence. 2. If so, their names, rank or position. 3. What salaries they receive from the Canadian Government. 4. What pension they receive from the Imperial Government. 5. Whether the pay and allowances of private soldiers in the Permanent Militia have been decreased since the year 1922. 6. If so, to what extent. 7. Whether the pay and allowances of non-commissioned officers in the Permanent Militia have been decreased since the year 1922. 8. If so, to what extent. Presented June 24, 1925. Mr. Power.....*Not printed.*

266, 266*a*. Return and Supplementary Return to an Order of the House of March 9, 1925, for a return showing the number of motor cars purchased by the Government, since January 1, 1912, the make of said cars, the total price paid for each, the date of purchase, to what duty assigned or by whom used, the total amount of gasoline purchased; also, showing the number of buildings in which the said motor cars are housed, showing when owned by the Government, date purchased and at what price, and when rented, what rental and when leased. Also showing the number of employees engaged in the care and upkeep of said motor cars, and the total amount spent on repairs to these cars, since January 1, 1912. Presented June 24, 26, 1925 Mr. Simpson.....*Not printed.*

267. Return to an Order of the House of May 20, 1925, for a Return showing:—1. During the year 1924, prior to August 1, what rate per day was paid to the following officers, non-commissioned officers and men of the permanent force of Canada, namely, General of various ranks, Colonel, Lieutenant-Colonel, Major, Captain, Lieutenant, Second Lieutenant, Regimental Sergeant-Major, Company Sergeant-Major, Sergeant, Corporal and Private. 2. The value in money of any per diem allowance paid or furnished each of said ranks in addition to pay during said period. 3. The rate of pay and rate of allowance paid each of said ranks since August, 1924. Presented June 24, 1925. Mr. Black (*Yukon*).....*Not printed.*

268. Return to an Order of the House of March 23, 1925, for a Return showing:—1. The actual strength of the Canadian Permanent Force. 2. The present number of officers of the Staff and Permanent Force who are holding the full, temporary and brevet ranks: (*a*) Colonel; (*b*) Lieutenant-Colonel. 3. The position and the salary of the following Generals who are yet in the service: General MacBrien, General Ashton, General Panet, General Macdonell, General King, General Elmsley, General McNaughton, General Thacker, General Bell, General Ross, General Ormond, General Ketchen, General Armstrong, General Landry. 4. The name of each of those generals whose tenure of appointment or the extension of term will end during the fiscal year, April 1, 1925, to March 31, 1926. 5. Whether the Department of Defence allows a six months' leave with pay and allowances to the officers before being pensioned. 6. If so, whether it is the intention of the Minister of National Defence to notify, through the Adjutant General, each general six months before the expiration of his tenure of appointment or his extension of term that he will be retired from the service, thus allowing promotion to other officers. Presented June 24, 1925. Mr. Lanctôt.....*Not printed.*

269. Return to an Order of the House of March 23, 1925, for a Return showing:—1. The present number of officers of the Permanent Force who are qualified for a higher rank, but who are waiting for a promotion: (*a*) Lieutenants for the rank of Captain; (*b*) Captains for the rank of Major; (*c*) Majors for the rank of Lieu-

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270. Return to an Order of the House of June 11, 1925, for a Return showing:—1. Whether Colonel A. H. Borden, lately Assistant Officer Commanding at Toronto, is now in receipt of pay and allowances from the Militia Department. 2. If not, on what date he retired. 3. On what grounds his retirement was sanctioned. 4. Amount of his retiring allowance. Presented June 24, 1925. Mr. Black (Halifax). *Not printed.*

271. Copy of Rhineland Security Pact Proposals: Note from German Government, February 9, 1925, and reply of French Government thereto of June 16, 1925. Presented June 24, 1925.....*Not printed.*

DOMINION OF CANADA

REPORT

OF THE

AUDITOR GENERAL

FOR THE

YEAR ENDED MARCH 31

1924

VOLUME I

PARTS "a" to "d"

PRINTED BY ORDER OF PARLIAMENT

OTTAWA
F. A. ACLAND
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1925

DOMINION DU CANADA

RAPPORT

DE

L'AUDITEUR GÉNÉRAL

POUR

L'ANNÉE FINANCIÈRE CLOSE LE 31 MARS

1924

VOLUME I

PARTIES "a" à "d"

IMPRIMÉ PAR ORDRE DU PARLEMENT

OTTAWA
F. A. ACLAND
IMPRIMEUR DE SA TRÈS EXCELLENTE MAJESTÉ LE ROI
1925

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ANNUAL REPORT OF THE AUDITOR GENERAL

UNDER

The Consolidated Revenue and Audit Act

INTRODUCTION

Pursuant to the requirements of the Consolidated Revenue and Audit Act, I have the honour to submit the report of the Auditor General for the fiscal year ended March 31, 1924, being the forty-sixth annual report presented to the House of Commons since the establishment of the office on its present basis.

As practically ten months of the fiscal year (1923-24) had elapsed at the date of my appointment as Auditor General the greater part of the expenditure of the year was made subject to audit by the Assistant Auditor General.

I have, however, made a general review of the expenditure and inquired into the mode of audit to which it was subjected and as a result of my enquiries and review, I feel justified in certifying the appropriation accounts in the form prescribed by the Consolidated Revenue and Audit Act.

CONSOLIDATED FUND

The net revenue deposited to the credit of the Receiver General during the fiscal year was $406,903,189.16 including special revenues to the amount of $10,065,506.94.

Provision was made in the Supply Bills of the fiscal year under review for an estimated expenditure of $288,536,339.62 including $382,660, the amount of Governor General's Warrants issued for expenditure of 1923-24 and reported to the House of Commons on February 28, 1924, the Vote for which is included in the Supply Bill of 1924-25. The expenditure actually incurred under this provision was $208,068,261.78. In addition to this amount there was paid under the authority of Special Statutes $179,546,384.23 making the gross expenditure for the year ended March 31, 1924, $387,614,646.01.

Statements, comparative and otherwise, of revenue and of expenditure by services and departments will be found under their respective headings in this Report.

The appropriation accounts transmitted to me for audit under Section 51 of the Audit Act by the various departments certified in the form prescribed by Statute are also included in this volume. Explanations of expenditure in excess of grants as furnished me by the various spending departments are inserted as footnotes. Explanations of savings on grants were not received by me in time to be included in this report. I find that explanations in this latter respect have not been given in the report for some years past.

It seems to me the House of Commons should be informed of the circumstances under which these savings were effected and I have asked the departments to furnish me with the desired information in this regard.

Correspondence in regard to any objections or observations I have deemed necessary to communicate to the departments concerned respecting expenditure under their Letters of Credit with the Departments' explanations has been inserted after the statements of details under the departmental headings in volumes 2 and 3.

The above mentioned statements of revenue, and expenditures under grants are summarized and are compared with those of 1922-23 as follows:—

—	1923-24	1922-23	Decrease	Increase
	$ cts.	$ cts.	$ cts.	$ cts.
REVENUE—				
General	384,921,203 11	378,149,597 09	.....	6,771,606 02
Interest on Investments	11,916,479 11	16,465,302 91	4,548,823 80	.....
War and Demobilization Receipts	320,349 38	2,319,863 76	1,999,514 38	.....
Miscellaneous Receipts (Public Accounts, Schedule 38, 1924 and 39, 1923)	9,745,157 56	8,479,310 30	.....	1,265,847 26
Total Revenue	406,903,189 16	405,414,074 06	6,548,338 18	8,037,453 28
GRANTS—				
Consolidated Fund—				
Ordinary				
Supply Bills	269,730,366 99	315,216,290 21	45,485,923 22	.....
Statutory	179,529,988 33	179,380,569 50	.....	149,418 83
	449,260,355 32	494,596,859 71	45,485,923 22	149,418 83
Capital				
Supply Bills	18,805,972 63	19,116,305 00	310,332 37	.....
Statutory	16,395 90	536,286 85	519,890 95	.....
	18,822,368 53	19,652,591 85	830,223 32	.....
Total Consolidated Fund: Grants	468,082,723 85	514,249,451 56	46,316,146 54	149,418 83
EXPENDITURE UNDER GRANTS—				
Consolidated Fund:—				
Ordinary				
Supply Bills	196,321,669 55	264,949,689 45	68,628,019 90	.....
Statutory	179,529,988 33	179,380,569 50	.....	149,418 83
	375,851,657 88	444,330,258 95	68,628,019 90	149,418 83
Capital				
Supply Bills	11,746,592 23	15,776,132 10	4,029,539 87	.....
Statutory	16,395 90	536,286 85	519,890 95	.....
	11,762,988 13	16,312,418 95	4,549,430 82	.....
Total Consolidated Fund Expenditure	387,614,646 01	460,642,677 90	73,177,450 72	149,418 83

The excess of receipts over disbursements for 1923-24 is as follows:—

Total Receipts	$ 406,903,189 16
Total Disbursements	387,614,646 01
Excess of Receipts over Disbursements	$ 19,288,543 15

The statement of ordinary revenue and expenditure on account of Consolidated Revenue as established by the Department of Finance is shown in Public Accounts, page 4.

The total amount of Consolidated Fund expenditure of $387,614,646.01, as shown in above statement, includes $136,237,871.69, Interest on Public Debt and the following items of expenditure resulting from the war, with comparative figures for 1922-23:

—	1923-24	1922-23
	$ cts.	$ cts.
1—Adjustment of War Claims	766,432 17	6,609,678 29
2—Battlefield Memorials (Charged against general vote for the adjustment of war claims in 1922-23, but specially voted in 1923-24)	108,773 18	174,945 23
3—Canadian Patriotic Fund	210,000 00	690,000 00
4—Imperial War Graves Commission	371,784 78	378,441 65
5—Pensions:—		
(a) European War Pensions	32,344,941 32	32,025 194 79
(b) Salaries and Contingencies of the Board of Pension Commissioners	78,523 44	73,258 70
6—Soldiers' Civil Re-Establishment	9,970,992 68	12,974,858 49
7—Soldiers' Land Settlement	1,532,978 25	1,726,413 39
	$45,384,425 82	$54,652,790 54

AUDIT OF REVENUE

The Grand Summary of Revenue, by Services, for the year ended March 31, 1924, and the comparative statements of Revenue by Departments for years 1913-14 and 1919-20 to 1923-24, shown on pages b-4 and b-6 Vol. I. have been compiled with the view of giving a more complete and comprehensive idea of all sources of Revenue in comparison with the fiscal years immediately before and after the war, showing fluctuations due to conditions prevailing during those years. An analysis with accompanying observations should, in my opinion, be made in this Report under this heading, but this is not possible as the audit of the Revenue of the Dominion, since December 30, 1889, which is to be made in accordance with Section 63 of the Consolidated Revenue and Audit Act and rules and regulations issued by the Treasury Board under date of June 21, 1886, and of the above date, has been confined practically to ascertaining that the amounts deposited by the various collecting agencies have come to account; no audit being made at ports of collection except on rare occasions, mainly for the reason that the staff of the Audit Department was fully occupied during the year in the examination of vouchers in support of expenditure and in the preparation of the Auditor General's Annual Report to the House of Commons.

In a letter addressed to the Honourable the Acting Minister of Finance, dated June 6, 1924, referring to this matter, I made my position clear as to the necessity for the Auditor General making a more detailed and systematic inquiry into the conditions underlying the collection of the Revenue of the Dominion, as follows:—

"At present, except in rare cases, the only audit made, which is merely a verification, takes place at Ottawa and is confined to ascertaining that all the revenue collected, as reported by the different services, has been brought to account.

"I am of opinion the Auditor General should go much further. He should be in a position and be given the means by which he would be enabled besides auditing the accounts at the ports of collection, also to make investigations into the methods adopted for ascertaining that the amount collected is the full amount that should have been collected under the Statutes and the Treasury regulations applicable thereto.

"I find that a systematic and continuous audit of this nature has not been applied to the revenue collections heretofore, largely, I under-

stand, for the reason that the office did not have sufficient qualified members on its staff to undertake this work and at the same time to supervise the examination and audit of the appropriation accounts of the fiscal year in preparation for the annual report to the House of Commons."

From the very limited information I have respecting the collection of Revenue, it appears that a thorough examination and investigation of existing methods should be made by experienced officials of the Audit Department; this, however, cannot be proceeded with until the reorganization of the staff of the Auditor General's Department is carried out.

In the past in reporting cases in which revenue receipts have been diverted from their proper disposition as deposits to the credit of the Minister of Finance and the Receiver General (as required by Section 35 of the Consolidated Revenue and Audit Act) to pay expenditures which should properly have been charged against an appropriation, reference thereto has been made merely through the printed correspondence with the Departments. In the next Report it is proposed to exhibit all such cases occurring in 1924-25 in the form of a separate statement.

A statement is published in part "c" of Volume I of this Report showing the arrears of Revenue due to the Dominion Government. This statement shows a total of $168,599,706.70 for the year 1923-24 which is an increase of $52,635,133.46 over the previous year. Some of the items represent arrears that accrued fifteen or twenty years ago and these and others have been accumulating for many years. It appears that no examination has been made in the past to ascertain the degree of collectibility of these amounts and I purpose having a careful examination made of the amounts involved with that object in view and to report upon the result of such examination in my next annual report to the House of Commons, without whose authority none of these accounts may be written off.

AUDIT OF EXPENDITURE

AUDIT OF SALARY PAYLISTS AND OF SALARIES PAID FROM GENERAL VOTES

I have had under consideration the question of how far the system of pre-audit of paylists should be extended. According to figures supplied me by the Dominion Statistician there were in the month of October last 40,350 permanent and temporary employees of the Dominion Government with monthly salaries totalling over $4,500,000 and in addition other employees with salaries of over $1,612,000. Taking these monthly amounts as a basis of computation the total for the year would amount to over $74,000,000. Nearly all the permanent employees in the Departments at Ottawa, to the number of over 6,100 with yearly salaries amounting to over $10,500,000, are paid on paylists that are pre-audited. One of the benefits of that system is that many salary adjustments including refunds are avoided. The numerous sections of the Civil Service Act together with the many regulations of the Civil Service Commission and Treasury Board affecting payment of salaries render it advisable that payment of salaries should be controlled, as far as possible in accordance therewith. Where practicable that control, in my opinion, is best obtained by submission of the paylists for audit before payment so that no payments may be made until there is agreement between the responsible officials as to the correct interpretation of the governing regulations. In many cases where payment has been made before audit, overpayments have resulted which have never been adjusted, notwithstanding the objections of this Office and the supporting opinions of the Justice Department. I am of the opinion that the advantages of that system as applied to the Inside Service might be further extended to include other portions of the Service. How far it should be extended is a matter for further consideration.

The only permanent employees of the Inside Service whose paylists are not submitted for audit before payment are those of the Senate and House of Commons. The attention of the Clerks of both Houses was called in May last to the Treasury Board Minute of February 9th, 1910 which is as follows:—

> "The Board had under consideration a communication from the Auditor General representing that on the 29th November, 1895, a Minute of the Treasury Board was passed directing 'that hereafter all departmental employees at Ottawa (other than those extra clerks and messengers who are paid from Civil Government Contingencies, and labourers and mechanics) be paid on paylists certified by the Auditor General before payment.'
>
> It is further represented by the Auditor General that the Civil Service Amendment Act, 1908, has brought the staffs of the Senate, House of Commons and Library under the Civil Service Act, and for the purpose of uniformity and the better auditing of the accounts he suggests that the above Minute be amended so as to include the monthly paylists of these bodies among those to be sent to the Audit Office for certificate before payment.
>
> The Board direct that the said Minute be amended accordingly."

As my request was not complied with these paylists are not pre-audited as required by the regulations of the Treasury Board.

Under the Civil Service Act changes in the rates of compensation or the establishing of rates for new classes should not become operative until Parliament has provided the money required. The estimates for the salaries of the Inside Service as submitted to Parliament are given in detail so that it is easily determined whether a new clerkship or a new class has been provided for. No details are given in the estimates for the positions in the Outside Service and therefore I have no means of determining whether Parliament specially provided the money required for any new class or any new clerkship in that part of the Service which comprises the larger number of employees.

I have called the attention of the Treasury Board to the insufficiency of the information submitted to Parliament in the matter of changes in classification for the employees of the Outside Service and for some of the employees of the Inside Service.

(See letter in Vol. 1, page d—20.)

UNFORESEEN EXPENDITURE

The expenditure under the Vote for Unforeseen Expenses during the fiscal year ended 31st March, 1924, amounted to $35,515.62 as against $51,926.26 the previous year, representing a decrease of $16,410.64.

Details of this expenditure are shown on page a—22, Vol. I.

EXPERIMENTAL FARMS

I caused a test audit to be made of the accounts and records in connection with revenue and expenditure at the Central Experimental Farm, Ottawa, and at the farms at Lennoxville and Cap Rouge.

It will be necessary to make some changes in the form of accounting for the revenue at these farms. I have called the Department's attention to what appeared to me weak points in their system of accounting and I have been informed that due attention is being given to my suggestions.

BRITISH EMPIRE EXHIBITION, ETC.

The total amount appropriated for the fiscal year ended March 31st, 1924, for expenditure on account of the British Empire Exhibition was $650,000, the expenditure during the year amounted to $649,881.97, leaving an unexpended

balance of $118.03. Of the total amount spent, $115,598.02 was expended in Canada, mainly on the collection, preparation and shipping of exhibits, and $534,283.95 or £118,840 15s. 9d. was expended in Great Britain. $2,845.97 or £584, 15s. 9d. of this latter amount was remitted to London for the special purpose of paying certain salaries there; the balance, $531,437.93, or £118,256, was remitted to London by drafts purchased at Ottawa from time to time at current rates of exchange. The proceeds of these drafts were deposited in the Bank of Montreal, London, to the credit of Mr. A. W. Tolmie, Exhibition Commissioner, and Mr. L. A. Avery, Accountant, and were expended by them. The details of the expenditure both in Great Britain and in Canada will be found on pages H—50 to H—54 of this report, and some correspondence which has passed between this Office and the Department of Immigration and Colonization with reference to this expenditure will be found on pages H—69 to H—76.

In consequence of the accounts for the expenditure in Great Britain not having been rendered in the generally accepted form for government accounts, a partial audit only has been made up to the present time, pending the receipt of certain information and documents from London, on receipt of which the audit will be completed.

I took occasion during my visit to London last August to inquire into the system of control and accounting in connection with expenditure made from advances received from the Department at Ottawa and I found that on the whole it was satisfactory. I made some suggestions in regard to changes that might be made so as to conform to the requirements of the Consolidated Revenue and Audit Act and Mr. Avery agreed to be governed by them.

In order to conform with Section 51 of the Consolidated Revenue and Audit Act which requires that the examination of all the cash transactions be proceeded with, as far as possible, *pari passu*, I am of opinion that if the exhibition is to be continued next year a monthly audit should be made by an official stationed in London, acting under my direction and who would report to this Department regularly.

From observations made in the course of my visits to offices and sub-offices of departments in London and in Paris, I think that arrangements should be made to appoint such a representative who would make from time to time a local surprise examination of each of these offices outside of Canada, as most of them are receiving advances for the purpose of paying current expenses.

As I also found that there is a lack of uniformity in methods in use in these different offices even of the same Department, this examiner would render good service in this connection by co-operating with the departments concerned in the reforms that might be adopted towards obtaining uniformity.

I wish to point out the desirability of placing all the activities of Canada in any country where the Dominion is represented, under the general supervision of its chief representative in that country with the view, not only of improving the methods of control and the effectiveness of the various services, but also of bringing about more co-operation between them whenever required, thus adding to the prestige of Canada by improving conditions of administration in these countries.

INSPECTION OF GOVERNMENT ACCOUNTS YUKON TERRITORY

Under the Yukon Act "The Auditor General shall whenever he deems necessary or desirable, send an officer of his office to the Territory for the purpose of examining and auditing such receipts, expenditure and accounts and reporting thereon to him." An officer was sent to the Territory in 1923 and a reference to his examination and audit was made

in the introduction to the Auditor General's Report for 1922-23, Volume 1, page ii. No officer was sent in 1924 but the accounts were submitted here for the usual examination. On account of the retirement of the Public Administrator on June 30th last and the appointment forthwith of his successor it was necessary that an immediate examination of his accounts be made. As it was not convenient to send an officer at the time, these duties were on my request undertaken by the Comptroller of the Yukon Territory, Mr. Jeckell. The result of his examination has recently been received which shows the receipts and payments for the eleven months ended June 30th last and the balances of the accounts in each estate on that date.

A further examination of these accounts will be made by an official of this office during the coming year.

LIGNITE UTILIZATION BOARD

An examination of the revenue and expenditure of this Board for 1923-24 was made by an official of this Office at the offices of the Board in Montreal in April last. The accounting records were reported as being carefully kept and satisfactory vouchers were furnished for all disbursements. The cash balance as shown on March 31st—$50,466.59—was found to be correct.

EXPENDITURE UNDER CANADA HIGHWAYS ACT

Under this Act (Chapter 54 of the Statutes of 1919 and Chapter 4 of the Statutes of 1924) the Governor in Council is empowered to make grants to the various provinces as an encouragement and aid towards the improvement of the principal highways. The amount that may be granted is limited to $20,000,000 to be paid as now authorized within a period of seven years dating from April 1, 1919.

Each province shared in this grant on the basis of population, the allocation being as follows:—

—	Allocation	Expended	Unexpended
	$ cts.	$ cts.	$ cts.
Alberta	1,477,810 00	Nil	1,477,810 00
British Columbia	1,251,955 00	1,251,955 00	Nil
Manitoba	1,602,265 00	1,074,660 53	527,604 47
New Brunswick	1,163,845 00	1,107,479 35	56,365 65
Nova Scotia	1,468,720 00	1,394,829 45	73,890 55
Ontario	5,877,275 00	4,751,688 17	1,125,586 83
Prince Edward Island	603,455 00	374,115 13	229,339 87
Quebec	4,748,420 00	2,801,163 18	1,947,256 82
Saskatchewan	1,806,255 00	1,098,724 31	707,530 69
Total	$20,000,000 00	$13,854,615 12	$ 6,145,384 88

The expenditure incurred in the provinces of British Columbia, Manitoba and Saskatchewan was audited at Victoria, Winnipeg and Regina during the month of August last by one of the chief examiners of my Department.

Under the statute the Governor in Council is empowered to grant forty per cent of the total cost of any highway project constructed in accordance with and subject to regulations made in that regard.

Though the accounts in all cases were not kept in the most convenient form for audit in respect of the amount of Federal assistance which might be claimed under the Act, still they bore satisfactory evidence of having been carefully checked and that the total amount claimed to have been spent on each project was correct.

As the Chief Examiner familiar with these accounts was obliged to remain in Ottawa in connection with the preparation of the annual report it was not possible to make a similar audit of expenditure in the other provinces but I hope to be in a position to have the necessary audit made at an early date.

WORKMEN'S COMPENSATION ACT

(Chapter 15, 1918 and Chapter 14, 1919)

Provision is made in this Act to grant the same compensation in the case of employees of His Majesty who may be killed or suffer injuries in the discharge of their duties as would be granted to other employees under the law of the province in which the accident occurred.

The amount of compensation is determined in the same manner and by the same Board that administers the local Act.

In case there is no Board in the province the compensation is determined in such manner as the Governor in Council may direct.

Federal payments to the various provincial Boards, including advances, to March 31, 1924, are as follows:—

Board	To March 31, 1923	1923-24	Total to March 31, 1924
	$ cts.	$ cts.	$ cts.
Nova Scotia	87,152 56	20,968 58	108,121 14
New Brunswick	217,099 51	80,312 09	297,411 60
Ontario	166,627 18	70,978 10	237,605 28
Manitoba	97,642 34	44,855 30	142,497 64
Alberta	37,098 18	.....	37,098 18
British Columbia	55,000 00	.....	55,000 00
Quebec and Miscellaneous	125,650 59	24,930 65	150,581 24
Total	$ 786,270 36	$ 242,044 72	$ 1,028,315 08

An audit of the expenditure incurred by the Boards of their respective provinces was made at Vancouver, Edmonton and Winnipeg. All accounts and proofs of payment on record with these Boards were examined and on the whole found satisfactory.

A complete audit of this expenditure cannot be made at Ottawa for the reason that the Boards insist on retaining in their possession paid cheques and other proofs of payment.

AUDIT OF GOVERNMENT STORES

No regular and systematic audit of stores at the various departmental depots, either in Ottawa or at Outside points, with the exception of the Government Printing Bureau, the Stationery Office and Ottawa Branch of the Royal Mint, has been carried out heretofore by this Department on account of insufficient staff as mentioned elsewhere in this report although it seems to me an audit of this nature is of the highest importance. A complete annual inventory of the stock of the Department of Printing and Stationery is jointly taken by officials of this Office and of that Department, and the quantities of gold and other precious metals and completed coin on hand at the Royal Mint are verified half-yearly by representatives of this Office and the Department of Finance. Other stores represent a considerable amount but from the information available

I am not in a position to establish the exact amount which I am inclined to think is considerably over $25,000,000, perhaps $50,000,000, and these stores are in depots all over the country, kept under all kinds of conditions, too often without proper methods of stockkeeping and control, inviting slackness of administration and resultant waste.

These stores represent money voted by Parliament and are subject to the same restrictions as the appropriations provided for their purchase,—that is they may not be diverted from the purpose for which they were obtained in the first instance.

With the view of ascertaining the conditions under which the stores were kept, an examination was made this year of most of the Canal Stores and all Militia, Naval and Air Stores west of Winnipeg and this examination together with information obtained from the several departments respecting values of stores on hand on March 31, 1924, has shown that the following conditions prevailed to a certain extent with regard to stores and stockkeeping through all the departments:—

(*a*) Stores kept in a very unsatisfactory way, storing or handling facilities being poor, store-houses inadequate;

(*b*) In some cases, where stock ledgers were kept, discrepancies representing large amounts were found between the stock accounts and the stocks actually on hand;

(*c*) Records not kept up to date or in some instances not kept at all;

(*d*) Stores issued without requisition or authority;

(*e*) Storekeepers incompetent to keep records properly;

(*f*) A system of stores accounting which was found satisfactory when adopted in large depots proved unsatisfactory when applied to smaller stores;

(*g*) Unsatisfactory control of local purchases;

(*h*) Lack of uniformity in methods of keeping stocks and records and in the forms in use at the different stores, also in pricing which is based upon one or other of the following bases:

Average Price
Oldest "
Last "
Arbitrary "

(*i*) Surplus or inactive stocks sometimes exist in certain stores in great quantities and values;

(*j*) Inventories of stores taken without indication of values or of proper classification of the stocks on hand.

Attention of the departments concerned was called to these matters at the time the examinations were made and I appreciate the general desire manifested on the part of the various departmental officials to co-operate in establishing greater efficiency in the control of Stores and uniformity of methods of stores accounting.

The above conditions clearly indicate that a systematic and continuous audit of stores made at the various points where they are kept, carried out under the direction of the Auditor General by an experienced staff of auditors familiar with and able to devise uniform and adequate methods, would, besides contributing to the elimination and prevention of the irregularities above mentioned,

bring about a new condition of affairs which would effect a considerable reduction in the funds employed in stocks and in the expenditure on store-keeping, and be conducive to economy by the elimination of waste, and the saving effected thereby would offset many times over the additional expenditure in salaries and expenses of such officials.

OPEN ACCOUNTS DUE THE DOMINION GOVERNMENT

A statement, prepared by the Department of Finance, is published each year in the Public Accounts of Canada, showing a number of Miscellaneous Current Accounts of the Dominion. These accounts which may be termed Open Accounts involve large amounts.

I am informed that all payments to or disbursements from these accounts were audited and verified by this office at the time at which they were made, in accordance with the requirements of the Consolidated Revenue and Audit Act.

No other examination of these accounts appears to have been effected in the past although, in my opinion, it is desirable that a more intensive examination should be made from time to time to ascertain their value and to report as to the conditions relating to each of the accounts.

TRUST FUNDS

The under-mentioned accounts appear in the Public Accounts and are designated as Trust Accounts. The funds composing these accounts have been received and deposited to the credit of the Receiver General to be applied to certain specified purposes. The payments from these accounts are made under special regulations which are in most cases approved by the Governor in Council. These accounts are subject, to a greater or less extent, to my supervision, and I have recently caused a cursory examination to be made of them and I find that they appear to be carefully administered. It is intended that a more complete examination of these accounts will be made in the near future.

In some departments, however, moneys are collected by officers, acting in their official capacity, which are to be devoted to certain specified purposes. In some instances such moneys are held in a Trust Account by the collecting officers and administered by them, in other instances the moneys are held by the Department concerned in a Trust Account and administered by that Department. In the majority of these cases the money so deposited and the disbursements made therefrom do not come under my audit.

I was made aware of the latter classes of Trust Funds by a report made by one of the Chief Examiners in this Office who recently made an official investigation. Though the amounts involved in many of these funds are small still I am of opinion that the receipts and disbursements should be subject to audit and with this end in view I have taken up the matter with the departments concerned.

I have called the attention of the Department of Immigration and Colonization to the inadequacy of the Guarantee Bond in the case of some of the Departmental agents in charge of Trust Funds and the correspondence which has taken place in reference thereto will be found on page H-76.

These trust accounts are as follows:—

TRUST FUNDS 1923-24

—	Cr. Balance March 31, 1923	Cr. Balance March 31, 1924
	$ cts.	$ cts.
Canadian Military Canteen Funds	1,879,736 09	1,896,622 02
Common School Fund	2,656,136 99	2,656,136 99
Contractors' Securities	931,723 82	970,865 78
Decayed Pilots Fund	80,305 77	83,622 98
Immigration Guarantee Fund	31,274 40	76,788 48
Indian Funds	11,516,212 72	11,931,367 74
Military Estates Fund No. 1	195,679 76	165,377 77
Military Estates Fund No. 2	28,226 67	25,915 36
Militia & Defence—		
Regimental Funds	97,620 43	107,498 17
Provident Fund—		
I.C.R. and P.E.I. Ry. Employees	442,854 01	332,986 82
School Lands—		
Alberta	175,344 58	197,180 52
Manitoba	66,414 57	26,544 45
Saskatchewan	555,471 91	390,346 42
Pilots' Pension Funds—		
Halifax	52,863 84	55,030 37
St. John	25,953 91	28,145 67
Sydney	12,646 39	14,778 23
Strathcona Trust Fund	500,000 00	500,000 00
Empress of Ireland Relief Fund	1,023 98	954 38
Pelagic Sealing Fund	521,041 77	.....
	19,770,531 61	19,460,162 15

The balances appearing in the books of the Department of National Defence at the credit of Military Estates Funds Nos. 1 and 2 on March 31, 1924, are $164,034.19 and $27,258.94 respectively, differing in each case by $1,343.58 from the balances shown above. This difference arose from three amounts totalling in all $1,343.58 being erroneously credited in the books of the Finance Department and of this Office to Fund No. 1 instead to Fund No. 2. The error, which has been detected only recently, is being adjusted forthwith.

I have also called the attention of the Finance Department to the disposition made of the moneys received by the Custodian of Enemy Debts and Property under the Treaty of Peace (Germany) Order, 1920. These moneys, the amount of which is very considerable, are held in the name of the Custodian and are not deposited to the credit of the Receiver General. I have pointed out that in my opinion moneys of this nature are Trust moneys as defined by the Consolidated Revenue and Audit Act and as such should be deposited to the credit of the account of the Receiver General of Canada.

DEFERRED PAYMENTS

I call attention to this mode of payment, in order that the House of Commons may know the full obligation which has to be assumed for the properties so purchased. The specific provision in the Supply Bill is for one year only and in the case of the Caswell building at Saskatoon no specific provision was made, the six monthly payments having been charged to Vote 151 for public buildings generally.

—	Purchase price with interest	Paid to March 31, 1924	Still due March 31, 1924
	$ cts.	$ cts.	$ cts.
Grant Garage, Montreal—			
Purchased from the Grant Garage Ltd., for Ordnance Stores (P.C. 1318, April 16, 1921) for $140,000 payable in seven yearly instalments with interest at 6 p.c. on unpaid balances	165,200 00	73,200 00	92,000 00
Additional interest paid on overdue payments (not included in original price)	.....	171 15	.....
Lavut Building, Montreal—			
Purchased from M. Lavut, for postal station G (P.C. 1727, Aug. 21, 1922) for $62,500 and $25,000 mortgage payable in eight annual instalments with interest at 7 p.c. on unpaid balances payable half yearly	105,190 39	24,054 50	81,135 89
Daly Building, Ottawa—			
Purchased from the H. J. Daly Co., Ltd., for Departmental Office building (P.C. 3130, Aug. 31, 1921 and P.C. 3517, Sept. 21, 1921) for $1,000,000 in ten yearly instalments with interest at 6 p.c. on unpaid balances	1,270,000 00	402,000 00	868,000 00
Ottawa Wine Vault Building, Ottawa—			
Purchased from the Ottawa Wine Vault Co., for Public Works workshops (P.C. 1575, Aug. 14, 1923) for $116,000 payable in ten annual instalments with interest at 5½ p.c. on unpaid balances	140,750 00	26,000 00	114,750 00
Caswell Building, Saskatoon—			
Purchased from A. W. Caswell for use as an Armoury (P. C. 1144, June 2 6, 1923 and P.C. 4, Jan. 5, 1924) for $21,499.80 (principal and interest) payable in monthly instalments of $255.95 during a period of seven years	21,499 80	1,535 70	19,964 10
	$ 1,702,640 19	$ 526,790 20	$ 1,175,849 99

SUPERANNUATION ACTS AND PUBLIC SERVICE RETIREMENT ACT

Included in recent legislation which entails considerable additional work for this Office is the Public Service Retirement Act 1920, and the Superannuation Act 1924. As this is comparatively new legislation many questions have arisen as to the interpretation of various Sections and also as to procedure and regulations applicable thereto. This involved correspondence not only with the Departments concerned but also with the Civil Service Commission, Justice Department and the Treasury Board. Some of this correspondence is shown in part "d" of this report and is indicative of some of the problems connected therewith.

Since the introduction of the Public Service Retirement Act in 1920 about 2,300 persons have been retired thereunder and in each and every case the recommendations of the Department and the Civil Service Commission were submitted to this Office for verification before being dealt with by the Treasury Board who required the certificate of this Office in regard to the employee's eligibility and the amount to which he was entitled under that Act.

Under "Treasury Board Correspondence" part "d", is published some of the correspondence relating to the retirement of persons under the Public Service Retirement Act which expired on November 1st last. This correspondence deals with those retirements which, although authorized by the Civil

Service Commission and the Governor in Council, were in my opinion, ultra vires. Objections were taken in some cases as it was not considered that it was contemplated that the Act should be interpreted so freely that persons could be absent without pay for such long periods and yet be considered as being still in the Service and allowed to include the period of absence in their length of service thus increasing their retiring allowance. In some cases allowances that were authorized have not been paid for reasons as stated. In others payment was made but the objections to the payments are shown in my letters.

The Superannuation Act 1924 makes it obligatory that the service record of every employee who elects to come under it shall be established in detail year by year. In a large proportion of cases the only information available is the records of this Office but, for some employees, there appears to be no record anywhere of portions of their service. As more than 6,000 employees have at this date elected to come under this Act, and as their varying salaries for each year, extending back 35 or 40 years in many cases, have to be checked, the additional work entailed is very considerable. The inclusion of the widow and children of an employee as beneficiaries under this Act makes it necessary that considerable care be given to the preparation of the regulations required for the administration of the Act.

From a study of the Superannuation Act 1924 it has been found that certain classes of employees are legally entitled to include in their length of service periods of absence during which no salary was paid nor any contributions made to the Superannuation Fund. In other cases previous temporary service may be counted in full without payment of any abatements on the salary received during such period. It seems to me as a matter of equity to both parties to the contract, that if the employee is allowed to include periods of absence as service that he should pay the regular abatements on the salary authorized for such periods. In other words no service should be counted for an employee unless the employee pays to the Government the abatements on the salary authorized for that period.

In my letters to the Treasury Board, published in Volume 1, page d-10, I called attention to the re-employment in the Public Service of persons retired under the Public Service Retirement Act. In some cases the persons retired were continued in the Service and although paid retiring allowances were also paid either the full salaries of their former positions or part of their former salaries.

Although there is nothing in the Civil Service, Public Service Retirement or Superannuation Acts which prevents the re-employment of such persons and paying them the full salaries of their former positions in addition to their retiring allowances yet it seems to me to be obvious that it was never intended in introducing legislation for the retirement of public officials that they might subsequently be re-employed with greater remuneration and with a consequent increase of public expenditure.

If the circumstances justify the re-employment of such persons it is considered that there should be some regulation prescribing what remuneration should be paid them while so re-employed.

AUDIT OF IMPERIAL PENSIONS PAID IN CANADA OR IN THE UNITED STATES

At the request of the Imperial Ministry of Pensions and with the consent of the Minister of Finance I have undertaken the audit of Imperial Pensions payable to pensioners resident in Canada or the United States.

During my recent visit to London I called at the Ministry of Pensions for the purpose of coming to an understanding as to the extent and scope of the audit which would be required by the Ministry and the Comptroller and Auditor General and also as to the cost of this audit to be paid from Imperial Funds.

I had also an opportunity of discussing this matter and other questions relating to the audit of public expenditure in the Department of the Comptroller and Auditor General and I gladly take this opportunity to place on record my acknowledgment and appreciation of the many courtesies extended to me by the officers of the Imperial Service to whom I applied for information or with whom I had conversations on the system of public accounting and auditing under the British system.

AUDIT OFFICE

PERSONNEL OF STAFF

The staff of the Auditor General now comprises in all 201 employees as against 207 in January 1924. Of these only 69 are men, who can be assigned to make outside examinations in the offices of the various departments and their outside branches. Of this number over 50 had no previous experience in accounting or bookkeeping before entering the Department. A small number of the staff are University graduates or undergraduates and most of these with a few others I find to be highly qualified. These may be considered as my main support and they form the nucleus of my executive organization for carrying out the most essential work of this Office. Some of them, however, are near the age limit and may have to be superannuated before many years.

One consequence of the inadequacy of the staff has been the inability to cover in a thorough manner the examination of accounts. This is more fully dealt with in a subsequent chapter. A number of changes in the Department have already been effected with the view of developing more co-operation and co-ordination in the work and also more uniformity in the methods of auditing and of reporting to the House of Commons. Among other things it was found desirable in order to create elasticity in the handling and distribution of the work of this Office and also to cause the assimilation of knowledge of work other than that which the individual clerk had been in the habit of doing, to transfer clerks from one set of duties to another. This practice after a time will become quite a factor with regard to efficiency and economy in the administration of the Department.

The estimates for 1925-26 are based upon the present personnel of the Department with a few additional positions in the upper grades to be filled by trained accountants. Through rearrangements, the staff of temporary employees in the lower grades will be notably reduced in the course of the next few months and the saving effected will compensate in part for increased salaries for the higher grades. It is desirable, however, that latitude be given the Auditor General in the disposal and re-classification of his present staff especially until such time as its re-organization is completed.

If a sufficient number of qualified men is available, many changes are contemplated which will have the effect of bringing closer together the Audit Office and the spending departments, and also of eliminating largely the duplication of vouchers and documents pertaining to audit of expenditure totalling at present many thousands per year, and reducing the work involved in the exchange of correspondence with the various departments.

An effective re-organization of the Audit Department would therefore have a beneficial effect on the spending departments and the numerous and varied activities under their control. This is only possible if this Department is enabled to build up a properly qualified personnel, trained in modern scientific methods

and of wide and varied experience. In a word, what the Audit Department needs in a most pressing way is to increase the number of higher grade professional accountants and auditors, to form the foundation of a newly reconstructed and modernized staff. For some years to come, the salaries paid may be larger by a few thousand dollars, but in other ways this will be more than compensated, even during the first year, and the benefit will be immeasurable for the future.

Even if done under the most favourable conditions as to time, number of men to choose from and range of salaries to be paid, it is a difficult task to get together a sufficient number of these desirable men. In this connection, from recent evidences, I may be justified in hoping that more effective co-operation will be given to me to attain this end. In the selection of such a staff the personal characteristics and the nature and extent of their previous experience are essential considerations and must be taken into account.

The following extract of a report dated April 24, 1924, prepared at my request upon the general working conditions in this Department at that date, signed by the Chief Examiners, eight in all, under whose direction 95 per cent of the staff of this Department is working, gives a thorough and unbiased idea of the conditions existing in this Office and the deplorable consequences resulting therefrom:—

> "The present system of appointments to the staff of this Office has proved to be far from satisfactory. The nature of the work of this Office calls for qualifications of a very special nature, and the staff should be, so to speak, 'hand-picked.' Assignments to this Office are made from those whose names stand at the head of the lists of those available for appointments, without due consideration as to special qualifications required. The result has been that, while we occasionally get a suitable clerk, the majority prove to be not at all suitable for audit work", and, "as it is at present, comparatively few of the recent appointments to this Office give any evidence of being able to qualify for the higher positions as the older men make way for them."

LEAVES OF ABSENCE AND ATTENDANCE

The number of days of sick and special leave with pay, in my department during the first three months of 1924, totalled 702.5 days, or an average of 3.36 days for each employee. This number was reduced in the last three months of the year to 305.5 days, or an average of 1.49 days for each employee, due to the application of new rules and methods of control put into effect about the first of April 1924. To further show the progress accomplished, I have had compiled the following comparative figures for the corresponding nine last calendar months of the following years:—

	1923.	1924.
Total salaries paid April to December	$219,926.18	$219,286.73
No. of employees	206	207
Total leaves of absence with pay (excepting annual leave)	1,767.5 days	999 days
No. of days of leaves of absence per employee	8.58 days	4.83 days

The great reduction in the number of days of leave of absence represents a monthly average decrease, for 1924, of 85.4 days and a consequent saving or increased output by the staff representing a total of $3,650.38 for the nine months period of 1924.

The Civil Service Act and the Regulations of the Civil Service Commission, as approved by the Governor in Council, fix the hours for the attendance of all the employees. The only efficient means of ensuring that the hours so established are being observed is by having all the employees register their attendance.

Under the Act no exception is made in the matter of registering attendance for any employee and there are several reasons why no exception should be made. That register serves two purposes, namely, the establishment of a record of lates and also one of absences and leave which is required to be reported to the Auditor General under Section 70 of the Civil Service Regulations. If it is found necessary and advisable to secure the attendance of employees at other than the prescribed hours these employees can be so exempted but they should nevertheless register their attendance in the same way as those arriving at the regular hours. According to the reports submitted to this Office as required by Section 70 of the Regulations it is found that many clerks throughout the Departments, in some branches a large proportion of the staff, are exempted from signing, and as a result there is no means of determining whether the clerks have exceeded the leave to which they are entitled.

By applying judicious regulations as to arrival and departure, the number of working hours of the staff in the Audit Office was increased by at least 2,000 hours a month, since April 1924.

HOUSING OF STAFF

I found my staff scattered in three different buildings and in six stories of these buildings. By re-arrangement, redistribution of space and a more logical co-ordination of the work and of the staff, I was able to release a whole storey occupied by one Branch of this Office, in the Royal Bank Building, on Sparks street. I also released rooms on the third storey of the East Block, besides improving the working conditions of most of the Branches and having a more comprehensive and compact organization, the staffs being placed under the direct supervision of the Chief Examiners, thereby greatly increasing the volume of work performed in most of the divisions besides effecting an annual saving of $4,320.48.

	Present Conditions.	Conditions as at Jan., 1924.
No. of rooms occupied by staff, exclusive of storage	35	54
No. of superficial feet	22,811	28,445
Rental value	$21,647.88	$25,968.36

These arrangements are a great improvement over the conditions existing at the time of my arrival but they are still inadequate as the employees of one of the divisions are still working under the old conditions, being housed in small rooms, in groups of two or three without proper supervision and the quarters allocated to the Auditor General's division being insufficient to accommodate the increased number of Chief Supervising Officers, and their assistants, who must be directly under the Auditor General's orders, according to the new plans of organization of the Department that are being inaugurated. This condition of things greatly hampers the progress of the reorganization of the Department of the Auditor General and means should soon be taken to obviate these disadvantages in the housing of the staff.

Parliament has already been apprised of the inadequateness of the housing conditions prevailing throughout the departments and I do not intend making any extensive remarks in this report with reference to this matter except to further indicate the resulting losses by inefficiency and the greatly increased cost of the service, due to the widely scattered offices in which are housed the staffs of most of the departments. No efficient, economical and practical reorganization of the Service can be effected in a wholly satisfactory way until this great handicap is removed.

In providing for the proper housing of the staffs consideration should be given to the housing and storing of the vast quantity of valuable fiscal records,

which are now scattered under very poor conditions in many non-fireproof buildings. The destruction of some of these records would be little short of a calamity and might result in unjustified claims representing considerably more than the cost of a central fireproof building designed specially for the purpose, in which the records could be kept under ideal conditions as to classification, safety and facility of access.

INOPERATIVE SECTIONS OF CONSOLIDATED REVENUE AND AUDIT ACT

On reading over the provisions of the Consolidated Revenue and Audit Act and comparing them with the practice as observed in this office I have found that in some instances the directions of the Statute are not observed in the form prescribed.

I feel I should call the attention of the House of Commons to the sections of the Act which, so far as the practice governing the audit of public expenditure is concerned, may be regarded as practically inoperative.

Sections 35 and 37 direct that the gross revenue, from whatever source derived, received by all officers charged with the receipt of public moneys shall be paid to the account of the Minister of Finance and Receiver General at such bank or banks as he determines. This mandatory order has not been applied to the Post Office Department for the reason that, under a long-standing custom, that department has been permitted to retain from its revenue collections sufficient in amount to meet the salaries and allowances of a certain class of postmasters whose remuneration is not provided for in the Supply Bill. I am of opinion that if this practice is to be continued it should be legalized by statute.

The Governor in Council is empowered by statute to authorize refunds of revenue and drawbacks of customs collections under certain conditions. The refunds and drawbacks so authorized are paid from revenue but there is no explicit statutory authority for doing so. The fact that the amounts to be refunded have previously gone to the credit of revenue seems to be the justification for this practice.

Section 41 directs that the Auditor General shall see that no cheque issues for the payment of any public money for which there is no direct parliamentary appropriation or in excess of any portion of such appropriation the expenditure of which has been authorized by the Governor in Council.

This statutory provision though seemingly of general application cannot apply to cheques issued under departmental letters of credit. These letters of credit are issued by the Finance Department on the application of the Auditor General in favour of the deputy heads, officers, clerks or other persons connected with the several departments or services charged with expenditure of the moneys granted by Parliament to defray expenses of any specified public service. I have no direct control over the issue of cheques under these letters of credit. They come to my notice for the first time when I receive from the departments the monthly statements of the cheques issued during the previous month accompanied by applications to repay the bank upon which they have been drawn the total amount of the cheques so issued. The departments concerned must assume full responsibility for the issue of these cheques and for the expenditure in connection therewith. Should any irregularity be detected in the subsequent examination and audit of the vouchers transmitted to me in support of this expenditure the department's attention is called to such irregularity and if my objection is not answered satisfactorily the Statute directs (section 60) that I shall refer the matter to the Treasury Board.

Of course as required further by the Statute *Section 61* any objection I may make to expenditure is brought to the notice of the House of Commons in my annual report.

In the case of applications made direct to me for the issue of cheques in payment of services rendered or material supplied I am in a position to refuse to certify to the issue of any such cheques until I am satisfied that the claim is justly due, that it has been properly incurred and that there is parliamentary provision for the expenditure in question.

The practice governing payments under letters of credit as they are now made has been in effect since the Consolidated Revenue and Audit Act came into force and so far as I can see at present it would not be in the public interest to change this procedure. Audit by this Department before payment as a general practice would be a cause of considerable delay in making payments and would, I think, tend to relieve the departments of the full and undivided responsibility they should assume for all payments coming under their administration.

Section 48 provides that the Minister of Finance shall cause an account to be prepared and transmitted to the Auditor General on or before the thirtieth day of June in every year showing the issues made from the Consolidated Revenue Fund in the fiscal year ended on the thirty-first day of March preceding for services directly under his control.

It has not been the practice to transmit such an account in the form evidently intended by this section, but the information for which provision is made therein has been obtained from the appropriation accounts transmitted to this office by the various spending departments.

The issues from the Consolidated Revenue Fund as shown in these appropriation accounts are examined and audited and the result reported to the House of Commons in the manner required by subsection 2 of this section.

It is, however, the intention to request the various departments to comply more fully with this provision of the Statute as it affords a more satisfactory control, and to devise a standardized form applicable to the various departments, with instructions as to how it is to be used.

Section 50. By an Act passed during the Session of Parliament of 1922 (George V, Chapter 15) the Consolidated Revenue and Audit Act was amended so as practically to repeal Section 50 of the original Act. Under this section provision was made directing that all balances of appropriations remaining unexpended on March 31 of any fiscal year might be made available by Order in Council for a further period not exceeding three months for the payment of claims which had been incurred and were due prior to the close of the fiscal year.

Under the amendment now in force it is provided that the balances of appropriations on the last day of the fiscal year shall lapse and be written off as shall also the balances of credits against which no cheques have been drawn.

It was found impracticable to put this amendment into effect in respect of the appropriations of the fiscal years 1922-23 and 1923-24 for the reason that so doing would result in great inconvenience to the spending departments in meeting their obligations to the public. The Post Office Department for instance would have been obliged to carry expenditure amounting approximately to $2,438,500, incurred and due on the last day of the year to appropriations in the succeeding year. Other departments would be affected similarly but not to the same extent.

It is obvious that claims coming due during the latter part of the year cannot be dealt with by the departments concerned in time to charge the amount of such claims to the appropriations of the fiscal year to which they properly belong if the appropriations to which they are to be charged should lapse and be written off on the last day of the fiscal year.

It was, it seems to me, to provide for claims of this nature that the authority was given the Governor in Council in the first instance to extend the date of closing the appropriations to a period of not more than three months after the close of the fiscal year.

The main reason for the amendment to the Act seems to have been to facilitate the completion of the Auditor General's Report. Experience has shown that the amendment has not contributed to this end; and I am of opinion that the amendment insofar as it provides for the closing of the appropriation accounts should be repealed and the provision in that respect in the original Act restored.

Sections 66 and 67 under which the Auditor General is directed to sign and pass certain accounts transmitted to him for audit have not been complied with in the form prescribed.

The accounts mentioned therein are examined and audited but it has not been the practice to send any formal certificate to the accountant; his attention is called to any unauthorized charges or any errors in calculations or the absence of the necessary certificate respecting prices paid or other irregularities that may be detected and if satisfactory explanations are not received the objections thus communicated to the department are brought to the notice of the House of Commons in the correspondence published in the annual report.

CONTROL OF EXPENDITURE

The Consolidated Revenue and Audit Act is modelled upon the English Exchequer and Audit Departments Act. The Auditor General's Department is operating under the former Act. Its examination of expenditure from appropriations, its control of revenue and its method of reporting are also somewhat on the same basis as that of the English Comptroller and Auditor General's Department. The latter, however, has changed its methods in later years and instead of examining vouchers of expenditure in its own office they are examined in the offices of the departments where rooms are assigned to its staff of examiners, with the exception of a few small departments which are still examined in the Audit Office. This is notably different and more practical, as the English law provides that a pre-audit of all expenditure be effected by an officer specially appointed by the Treasury called "Accounting Officer" in each of the spending departments, who is responsible to Parliament, to the Treasury Board and to the Ministerial Head of his Department, who supervises all the expenditure and who is under the obligation of reporting through his Minister to the Treasury Board any irregularities that may occur. He has nothing whatever to do with the accounting and the executive activities of the Department. In this way, the Auditor General is relieved from making a thorough audit of all details in all instances. His audit of the accounts resolves itself into making a sufficient test to satisfy himself that the will of Parliament is carried into effect as to the amount voted in the appropriation accounts, although, occasionally, a more thorough audit may be made, if required. No books are kept in his Department, except the necessary records for its administration; the nature of the work of the Audit Office is purely of a controlling and judicial character.

In Canada this principle has not been applied as Election accounts are kept by officials of the Auditor General's Department. Contrary to the English practice above referred to which provides for an independent and an impartial pre-audit by an officer appointed by and responsible to the Treasury Board, Section 55 of the Consolidated Revenue and Audit Act provides that the deputy heads and other officials of departments are to supervise the expenditure of Public moneys and to respectively audit the details of the accounts of their own departments for the correctness of which they are responsible.

The application of this Section may have given satisfactory results at the time of its adoption by Parliament but it now seems advisable that a change be made in the mode of audit on somewhat similar lines to that of the English practice.

FORM OF ANNUAL REPORT

The general practice followed in the past in publishing the expenditure has been to show in detail the amount paid each person or firm for work done, or material supplied, with little reference to the particular service for which the labour was performed or the material purchased. A suggestion was made, on different occasions, to curtail these details but no action in this respect was taken by the Public Accounts Committee or by the House of Commons and, in consequence, the publication of details has remained unchanged.

More useful and practical information would be given by a judicious classification of expenditure under appropriate headings, showing the particular purposes to which it was applied. To give the desired information in this form might necessitate the elimination of the names of persons and firms to whom payments were made except in the case of regular employees or large payments to contractors. It seems to me it would be more useful to report how much was spent on the different projects to which the appropriations were applicable than to make known the amount paid to each of the many persons and firms to whom payments were made, provided explanations of the causes of the variations between the Expenditure and the Grants, and the increase or decrease in Revenue are given in the Annual Report and that statements are made in connection not only with each of the services but also each of its activities. This would greatly facilitate the comprehension of the accounts rendered and would be more in accord with the recognized form of reporting accounts.

In order to make the classification I have in view, I would need from the spending departments more definite information in respect of expenditure than is now given on the vouchers and statements sent me; but I do not anticipate any difficulty in this respect.

The present report has been prepared on the general lines of the previous reports as, at the date of my appointment, it was too late to make any radical changes and as I was also informed that it was not desirable this year to make any drastic changes. It was however possible, by rearranging details, to make a reduction of about one-third in the size of the report, about 1,000 pages, without making material reduction in the information contained therein and a consequent saving in the cost of the printing of over $6,000.

I may further say that, to my knowledge, the Auditor of no Government publishes the Expenditure in such minute detail as is given in this Report and although it may have been a possible and acceptable practice in the past, it seems to me to have outgrown its usefulness and to have become less practicable every day on account of the great increase in Expenditure and the consequent increase in the number of persons having dealings with the Government. If it is considered a safeguard that such details be published, other means should be devised as a substitute to this, which would be equally effective.

The compilation of these details occupies probably about 25 per cent of the time of the personnel of my staff as it means that an individual account has to be kept practically for every person or establishment receiving any sum of money from the Government. Strictly speaking this is not auditing, it is accounting and this work, which has to be very carefully done, is performed to a certain extent to the detriment of the attention that should be given to other more important work. Although I understand there has been no direction given to this Department by the House of Commons as to the form under which the Auditor General's Report is to be presented, the present form appears to have become generally acceptable, and until the House of Commons expresses its disapproval I feel I may not make any more considerable changes.

The most noticeable modification in the form of this Report from that of previous years is, that in Volume 1 is found the complete matter of the whole Report with statements and summaries of Revenue and Expenditure, the itemized details of which are given in Volumes 2 and 3 of the Report.

It will be found that, included in the statements as shown in Volume 1, are comparative statements and statements of Revenue, Expenditure and Grants, also presented in a different form which, I hope, will find favour with all those who have to refer to the Report.

GENERAL REMARKS

During 1924, officials of this office made a limited number of inspections, though considerably more than in former years, of outside branches, to examine into the system of account keeping with the result that, in practically all instances, the Audit Office was given the occasion of making recommendations with the view of improving the systems and devising safeguards against irregularities and the Departments concerned appear to appreciate the advantage of such an audit.

Until now, the work of the Audit Office may have been considered satisfactory insofar as the control of expenditure based upon the appropriations voted by Parliament is concerned. But even then as practically the same methods of auditing and reporting applied in 1878 are still in effect to-day, they are outgrown by the great development of the country and the consequent increase in Government expenditure which amounted, for the fiscal year ended the 31st March, 1924, to $387,614,646.01 against $30,779,938.52 in 1879 and the considerable increase in variety as to the nature, distribution and classification of these expenditures.

No systematic examination was ever made of:—

1. Revenue since December, 1889, the date at which the Audit Office was requested by the Treasury Board to examine the Revenue, which amounted in 1879 to $27,020,524.90 as against the total amount for the last fiscal year of $406,903,189.16.
2. Stores of the various Departments throughout the Dominion which are dealt with more fully in a previous chapter.
3. Public Accounts and Securities in the Finance Department, an examination of which the Audit Office was requested to make by the Treasury Board on July 6, 1881.
4. Accounts of bodies aided by loans, advances, or subsidies from the Federal Government.
5. Operations of distinct activities under the control of departments, such as Experimental Farms, certain public works, etc.
6. Trust Funds of whatever kind or category held on deposit by any of the departments.
7. Open Accounts and Arrears Due kept by Departments.

Another matter in this connection to which I desire to call attention is the provision under Section 31 of the Audit Act empowering the Auditor General, subject to the approval of the Treasury Board, to prescribe regulations and forms for the guidance of principal accountants and sub-accountants in making up and rendering their periodical accounts for examination. Very little has been done with regard to the framing of these regulations and forms, although this is essential, and it can be effected only gradually and after this office is in a position to enquire fully into the system of accounting followed in the various departments.

The above observations as to the work of the Audit Office are not intended to be limited to those mentioned, as enquiries are still in progress. Among the other matters under consideration are the following:—

(*a*) Audit of transportation expenditure;

(*b*) Examination of all contracts;

(*c*) Control of amounts due to Dominion Government.

The causes of weaknesses in the Audit Office may be summarized as follows:—

(*a*) Constitutional—The Consolidated Revenue and Audit Act in existence since 1878 has not been modified to suit the evolution in conditions which has taken place since then.

(*b*) Operative—As aforementioned, the insufficiency of trained men and the consequent inadequacy of methods of audit.

In conclusion, though I am not in a position, under present conditions, to make a thorough examination of the system of accounting in the various departments, still I am convinced that the conditions in the Government services would benefit considerably by the application, more generally, of modern methods of accounting.

Standardized methods have the effect, when strictly applied, of creating a greater degree of uniformity, co-ordination and co-operation with correspondingly more complete control of existing and prospective revenue and of expenditure and also of providing a better grasp of the general situation with regard to operations and affairs through reports showing more clearly and completely the various phases of the National Finances.

By reason of its unique position in the Service in having to scrutinize the accounts of the departments and their numerous activities which constitute the greatest and most varied undertaking in Canada, the Auditor General's Office appears to be the logical medium to apply such a plan, but, to do so, it should be equipped to cope with all matters of control, investigation and systematization.

The sooner attention is given this matter the better, as the system of accounting and auditing called for by the great development of the Dominion should be the last word in efficiency and this it seems to me would result in economy and subsequent reduction in the present burden of the taxpayers of this Country. It may call for the removal of obstacles to progress in this direction, either of antiquated methods or of too restrictive or inadequate laws which should be repealed or amended; otherwise even the best directed efforts will accomplish little or nothing.

In appreciating the duties of the Auditor General it must be borne in mind that under the provisions of the present laws he has no power to perform any act of administration or to initiate economy, except in his own Office and even in that he is restricted by rules and regulations which he may not consider conducive to the most effective ways of conducting the affairs of his Office in the best interests of the Country.

In this connection I also desire to recall that the Auditor General's duties are limited by Statute to the examination of appropriation accounts "Grants and Expenditure." Besides this and apart from his duty to examine and cancel, together with the Deputy Minister of Finance, Dominion securities, bonds, interest coupons and Dominion notes which have been redeemed before being finally destroyed, he has no power to act unless he is called upon to do so by the Minister of Finance under Section 63 of the Consolidated Revenue and Audit Act. Under this Section the Treasury Board in 1881, at the instance of the then Minister of Finance, passed a Minute directing the Auditor General to audit the note issue, the accounts of the several Receivers General and the

stock in the vault. Quite recently this Minute has been repealed so that at present I may not make a test audit of the notes and specie held in vaults under Government control.

Respecting the repeal of this Minute I desire to point out that in 1921 the Section of the Exchequer and Audit Departments Act (England) under which the Treasury was empowered to direct the Comptroller and Auditor General to audit certain expenditures other than appropriation accounts, has been repealed and new Sections substituted making it the statutory duty of the Auditor General to audit all such accounts.

It is now the statutory duty of the Comptroller and Auditor General of England to audit all receipts of revenue, stock or store accounts, the receipt, expenditure, sale transfer or delivery of any securities, stamps, provisions or stores, the property of His Majesty, etc., etc., and to report to the House of Commons the result of any such examination or audit.

In the Consolidated Revenue and Audit Act, which became law in 1878, the salary to be paid the Auditor General was fixed by Statute and made a charge on the Consolidated Fund. The object in so fixing and providing for his salary was to make the Auditor General independent of all Government interference in the performance of his duties as the servant of the House of Commons. This was the view taken by Sir Richard Cartwright, Sir John Macdonald and Mr. Blake.

This view was emphasized seventeen years later by Sir Richard Cartwright, in the House of Commons, in 1895, when he said:—

> "It is perfectly clear that when Parliament created the office of Auditor General and gave to the occupant of the office a tenure similar to that of Judges, it intended him to be in a particular sense an officer of Parliament and independent of the Government of the day."

The position of the Comptroller and Auditor General of England is quite clear in this respect. "His salary moreover is a charge on the Consolidated Fund and is thus not dependent on an annual Grant. His position is, in fact, as nearly as possible analogous to that of one of His Majesty's Judges and his Office is intended to bear somewhat of a judicial character." (Durell, "Parliamentary Grants," p. 157).

The statutory salary of the Auditor General at present is only $5,000 so that two thirds of the amount authorized by the Governor in Council is subject to annual Grant. This condition is not in accordance with the original precautions taken by Parliament to preserve the independence of the Auditor General.

I wish to express my appreciation of the valuable assistance rendered me by the Assistant Auditor General, Mr. Wm. Kearns, who with the other officials of this Office have shown their readiness to collaborate by their loyal services in the performance of the important and varied duties of the Auditor General's Office and in my efforts to establish a higher degree of efficiency in the Audit Office.

GEO. GONTHIER, L.I.A., C.A.
Auditor General.

OTTAWA,
February 9, 1925.

NOTE

The following translation of the Auditor General's report was made by the Official Translators of the House of Commons.

RAPPORT ANNUEL DE L'AUDITEUR GÉNÉRAL

en vertu de

la Loi du Revenu consolidé et de l'Audition

INTRODUCTION

J'ai l'honneur de présenter le rapport de l'Auditeur général pour l'année financière terminée le 31 mars 1924, comme l'ordonne la Loi du Revenu consolidé et de l'Audition. C'est le quarante-sixième rapport annuel soumis à la Chambre des Communes depuis l'établissement de ce bureau sur sa base actuelle.

Vu que dix mois de l'année financière (1923-24) étaient écoulés à la date de ma nomination au poste d'Auditeur général, la plus grande partie des dépenses de l'année ont été vérifiées par l'Auditeur général adjoint.

Cependant, j'ai fait une revue générale des dépenses approuvées et je me suis renseigné sur le mode de vérification suivi à cette fin, et j'en suis venu à la conclusion que je puis certifier les comptes d'appropriation de la manière prescrite par la loi du Revenu consolidé et de l'Audition.

FONDS CONSOLIDÉ

Le revenu net déposé au crédit du Receveur général au cours de l'année financière s'élève à $406,903,189.16, et comprend des revenus spéciaux au montant de $10,065,506.94.

Les bills de subsides votés pour l'année financière que nous passons en revue autorisent la dépense d'une somme de $288,536,339.62, y compris un montant de $382,660 que l'on a dépensé en 1923-24 en vertu de mandats du Gouverneur général et au sujet duquel on a fait rapport à la Chambre des Communes le 28 février 1924. On a compris ce montant dans le bill des subsides de 1924-25. Les dépenses réellement encourues en vertu de ces crédits se chiffrent à $208,068,261.78. En plus de ce montant on a payé $179,546,384.23 sous l'empire de lois spéciales, ce qui porte le total des dépenses de l'année financière 1924 au chiffre brut de $387,614,646.01.

On trouvera sous les divers sous-titres de ce rapport des relevés, comparatifs ou autres, donnant les recettes et les dépenses séparées par service et par département.

Les comptes d'appropriation transmis pour vérification conformément à l'article 51 de la loi de l'Audition par les divers départements sont aussi inclus dans ce volume et certifiés suivant la formule prescrite.

Nous avons inséré dans des notes au pied des pages l'explication fournie par les divers départements au sujet des dépassements de crédits. Nous n'avons pas reçu en temps pour insertion dans ce rapport l'explication des soldes non employés sur les crédits votés.

Je constate qu'il n'est pas donné d'explication à ce sujet dans les quelques derniers rapports.

Il me semble que la Chambre devrait être renseignée sur les faits relatifs à ces soldes, et j'ai demandé aux divers services de me fournir des renseignements à ce sujet.

La correspondance relative aux objections et remarques que j'ai cru nécessaire de faire aux départements intéressés, concernant les dépenses faites par lettres de crédit, a été insérée, avec les explications de chaque département, après le relevé des détails dans les sous-titres respectifs de chaque département dans les volumes 2 et 3.

Les relevés ci-dessus mentionnés des revenus et des dépenses dotées de crédits sont résumés et comparés à ceux de 1922-23 dans le tableau suivant:

—	1923–24	1922–23	Diminution	Augmentation
	$ c.	$ c.	$ c.	$ c.
REVENUS:—				
En général	384,921,203 11	378,149,597 09	.....	6,771,606 02
Intérêt sur placements	11,916,479 11	16,465,302 91	4,548,823 80	
Recettes, guerre et démobilisation	320,349 38	2,319,863 76	1,999,514 38	
Recettes diverses (annexe 38, 1924, et annexe 39, 1923, des comptes publics)	9,745,157 56	8,479,310 30	.....	1,265,847 26
Total des revenus	406,903,189 16	405,414,074 06	6,548,338 18	8,037,453 28
CRÉDITS VOTÉS:—				
Comptes du fonds consolidé:—				
Fonds ordinaire:—				
Bills des subsides	269,730,366 99	315,216,290 21	45,485,923 22	
Crédits statutaires	179,529,988 33	179,380,569 50	.....	149,418 83
	449,260,355 32	494,596,859 71	45,485,923 22	149,418 83
Compte du capital:—				
Bills des subsides	18,805,972 63	19,116,305 00	310,332 37	
Crédits statutaires	16,395 90	536,286 85	519,890 95	
	18,822,368 53	19,652,591 85	830,223 32	
Total pour le fonds consolidé: crédits	468,082,723 85	514,249,451 56	46,316,146 54	149,418 83
DÉPENSES DOTÉES DE CRÉDITS:—				
Fonds consolidé:—				
Ordinaire:—				
Bills des subsides	196,321,669 55	264,949,689 45	68,628,019 90	
Statutaires	179,529,988 33	179,380,569 50	.....	149,418 83
	375,851,657 88	444,330,258 95	68,628,019 90	149,418 83
Capital:—				
Bills des subsides	11,746,592 23	15,776,132 10	4,029,539 87	
Statutaires	16,395 90	536,286 85	519,890 95	
	11,762,988 13	16,312,418 95	4,549,430 82	
Total pour le fonds consolidé: dépenses	387,614,646 01	460,642,677 90	73,177,450 72	149,418 83

Le surplus des recettes sur les déboursés au cours de 1923-24 est le suivant:

Total des recettes	$ 406,903,189 16
Total des déboursés	387,614,646 01
Excédent des recettes sur les déboursés	$ 19,288,543 15

On trouvera à la page 4 des comptes publics le relevé des revenus et dépenses ordinaires au compte du Revenu consolidé, tel qu'établi par le ministère des Finances.

Le total des dépenses faites au compte du Revenu consolidé se chiffre à $387,614,646.01, comme l'indique l'état susmentionné, et comprend la somme de $136,237,871.69 pour intérêt sur la dette publique et les item suivants de dépenses occasionnées par la guerre, avec chiffres comparatifs pour 1922-23:

—	1923–24	1922–23
	$ c.	$ c.
Règlement de réclamations de guerre	766,432 17	6,609,678 29
Monuments des champs de bataille (porté au crédit voté pour le règlement des réclamations de guerre de 1922–23, mais voté spécialement en 1923–24)	108,773 18	174,945 23
Fonds patriotique canadien	210,000 00	690,000 00
Commission impériale des cimetières de guerre	371,784 78	378,441 65
Pensions—		
(a) Pensions de la guerre européenne	32,344,941 32	32,025,194 79
(b) Traitements et dépenses imprévues de la Commission de pension	78,523 44	73,258 70
Rétablissement des Soldats dans la vie civile	9,970,992 68	12,974,858 49
Etablissement des Soldats sur des terres	1,532,978 25	1,726,413 39
	45,384,425 82	54,652,790 54

VÉRIFICATION DES REVENUS

Le grand sommaire des revenus de chaque service, pour l'année financière terminée le 31 mars 1924 et les états comparatifs des revenus de chaque ministère pour les années financières 1913-14, 1919-20 et 1923-24, aux pages b—4 et b—6 du Vol. I, ont été établis de façon à donner une idée plus complète des différentes sources actuelles de revenus, en comparaison avec celles des années financières qui ont immédiatement précédé ou suivi la guerre, et afin de mettre en évidence les fluctuations causées par les conditions spéciales qui existaient alors. Le présent chapitre devrait, à mon avis, contenir une analyse complète des revenus avec les observations s'y rapportant. Il est cependant impossible d'arriver à ce résultat car, depuis le 30 décembre 1889, la vérification des revenus du Canada, qui doit être conduite en conformité de l'article 63 de la loi du Revenu consolidé et de l'Audition et des règlements prescrits par le conseil du Trésor le 21 juin 1886, a été limitée à la constatation de l'encaissement des sommes déposées en banque par les diverses agences de perception; aucune vérification n'est faite aux bureaux de perception, excepté en de rares occasions, pour la bonne raison que le personnel de l'Auditeur général est occupé pendant toute l'année à l'examen des pièces justificatives des déboursés et à la préparation du rapport annuel de l'Auditeur général à la Chambre des Communes.

Dans une lettre à l'honorable ministre suppléant des Finances, en date du 6 juin 1924, je me suis exprimé clairement sur la nécessité que l'Auditeur général fasse un examen plus détaillé et plus systématique des conditions dans lesquelles se fait la perception des revenus du Dominion, dans les termes suivants:—

"La seule vérification que l'on fait à l'heure actuelle, sauf en de rares exceptions, a lieu à Ottawa, et se borne à constater que tous les argents perçus et mentionnés dans les rapports des différents services ont été encaissés.

"Je suis d'avis que l'Auditeur général devrait faire une vérification plus complète. On devrait lui fournir les moyens, non seulement de vérifier les comptes des bureaux de perception, mais d'examiner les méthodes adoptées pour s'assurer que les sommes perçues représentent bien tous les argents percevables en vertu des lois et des règlements du conseil du Trésor.

"Une vérification systématique et continue de ce genre n'a pas encore été faite au sujet des revenus perçus jusqu'à présent, parce que le bureau de l'Auditeur général ne compte pas un nombre suffisant d'employés compétents pour entreprendre ce travail et conduire en même temps l'examen et la vérification des comptes d'appropriation de l'année financière en préparant le rapport annuel à la Chambre des Communes."

D'après les quelques renseignements que je possède relativement à la perception des revenus, il semble que des employés d'expérience du bureau de l'Auditeur général devraient être chargés de procéder à un examen minutieux des méthodes actuellement en usage. On ne pourra cependant entreprendre ce travail tant qu'il n'y aura pas eu une réorganisation de son personnel.

Dans le passé, en rapportant les cas où des revenus avaient été détournés de leur destination et non déposés au crédit du ministre des Finances et du receveur général (tel que prescrit par l'article 35 de la loi du Revenu consolidé et de l'Audition), mais employés au paiement de dépenses imputables à un crédit particulier, on se bornait à publier la correspondance échangée avec les ministères intéressés. Dans le prochain rapport, je me propose de publier dans un état distinct tous les cas de cette nature qui se présenteront en 1924-25.

La partie "c" du Vol. 1 du présent rapport renferme un état indiquant les arrérages de revenu dus au gouvernement fédéral. Le total de ces arrérages s'élevait à $168,599,706.70 à la fin de l'année financière 1923-24, soit une augmentation de $52,635,133.46 depuis l'année précédente. Quelques item datant de quinze ou vingt ans et d'autres se sont accumulés depuis des années. On semble n'avoir fait aucun effort dans le passé pour découvrir jusqu'à quel point il eût été possible de percevoir ces sommes en souffrance et je me propose d'instituer un examen minitieux des arrérages dans ce but. J'inclurai le résultat de cet examen dans mon prochain rapport à la Chambre des Communes, sans l'autorité de laquelle nous ne pouvons annuler des sommes dues.

VÉRIFICATION DES DÉPENSES

VÉRIFICATION DES BORDEREAUX DE PAYE ET DES SALAIRES PAYÉS À MÊME LES CRÉDITS GÉNÉRAUX

J'ai étudié la question de savoir jusqu'à quel point le système de vérification préalable des bordereaux de paye devrait être étendu. Les chiffres que j'ai obtenus du statisticien du Dominion indiquent qu'en octobre dernier le gouvernement du Dominion avait 40,350 employés permanents et temporaires dont les salaires mensuels s'élevaient à plus de $4,500,000 et, de plus, d'autres employés dont les salaires formaient un total de plus de $1,612,000. Si on fait le calcul, en prenant ces sommes mensuelles pour base, on obtient pour l'année un total de plus de 74 millions de dollars. Presque tous les employés permanents des ministères à Ottawa, soit plus de 6,100 personnes dont les salaires annuels forment un total dépassant 10 millions et demi de dollars, sont payés d'après des bordereaux de paye préalablement vérifiés. Un des avantages de ce système est de prévenir les rajustements de salaires y compris les remboursements. Les nombreux articles de la loi du Service civil, tout comme les divers règlements de la Commission du Service civil et du conseil du Trésor, demandent que le paiement des salaires soit vérifié, autant que possible, conformément à cette loi et à ces règlements. A mon avis, cette vérification, lorsque praticable, peut surtout se faire en soumettant les bordereaux de paye pour vérification avant d'effectuer les paiements, de sorte qu'aucune somme ne puisse être versée avant qu'il y ait eu entente entre les officiers responsables sur l'interprétation exacte des règlements. Dans bien des cas où le paiement a été fait avant la vérification, il en est résulté des plus-payés qui n'ont jamais été remboursés malgré les objections de ce bureau

appuyées par des opinions du ministère de la Justice. Je suis d'avis que l'on devrait tirer parti des avantages du système suivi dans le service intérieur en l'appliquant à certaines autres divisions du service. Il nous reste à étudier jusqu'à quel point ce système pourrait être généralisé.

Les seuls employés permanents du service intérieur dont les bordereaux de paye ne sont pas soumis pour vérification avant le paiement sont ceux du Sénat et de la Chambre des Communes. En mai dernier, on a attiré l'attention des greffiers des deux Chambres sur le procès-verbal du conseil du Trésor en date du 9 février 1910, lequel se lit comme suit:—

"Le conseil du Trésor a étudié une communication de l'Auditeur général représentant que le 29 novembre 1895 on a adopté une minute du Conseil du Trésor stipulant "qu'à l'avenir tous les employés des ministères à Ottawa (autres que les commis et les messagers surnuméraires et les journaliers et les artisans) seront payés d'après des bordereaux de paye certifiés par l'Auditeur général avant le paiement".

"L'Auditeur général soumet de plus que la Loi portant modification de la loi du Service civil, 1908, a placé le personnel du Sénat et de la Chambre des Communes et celui de la bibliothèque sous l'autorité de la loi du Service civil, et pour l'uniformité et afin d'assurer une vérification plus sévère des comptes, il suggère que l'on amende la minute mentionnée plus haut de façon à inclure les bordereaux mensuels de paye de ces corps avec ceux qui doivent être envoyés à l'Auditeur général pour vérification avant le paiement.

" Le conseil du Trésor ordonne que ladite minute soit amendée en conséquence."

Comme on ne s'est pas conformé à ma demande, ces bordereaux de paye ne sont pas vérifiés avant le paiement, tel que l'exigent les règlements du conseil du Trésor.

D'après les dispositions de la loi du Service civil, les changements dans les traitements ou la création de traitements pour les nouvelles classes n'entrent en vigueur que lorsque le Parlement a voté les crédits nécessaires. Les crédits pour les salaires du service intérieur tels que soumis au Parlement sont donnés en détail, de sorte qu'il est facile d'établir si on a voté l'argent pour une nouvelle position ou une nouvelle classe. On ne donne aucun détail dans les crédits pour les positions du service extérieur et, conséquemment, il m'est impossible de déterminer si le Parlement a spécialement voté l'argent nécessaire pour une nouvelle classe ou une nouvelle position dans cette branche du service qui compte le plus grand nombre d'employés.

J'ai attiré l'attention du conseil du Trésor sur l'insuffisance des renseignements soumis au Parlement sur les changements dans le classement des employés du service extérieur et de quelques-uns du service intérieur.

(Voir lettre dans le vol. 1, page d-20.)

DÉPENSES IMPRÉVUES

Les dépenses imputées au vote pour dépenses imprévues, au cours de l'année financière terminée le 31 mars 1924, se sont élevées à $35,515.62 contre $51,926.26 l'année précédente, soit une diminution de $16,410.64.

On trouvera les détails de ces dépenses à la page a-22, Vol. I.

FERMES EXPÉRIMENTALES

J'ai fait faire une vérification par épreuve des comptes et livres concernant les recettes et les déboursés de la ferme expérimentale centrale à Ottawa et des fermes à Lennoxville et à Cap Rouge.

Il faudra nécessairement apporter certains changements au mode de comptabilité usité à ces fermes en ce qui concerne les recettes. J'ai attiré l'attention du département sur les points qui me semblaient faibles dans leur système de comptabilité, et on m'apprend que l'on a tenu compte de mes recommandations

EXPOSITION DE L'EMPIRE BRITANNIQUE, ETC.

Le montant des crédits votés pour les fins de l'exposition de l'Empire britannique au cours de l'année financière terminée le 31 mars 1924, est de $650,000, et les dépenses encourues pendant cette période se chiffrent à $649,881.97; ce qui laisse un solde non encore employé de $118.03. On a dépensé $115,598.02 au Canada sur ce total, principalement pour recueillir, préparer et expédier les échantillons exhibés, et $534,283.95 ou £118,840-15-9 en Grande-Bretagne. On a affecté $2,845.97 ou £584-15-9 de cette dernière somme au paiement de certains traitements à Londres; on y a transmis le solde, soit $531,437.93 ou £118,256, au moyen de traites achetées à Ottawa de temps en temps au taux courant du change. On a déposé le produit de ces traites à la Banque de Montréal, Londres, au compte de M. A. W. Tolmie, Commissaire d'exposition et de M. L. A. Avery, comptable, et ceux-ci en ont disposé. On trouvera les détails des dépenses faites en Grande-Bretagne et au Canada aux pages H-50 à H-54 de ce rapport, et copie de la correspondance échangée entre ce bureau et le département de l'Immigration et de la Colonisation touchant ces dépenses, de la page H-69 à H-76 inclusivement.

Vu qu'on n'a pas rendu les comptes relatifs aux dépenses faites en Grande-Bretagne d'après la méthode généralement suivie dans la comptabilité publique, il n'a pu être fait qu'une vérification partielle jusqu'à ce jour, en attendant la réception de certains renseignements et documents de Londres qui nous permettront de terminer cette vérification.

J'ai profité de mon passage à Londres au mois d'août dernier pour me renseigner sur le système de contrôle et de comptabilité en usage relativement à l'emploi des avances reçues du département à Ottawa, et j'ai constaté qu'en somme il était satisfaisant. J'ai recommandé certains changements qui pourraient être faits afin de rendre le système conforme aux dispositions de la Loi du Revenu consolidé et de l'Audition, et M. Avery devait s'y conformer.

L'article 51 de la Loi du Revenu consolidé et de l'Audition prescrit que la vérification de toutes les transactions au comptant devra se faire, en tant que possible, *pari passu*, et je suis d'avis que l'on devrait faire faire une vérification mensuelle par un fonctionnaire résidant à Londres, si l'on doit continuer l'exposition l'an prochain, et que ce fonctionnaire soit sous mes ordres et fasse rapport régulièrement à ce bureau.

D'après certaines observations faites lors de ma visite des bureaux des ministères à Londres et à Paris, je crois que l'on devrait nommer un auditeur qui visiterait de temps en temps, tous les bureaux en dehors du Canada, car la plupart d'entre eux reçoivent des avances pour faire face aux dépenses courantes.

Comme j'ai constaté aussi un manque d'uniformité dans les méthodes employées par ces différents bureaux, et par des bureaux du même département, ce vérificateur pourrait rendre des grands services en coopérant avec les départements intéressés pour opérer les réformes nécessaires à l'établissement de systèmes uniformes.

Je désire signaler l'importance de placer tous les services canadiens, dans tous les pays où il se trouve des représentants du Dominion, sous la surveillance générale du représentant en chef pour chacun de ces pays, non seulement dans le but d'améliorer les méthodes de contrôle et l'efficacité des divers services, mais aussi pour assurer au besoin une coopération entre eux; en améliorant ainsi les conditions de l'administration dans ces pays, on augmentera le prestige du Canada.

INSPECTION DE COMPTES DU GOUVERNEMENT—TERRITOIRE DU YUKON

D'après les dispositions de la " Loi du Yukon ", " l'Auditeur général doit, lorsqu'il le juge à propos ou nécessaire, charger un fonctionnaire de son bureau d'aller au Territoire examiner et vérifier ces encaissements et emplois d'argent et ces comptes et de lui faire rapport". En 1923, un fonctionnaire a été envoyé au Yukon, et il a été fait mention de sa vérification et de son examen des comptes dans l'introduction au rapport de l'Auditeur général pour l'année financière 1922-23, volume I, page ii. En 1924, aucun fonctionnaire n'est allé là-bas, mais les comptes ont été soumis ici à la vérification ordinaire. A cause de la retraite de l'administrateur public le 30 juin dernier et de la nomination immédiate de son successeur, il a fallu aussitôt faire un examen de ses comptes. Vu qu'à ce moment il n'était pas facile d'envoyer un fonctionnaire là-bas, j'ai demandé au contrôleur du territoire du Yukon (M. Jeckell) de se charger de la vérification des comptes. J'ai reçu dernièrement le rapport de cette vérification donnant l'état des recettes et des dépenses pour les onze mois terminés le 30 juin dernier, ainsi que les soldes des comptes à date.

Un fonctionnaire de ce bureau fera une nouvelle vérification de ces comptes au cours de l'année prochaine.

COMMISSION CANADIENNE D'UTILISATION DU LIGNITE

Un fonctionnaire du bureau de l'Auditeur a fait la vérification des revenus et dépenses de cette Commission pour 1923-24, aux bureaux de la Commission à Montréal au mois d'avril dernier. Il a constaté que les livres de comptabilité étaient bien tenus et on lui a fourni toutes les pièces nécessaires pour justifier les dépenses. Le solde en argent tel qu'indiqué au 31 mars—$50,466.59—a été trouvé exact.

DÉPENSES SOUS L'EMPIRE DE LA LOI DES GRANDES ROUTES DU CANADA

D'après les dispositions de cette loi (ch. 54 des statuts de 1919 et ch. 4 des statuts de 1924), le Gouverneur en conseil a le pouvoir d'accorder des subventions aux diverses provinces à titre d'encouragement et de contributions à l'amélioration des principales grandes routes. Le montant total qui peut être accordé est limité à $20,000,000, et aux termes actuels de l'autorisation, cette somme doit être payée dans un délai de sept ans à compter du 1er avril 1919.

Chaque province devait avoir une part de cette allocation basée sur le chiffre de sa population, et le partage a été fait comme suit:—

	Allocation	Montant dépensé	Non dépensé
	$ c.	$ c.	$ c.
Alberta	1,477,810 00	.....	1,477,810 00
Colombie britannique	1,251,955 00	1,251,955 00	.....
Manitoba	1,602,265 00	1,074,660 53	527,604 47
Nouveau-Brunswick	1,163,845 00	1,107,479 35	56,365 65
Nouvelle-Ecosse	1,468,720 00	1,394,829 45	73,890 55
Ontario	5,877,275 00	4,751,688 17	1,125,586 83
Ile du Prince-Edouard	603,455 00	374,115 13	229,339 87
Québec	4,748,420 00	2,801,163 18	1,947,256 82
Saskatchewan	1,806,255 00	1,098,724 31	707,530 69
Total	20,000,000 00	13,854,615 12	6,145,384 88

Les dépenses faites pour les provinces de la Colombie britannique, du Manitoba et de la Saskatchewan ont été vérifiées à Victoria, Winnipeg et Regina respectivement, durant le mois d'août dernier, par l'un des principaux vérificateurs de mon bureau.

D'après la loi, le Gouverneur en conseil a le pouvoir d'accorder quarante pour cent du total des frais de construction de toute grande route construite et entretenue suivant les règlements faits à cette fin.

Malgré que les comptes ne soient pas toujours tenus suivant une forme qui puisse faciliter la vérification du montant réclamé comme aide fédérale, ils contiennent néanmoins une preuve suffisamment établie et vérifiée du montant total que l'on prétend avoir été dépensé sur chaque entreprise.

Ce vérificateur principal, bien au courant de ce genre de comptes, ayant été forcé de rester à Ottawa pour la préparation du rapport annuel, il n'a pu faire une vérification semblable dans les autres provinces, mais j'espère pouvoir faire en sorte que l'on effectue bientôt la vérification nécessaire de ces comptes.

LOI DE COMPENSATION OUVRIÈRE

(Chapitre 15, 1918, et chapitre 14, 1919).

Cette loi permet d'accorder à un employé de Sa Majesté, qui est tué ou reçoit des blessures durant l'accomplissement de son devoir, la même compensation qui serait accordée aux autres employés en vertu de la loi de la province où l'accident se produit.

Le montant de la compensation est déterminé de la même manière et par le même Bureau qui applique la loi locale.

Dans le cas où il n'y a pas dans une province un tel Bureau, la compensation est déterminée suivant le mode que peut fixer le Gouverneur en conseil.

Les paiements faits par le Gouvernement fédéral aux divers Bureaux provinciaux, y compris les avances, jusqu'au 31 mars 1924, se répartissent comme suit:—

Bureau	Au 31 mars 1923	1923–24	Total au 31 mars 1924
	$ c.	$ c.	$ c.
Nouvelle-Ecosse	87,152 56	20,968 58	108,121 14
Nouveau-Brunswick	217,099 51	80,312 09	297,411 60
Ontario	166,627 18	70,978 10	237,605 28
Manitoba	97,642 34	44,855 30	142,497 64
Alberta	37,098 18	.....	37,098 18
Colombie Britannique	55,000 00	.....	55,000 00
Québec et divers	125,650 59	24,930 65	150,581 24
Total	786,270 36	242,044 72	1,028,315 08

A Vancouver, Edmonton et Winnipeg, on a effectué une vérification des dépenses faites respectivement dans les provinces où se trouvent ces centres. On a examiné tous les comptes avec pièces justificatives en possession de ces Bureaux, et le tout a été trouvé en parfait ordre.

On ne peut faire à Ottawa la vérification complète de ces dépenses pour la raison que les Bureaux veulent garder en leur possession les chèques honorés et les autres pièces justificatives.

VÉRIFICATION DES COMPTES—MATIÈRES

Bien que la chose nous paraisse de la plus haute importance, notre bureau, à cause de l'insuffisance de personnel, n'a pas jusqu'ici fait d'examen et de vérification régulier et méthodique des matières dans les dépôts des ministères, soit à Ottawa, soit ailleurs, si l'on excepte l'Imprimerie de l'Etat, le bureau de la papeterie et la succursale de la Monnaie à Ottawa. En collaboration avec l'Imprimerie Nationale, notre bureau fait un inventaire annuel des matières déposées

dans cette institution; des représentants de notre bureau et du ministère des Finances font, chaque semestre, le pointage des quantités d'or et d'autres métaux précieux et des pièces monnayées qui se trouvent à l'Hôtel des Monnaies. Les matières dans les autres dépôts représentent une valeur considérable; les renseignements dont je dispose ne me permettent pas d'en établir le chiffre, mais je suis porté à croire que cette valeur est d'au delà de $25,000,000, et peut-être de $50,000,000. Ces matières sont placées dans des magasins dispersés par tout le pays; elles sont gardées dans des conditions variées, trop souvent sans méthode convenable de contrôle, ce qui laisse la porte ouverte à une administration relâchée et au gaspillage.

Ces matières représentent les deniers votés par le parlement et sont soumises au mêmes restrictions que les crédits affectés à leur achat; c'est-à-dire qu'on ne peut les détourner de l'objet pour lequel on les a acquis en premier lieu.

Afin de constater les conditions dans lesquelles sont gardées ces matières, nous avons fait cette année une inspection de la plupart des dépôts des Canaux et de tous ceux de la Milice, du Service naval et du Service de l'Air à l'ouest de Winnipeg; cette inspection ainsi que les renseignements fournis par les divers ministères relativement à la valeur des matières dans tous les magasins le 31 mars 1924, font ressortir que les conditions suivantes existent plus ou moins dans les divers magasins:—

(*a*) Les matières sont gardées dans des conditions non satisfaisantes, les facilités d'entreposage et de manutention ainsi que les magasins ne répondant pas aux besoins;

(*b*) En certains cas, où l'on tient des grands-livres, on constata, entre les entrées et les matières en magasin, des écarts représentant de fortes sommes;

(*e*) Des magasiniers n'ont pas la compétence voulue pour tenir les livres; livres;

(*d*) Des matières sont livrées sans réquisition ou autorisation;

(*e*) Des magasiniers n'ont pas la compétence voulue pour tenir les livres;

(*f*) Un mode de comptabilité jugé satisfaisant dans les grands dépôts ne donne pas satisfaction dans ceux de moindre importance.

(*g*) Contrôle insuffisant des achats sur place;

(*h*) Absence d'uniformité dans la comptabilité et dans les formules en usage dans les divers magasins ainsi que dans la cote des prix qui est déterminée d'après l'un des facteurs suivants:

Prix moyen;
Prix ancien;
Prix dernier;
Prix arbitraire.

(*i*) Dans certains magasins on trouve un excédent de matières en fortes quantités et représentant une grande valeur;

(*j*) L'inventaire des matières est fait sans indication de la valeur et sans classement satisfaisant des marchandises en magasin.

A l'époque de l'inspection nous avons attiré l'attention des ministères intéressés sur cette situation et nous sommes heureux de constater que les fonctionnaires des divers ministères sont disposés à collaborer à l'établissement d'un contrôle efficace des matières et d'un mode uniforme de comptabilité.

La situation précitée indique clairement qu'une vérification méthodique et continue des matières faite dans les endroits où elles sont emmagasinées sous

la direction de l'Auditeur général par un personnel expérimenté de vérificateurs capables d'établir des méthodes uniformes et efficaces, provoquerait, outre l'élimination des irrégularités précitées, un nouvel état de choses qui entraînerait une réduction considérable des fonds investis dans l'achat des matières et une diminution des frais de magasin; ce serait une mesure économique qui éliminerait le gaspillage; l'économie réalisée excéderait de beaucoup la dépense additionnelle représentant les salaires et les frais de voyage des fonctionnaires que nous avons mentionnés.

COMPTES DUS AU GOUVERNEMENT

(Comptes ouverts)

Un état, préparé par le ministère des Finances, est publié chaque année dans les Comptes publics du Canada, montrant un certain nombre de comptes courants du Dominion. Ces comptes, qu'on peut appeler des comptes ouverts, comprennent des sommes importantes.

On m'apprend que tous les paiements et tous les déboursés figurant à ces comptes ont été examinés et vérifiés à notre bureau, à l'époque où ils ont été effectués, conformément aux dispositions de la loi du Revenu consolidé et de l'Audition.

Aucun autre examen de ces comptes ne semble avoir été effectué dans le passé bien que, à mon avis, il soit désirable de faire de temps à autre un examen spécial pour constater la valeur de ces comptes et pour faire rapport sur les conditions relatives à chacun d'eux.

FONDS FIDUCIAIRES

Les comptes ci-dessous figurent dans les Comptes publics et portent le nom de comptes fiduciaires. Les fonds qui les composent ont été reçus et déposés au crédit du Receveur général pour être appliqués à certaines fins spécifiques. Les paiements prélevés sur ces comptes sont effectués en vertu de règlements spéciaux qui, dans la plupart des cas, sont approuvés par le Gouverneur général en conseil. Dans une certaine mesure, ces comptes sont assujettis à ma surveillance et, les ayant fait examiner récemment, j'ai constaté qu'ils étaient bien tenus. J'ai l'intention de les faire examiner d'une manière plus complète tout prochainement.

Dans quelques ministères, des fonctionnaires agissant à titre officiel perçoivent les deniers qui doivent être affectés à certaines fins. Parfois ces sommes sont placées dans un compte de fiducie par les percepteurs et administrées par eux. D'autres fois le ministère intéressé place ces sommes dans un compte de fiducie et les administre lui-même. Dans la plupart de ces derniers cas, les sommes ainsi déposées et les déboursés pris sur ces comptes ne tombent pas sous mon contrôle.

J'ai appris l'existence de cette dernière catégorie de fonds fiduciaires en lisant le rapport d'un des examinateurs en chef de notre bureau qui récemment fit une enquête officielle. Bien que les sommes créditées à ces fonds soient peu élevées, je crois que les recettes et déboursés s'y rapportant devraient être sujets à vérification. J'ai abordé la question avec les chefs des ministères intéressés, à cette fin.

J'ai appelé l'attention du ministère de l'Immigration et de la Colonisation sur l'insuffisance de la garantie fournie par certains agents départementaux qui ont la responsabilité des fonds fiduciaires. On trouvera à la page H-76 la correspondance échangée à ce sujet.

Ces compte sont les suivants:

FONDS FIDUCIAIRES 1923-24

	Solde créditeur 31 mars 1923	Solde créditeur 31 mars 1924
	$ c.	$ c.
Fonds de cantines de l'armée canadienne	1,879,736 09	1,896,622 02
Fonds scolaire	2,656,136 99	2,656,136 99
Garanties des entrepreneurs	931,723 82	970,865 78
Fonds des pilots pourris	80,305 77	83,622 98
Fonds de cautionnement pour immigrants	31,274 40	76,788 48
Fonds des Indiens	11,516,212 72	11,931,367 74
Fonds n° 1, successions militaires	195,679 76	165,377 77
Fonds n° 2, successions militaires	28,226 67	25,915 36
Milice et défense—		
Fonds régimentaux	97,620 43	107,498 17
Fonds de prévoyance, employés de l'I.C.R. et du P.E.I	442.854 01	332,986 82
Terrains scolaires—		
Alberta	175.344 58	197,180 52
Manitoba	66.414 57	26,544 45
Saskatchewan	555,471 91	390,346 42
Fonds de pension des pilotes—		
Halifax	52,863 84	55,030 37
St-Jean	25,953 91	28,145 67
Sydney	12,646 39	14,778 23
Fonds fiduciaire Strathcona	500,000 00	500,000 00
Fonds de secours de l'Empress of Ireland	1,023 98	954 38
Fonds de pêche au phoque	521,041 77	.....
	19,770,531 61	19,460,162 15

Les soldes figurant, dans les livres du ministère de la Défense nationale, au crédit des fonds militaires n° 1 et n° 2 au 31 mars 1924 s'élèvent à $164,034.19 et $27,258.94 respectivement et diffèrent chacun de $1,343.58 avec le solde indiqué ci-dessus. Cette différence provient de trois sommes formant en tout $1,343.58 créditées par erreur au fonds n° 1 au lieu du fonds n° 2 dans les livres du ministère des Finances et de notre bureau. Nous corrigeons immédiatement cette erreur, découverte récemment.

J'ai également signalé à l'attention du ministère des Finances la question de l'emploi des sommes reçues par le Gardien des Dettes et des Biens de l'Ennemi en vertu du traité de paix (avec l'Allemagne), 1920. Ces sommes, qui sont considérables, sont détenues au nom du Gardien et ne sont pas déposées au crédit du Receveur général. J'ai fait remarquer qu'à mon avis les fonds de cette nature étaient des fonds fiduciaires aux termes de la Loi du Revenu consolidé et de l'Audition et à ce titre devaient être déposés au crédit du compte du Receveur général du Canada.

PAIEMENTS DIFFÉRÉS

J'attire votre attention sur ce mode de paiements afin que la Chambre des Communes puisse comprendre toute la responsabilité qu'il lui faut assumer du fait de l'acquisition des propriétés ainsi achetées. Les prévisions du Bill des Subsides ne s'appliquent que pour une année seulement et, dans le cas de l'édifice Caswell à Saskatoon, aucune disposition particulière n'a été indiquée, les six paiements mensuels ayant été imputés sur le compte du crédit 151 pour l'achat d'édifices publics en général.

—	Prix d'achat, intérêt compris	Payé au 31 mars 1924	Dû au 31 mars 1924
	$ c.	$ c.	$ c.
Garage Grant, Montréal—			
Acheté de The Grant Garage Ltd., pour servir de dépôt des fournitures de l'artillerie (C.P. 1318, 16 avril 1921) au prix de $140,000 payable en sept versements annuels avec intérêt au taux de 6 p. 100 sur les balances impayées.	165,200 00	73,200 00	92,000 00
Intérêts additionnels sur paiements en souffrance (non compris dans le prix d'achat)	.....	171 15	.....
Edifice Lavut, Montréal—			
Acheté de M. Lavut, pour servir de station postale G. (C. P. 1727, le 21 août 1922) au prix de $62,500 et une hypothèque de $25,000 payable en huit versements annuels avec intérêt au taux de 7 p. 100 payable semi-annuellement sur les balances impayées	105,190 39	24,054 50	81,135 89
Edifice Daly, Ottawa—			
Acheté de H. J. Dairy Co., Ltd., pour servir de bureaux à l'usage des ministères (C.P. 3130 le 31 août 1921 et C.P. 3517, le 21 septembre 1921) au prix de $1,000,000 payable en dix versements annuels avec intérêt au taux de 6 p. 100 sur les balances impayées	1,270,000 00	402,000 00	868,000 00
Edifice Ottawa Wine Vault, Ottawa—			
Acheté de la Ottawa Wine Vault Co., pour servir d'ateliers pour les Travaux publics (C.P. 1575, le 14 août 1923) au prix de $116,000 payable en dix versements annuels avec intérêt au taux de 5½ p. 100 sur les balances impayées	140,750 00	26,000 00	114,750 00
Edifice Caswell, Saskatoon—			
Acheté de A. W. Caswell pour servir d'arsenal (C.P. 1144, le 26 juin 1923 et C.P. 4, le 5 janvier 1924) au prix de $21,499.80 (principal et intérêts) payable en versements mensuels de $255.95 répartis sur une période de sept ans..	21,499 80	1,535 70	19,964 10
	1,702,640 19	526,790 20	1,175,849 99

LOIS DE PENSION ET LOI DE RETRAITE DU SERVICE PUBLIC

Au nombre des lois adoptées récemment et comportant une augmentation considérable de travail pour ce bureau se trouvent la loi de retraite du service public de 1920 et la loi de pension de 1924. Comme ces lois constituent une législation relativement nouvelle plusieurs problèmes se sont posés touchant l'interprétation des divers articles de même que la procédure à suivre et les règlements à édicter pour la mise à exécution de ces lois. Ce travail comporte un échange de correspondance non seulement avec le ministère intéressé mais aussi avec la Commission du service civil, le ministère de la Justice et le conseil du Trésor. On trouvera un certain nombre de ces lettres à la partie "d" du présent rapport et l'on pourra se faire une idée de quelques-uns des problèmes qui s'y rattachent.

Depuis l'adoption de la loi de retraite du service public en 1920, environ 2,300 personnes ont été mises à la retraite aux termes de cette loi et dans chacun de ces cas les recommandations du ministère et de la Commission du Service civil ont été soumises à l'approbation de ce bureau avant d'être prises en consi-

dération par le conseil du Trésor, ce dernier s'en remettant au certificat émis par ce bureau en ce qui avait trait à l'éligibilité de l'employé et au montant auquel ce dernier avait droit aux termes de la loi.

Sous la rubrique "Lettres du Conseil du Trésor", à la partie "d", se trouve publiée une partie de la correspondance qui a trait à la retraite des personnes tombant sous le coup de la loi de retraite du service public, loi qui a cessé d'exister le 1er novembre dernier. Cette correspondance a trait aux retraites qui, bien qu'autorisées par la Commission du Service civil et le Gouverneur en conseil, se trouvaient, à mon avis, *ultra vires*. Nous avons présenté des objections dans certains cas parce que nous n'avons pas cru que l'on ait eu l'intention de permettre que la loi fut interprétée d'une manière assez large pour permettre à des personnes d'être absentes sans rémunération pendant des périodes aussi longues et, tout de même, être considérées comme faisant encore partie du Service et pouvoir faire compter cette période d'absence dans la durée de service, augmentant ainsi l'allocation de retraite. Dans certains cas les allocations qui avaient été autorisées n'ont pas été payées pour les raisons exposées. Dans d'autres cas, les paiements ont été faits mais les objections que j'y ai apportées se trouvent exposées dans mes lettres.

La loi de pension de 1924 exige que le dossier de service de chaque fonctionnaire qui décide de devenir contributeur sous l'empire de cette loi soit établi en détail chaque année. Dans un grand nombre des cas les seuls renseignements disponibles sont ceux que nous possédons à ce bureau mais, pour quelques employés, il semble exister nulle part aucun dossier établissant les périodes de leur service. Comme plus de 6,000 employés ont, jusqu'à ce jour, décidé de devenir contributeurs sous l'empire de cette loi, et comme les divers traitements pour chaque année, remontant jusqu'à 35 ou 40 années en arrière, doivent être vérifiés, le travail additionnel que tout cela comporte est très considérable. La reconnaissance de la veuve et des enfants d'un fonctionnaire à titre de bénéficiaires sous l'empire de cette loi demande nécessairement que l'on apporte un grand soin à la préparation des règlements requis pour l'administration de la loi.

A la suite de l'étude de la loi de pension de 1924, nous avons constaté que certaines classes de fonctionnaires ont un droit légal à faire entrer dans la durée de leur service des périodes d'absence pendant lesquelles aucune contribution n'a été versée au fonds de la pension. Dans d'autres cas la période antérieure de service temporaire peut être comptée en entier sans paiement ou retenue sur les traitements reçus pendant cette période. Il me semble qu'en toute justice pour les deux parties à ce contrat si l'on permet au fonctionnaire de faire compter ses périodes d'absence celui-ci devrait contribuer les retenues régulières sur les traitements autorisés pour ces périodes. En d'autres termes aucune période de service ne devrait compter au bénéfice d'un fonctionnaire à moins que ce dernier ne verse au Gouvernement les retenues sur les appointements autorisés pour cette période.

Dans mes lettres au conseil du Trésor, publiées dans le volume 1, page d-10, j'ai attiré l'attention sur le fait que certaines personnes ayant été mises à leur retraite sous le régime de la loi de retraite du service public étaient encore à l'emploi du service public. Dans certains cas les personnes ainsi mises à la retraite étaient maintenues dans le service et, bien que retirant une pension, elles recevaient soit le plein salaire que comportait leur position antérieure ou du moins une certaine partie de leur ancien traitement.

Bien qu'il n'y ait rien dans la loi du Service civil ou dans la loi de retraite du service public, ou dans la loi de pension qui défende de réengager ces personnes et de leur payer le plein traitement attaché à leurs positions antérieures, outre leur pension, il me semble cependant évident que ce n'était pas l'intention, en introduisant la loi prévoyant à la mise à la retraite des fonctionnaires publics, que ces derniers pourraient plus tard être réengagés avec le résultat que leur rémunération serait par là plus considérable et partant imposant au gouvernement un surcroît de dépenses.

Si les circonstances doivent justifier le réengagement de personnes de cette classe on est fondé à croire que certains règlements devraient être établis prescrivant le traitement qui devrait leur être payé pendant tout le temps de ce nouvel emploi.

VÉRIFICATION DES PENSIONS IMPÉRIALES PAYÉES AU CANADA OU AUX ÉTATS-UNIS

A la demande du ministère impérial des pensions et avec le consentement du ministre des Finances j'ai entrepris de procéder à la vérification des pensions impériales payables aux pensionnaires domiciliés au Canada ou aux Etats-Unis.

Au cours de ma récente visite à Londres je me suis rendu au ministère des pensions dans le but d'arriver à une entente avec le ministère et avec le Contrôleur et Auditeur général sur l'étendue de cette vérification et sur le coût qui doit être remboursé par le Trésor impérial.

J'ai eu aussi l'occasion de discuter cette question ainsi que d'autres se rapportant à la vérification des dépenses publiques dans le département du Contrôleur et Auditeur général et je suis heureux de profiter de la présente occasion pour exprimer ma reconnaissance et ma haute appréciation de la courtoisie dont j'ai eu à me féliciter de la part des fonctionnaires du service impérial à qui je me suis adressé pour obtenir les renseignements ou avec qui j'ai eu le plaisir de m'entretenir sur le système de comptabilité et de vérification dans le service public anglais.

BUREAU DE L'AUDITEUR

PERSONNEL DU BUREAU

Le personnel du bureau de l'Auditeur général comprend maintenant 201 employés en tout contre 207 à la fin de janvier 1924. Sur ce nombre il n'y a que 69 hommes qui peuvent être chargés du soin de procéder aux inspections dans les bureaux des divers ministères et des diverses succprsales de l'extérieur. Plus de 50 de ces employés n'avaient eu aucune expérience antérieure en fait de comptabilité ou de tenue des livres. Un petit nombre d'entre eux sont bacheliers ou sous-gradués d'université et je constate que la plupart de ces derniers ainsi que quelques autres sont très compétents. On peut dire qu'ils constituent mon appui principal et forment le noyau exécutif de mon organisation qui est chargée de la principale besogne de ce bureau. Quelques-uns d'entre eux sont cependant près de la limite d'âge et devront être mis à la retraite avant longtemps.

Le fait que le personnel est insuffisant a eu pour conséquence qu'il a été impossible de procéder à un examen complet de tous les comptes. Dans un autre chapitre on verra que ce sujet y est traité plus longuement.

Déjà un certain nombre de changements ont été effectués dans notre service en vue d'en arrriver à une plus grande mesure de coopération et de coordination dans le travail et aussi d'uniformité dans les méthodes suivies pour la vérification et la présentation des rapports à la Chambre des Communes.

On a jugé opportun entre autres choses, afin d'assurer plus d'élasticité au point de vue de la répartition et de la distribution du travail dans notre Bureau et aussi afin de mettre les commis individuellement en mesure de pouvoir assimiler d'autres connaissances que celles qui se rattachent à leur travail de routine, de faire permuter les commis d'un travail à un autre comportant des devoirs différents. Avec le temps, cette pratique deviendra un facteur assez important pour ce qui concerne l'efficacité et l'économie dans l'administration de ce Bureau.

Les prévisions budgétaires de 1925-26 sont basées sur les besoins du personnel tel que présentement constitué avec en plus quelques nouvelles positions dans les classes plus élevées qui devront être remplies par des comptables d'expérience.

Grâce à de nouveaux arrangements le personnel des employés temporaires dans les classes inférieures sera sensiblement réduit au cours des quelques mois qui vont suivre et l'économie qui en résultera sera en quelque sorte une compensation pour l'augmentation des traitements que comportent les positions des classes supérieures mentionnées ci-dessus. Cependant il est à désirer qu'il soit accordé à l'Auditeur général plus de latitude au point de vue de la disposition et de la reclassification de son présent personnel surtout d'ici à ce que le travail de réorganisation soit terminé.

Nous nous proposons, si nous pouvons nous assurer les services d'un nombre suffisant de personnes compétentes, de procéder à plusieurs changements qui auront pour effet de mettre le Bureau de vérification en association plus étroite avec les services de dépenses et d'obvier en grande partie à la réduplication des pièces justificatives et autres documents se rattachant à la vérification des dépenses qui présentement sélèvent à plusieurs milliers par année et de réduire la somme de travail exigé par l'échange de correspondances avec les divers ministères.

Une réorganisation efficace du service de la vérification produirait donc un effet avantageux sur les services de dépenses et sur les nombreux et divers travaux confiés à leur administration. Ce résultat, toutefois, ne peut être obtenu que si on permet à l'Auditeur général de réunir un personnel d'employés convenablement qualifiés, bien au fait des méthodes scientifiques modernes et possédant une expérience considérable et étendue. En un mot, ce qui constitue le plus pressant besoin pour le service de la vérification c'est d'augmenter le nombre des comptables et des vérificateurs professionnels de haute compétence, c'est de former un personnel nouveau d'après les méthodes modernes. Au cours des quelques années qui vont suivre il se peut que les appointements payés à ces employés soient plus élevés de quelques milliers de dollars, mais, d'autre part, ces déboursés seront plus que compensés, même au cours de la première année, et les résultats heureux seront inappréciables pour l'avenir.

Lors même que ce travail s'accomplirait dans les conditions les plus favorables tant au point de vue du temps, du nombre des hommes soumis à notre choix que de l'échelle des appointements à payer à ces fonctionnaires, il n'en reste pas moins que la tâche est ardue de réunir un nombre suffisant d'employés possédant de telles aptitudes. A cet égard, suivant certains faits récents, je crois avoir lieu d'espérer qu'une coopération plus efficace me sera donnée pour atteindre ce but. Dans le choix d'un personnel de ce genre le mérite de chacun ainsi que la nature et la longueur de l'expérience antérieure constituent des éléments essentiels et ne doivent pas être négligés.

Le passage suivant d'un rapport en date du 24 avril 1924, préparé à ma demande et portant sur les conditions générales de travail dans ce service jusqu'à ce jour, signé par les examinateurs en chef, au nombre de huit, à qui se trouvent confiée la direction du travail de 95 p. 100 des fonctionnaires de ce service, nous donne une idée complète et claire des conditions qui existent dans ce bureau et des conséquences déplorables qui en sont le résultat:—

> "Le système actuel de toutes les nominations faites dans le personnel de ce bureau a été loin de donner satisfaction. La nature du travail exécuté dans ce bureau demande des aptitudes tout à fait particulières et les membres de ce personnel devraient être, si je puis m'exprimer ainsi, choisis avec le plus grand soin.
>
> "Les nominations à ce bureau sont faites en désignant les personnes dont les noms occupent les premières places sur les listes de ceux qui sont susceptibles d'être nommés sans tenir suffisamment compte des aptitudes spéciales requises. Comme résultat, il est arrivé que, bien que, de

temps en temps, nous mettions la main sur un fonctionnaire qualifié, le plus grand nombre n'ont manifesté aucune compétence à faire ce travail de vérification, et, dans les conditions actuelles, un nombre relativement restreint des fonctionnaires nommés récemment dans ce bureau nous permettent de dire qu'ils possèdent la compétence voulue pour remplir les positions supérieures à mesure que les employés plus vieux qu'eux leur céderont la place."

CONGÉS ET PRÉSENCE

Pendant les trois premiers mois de 1924, le nombre de jours de maladie et de congés spéciaux avec rémunération s'est élevé, dans mon département, à 702.5, soit une moyenne de 3.36 jours par employé. Pour les trois derniers mois de l'année, avec l'application de nouveaux règlements et de méthodes nouvelles en vigueur vers le premier avril 1924, ce chiffre a été réduit à 305.5 jours, soit une moyenne de 1.49 jours par employé. Dans le but de démontrer davantage le progrès accompli, j'ai fait compiler les chiffres comparatifs qui suivent pour les derniers neuf mois correspondants des années suivantes:

	1923	1924
Total de salaires payés, avril à décembre	$219,926 18	$219,286 73
Nombre des employés	206	207
Nombre total de jours de congé avec rémunération (le congé annuel non compris)	1,767.5	999
Nombre de jours de congé par employé	8.58	4.83

Cette grande réduction dans le nombre de jours de congé représente une diminution moyenne, pour 1924, de 85.4 jours par mois, constituant une économie de $3,650.38 ou une augmentation équivalente de rendement de travail pour la période de neuf mois en 1924, pour tout le personnel.

La loi du Service civil et les règlements de la Commission du Service civil, approuvés par décret du Conseil, fixent les heures de travail de tous les employés. Le seul moyen efficace d'assurer l'observation des heures ainsi fixées est de forcer tous les employés à signer le registre de présence. La loi n'exempte personne de l'obligation de signer le registre de présence et maintes raisons exigent qu'aucune exception ne soit faite. Ce registre répond à deux fins: d'abord, il indique les retards des employés, puis tient compte des absences et des congés qui doivent être rapportés à l'Auditeur général conformément à l'article 70 des règlements du service civil. Si on juge nécessaire ou bon d'exiger la présence d'employés pendant des heures autres que les heures régulières, on peut exempter ces employés, mais ces derniers devraient signer le registre tout comme ceux qui arrivent aux heures régulières. D'après les rapports soumis à ce bureau, conformément à l'article 70 des règlements, on trouve qu'un grand nombre de fonctionnaires des divers ministères, dans certaines divisions, une forte proportion du personnel, ne sont pas tenus de signer le registre, et conséquemment il est impossible de déterminer si ces employés se sont absentés plus souvent que ne le permet la loi.

Par l'adoption de règlements judicieux, le nombre d'heures de travail du personnel du bureau de l'Auditeur a été augmenté d'au moins 2,000 par mois depuis avril 1924.

BUREAUX DU PERSONNEL

Quand j'entrai en fonctions je constatai que mon personnel était dispersé dans trois immeubles différents et dans six étages de ces immeubles. Par suite d'un nouvel aménagement, d'une réorganisation et d'une coordination plus logi-

ques, il me fut possible d'évacuer tout un étage de l'immeuble de la Banque Royale, rue Sparks, occupé par une division de notre bureau, ainsi que des bureaux au troisième étage de l'édifice de l'Est. J'améliorai les conditions dans la plupart des divisions de mon service, et je perfectionnai l'organisation en plaçant le personnel sous la surveillance directe des examinateurs en chef. Ces changements eurent pour résultat d'accroître la somme de travail accompli par chacune des divisions et d'effectuer une économie de $4,320.48 par année:

	Conditions présentes	Conditions au 1er janvier 1924
Nombre de bureaux occupés par le personnel, non compris le garde-documents	35	54
Superficie (pieds)	22,811	28,445
Loyer	$21,647 88	$25,968 36

Ces dispositions ont grandement amélioré les conditions qui prévalaient lors de ma nomination, mais elles ne sont pas encore satisfaisantes car les employés d'une division travaillent encore dans les anciennes conditions. Groupés deux ou trois ensemble, ils occupent de petits bureaux où la surveillance fait défaut. Les bureaux assignés au personnel immédiat de l'Auditeur général sont trop exigus pour loger les nouveaux chefs de service et leurs adjoints qui, selon les plans de réorganisation en voie d'exécution, doivent recevoir directement leurs ordres de l'Auditeur général. Cet état de chose retarde les progrès de réorganisation du bureau de l'Auditeur général et l'on devra prendre des moyens pour faire disparaître ces obstacles.

Le Parlement a déjà été informé des inconvénients sans nombre résultant des groupements actuels du personnel des divers ministères. Je ne me propose pas de discuter cette question au long dans le présent rapport. Je me bornerai à signaler que l'efficacité des services souffre du fait de cette situation et que les dépenses en sont considérablement augmentées, et cela à cause de l'éparpillement du personnel des ministères. Tant qu'on ne fera pas disparaître cette lacune, on ne saurait opérer de réorganisation efficace, économique et pratique du service, d'une manière pleinement satisfaisante.

Lorsqu'on procédera à l'aménagement des bureaux des divers services, il me semble qu'on devra prendre les mesures nécessaires pour abriter la grande quantité d'archives précieuses qui sont présentement disséminées dans plusieurs édifices exposés aux ravages de l'incendie. La destruction de certaines de ces pièces pourrait constituer une véritable calamité et rendre possibles des réclamations injustifiées excédant de beaucoup le coût de l'édifice à l'épreuve de l'incendie et destiné à cette fin particulière, où l'on pourrait garder les archives dans des conditions idéales quant au classement, à la sécurité, et à la facilité d'accès.

ARTICLES INOPÉRANTS DE LA LOI DU REVENU CONSOLIDÉ ET DE L'AUDITION

A la lecture de la loi du Revenu consolidé et de l'Audition, j'ai constaté que dans certains cas la pratique suivie dans notre Bureau n'était pas exactement conforme aux dispositions statutaires.

Il me semble qu'il est de mon devoir d'attirer l'attention de la Chambre des Communes sur ces articles de la loi, qui, en ce qui concerne la pratique adoptée pour la vérification des dépenses publiques, ne sont guère observés.

Les articles 35 et 37 stipulent que les revenus bruts, quelle qu'en soit la source, perçus par tous les fonctionnaires chargés de recevoir des deniers publics doivent être déposés au compte du ministre des Finances et du Receveur général, à la banque ou aux banques qu'il désignera. Cette disposition n'a pas été appliquée au ministère des Postes, pour la raison que ce ministère, en vertu d'une coutume depuis longtemps établie, retient sur les deniers perçus des sommes suffisantes pour payer les salaires et les allocations d'une certaine catégorie de maîtres de poste dont la rémunération n'est pas votée dans le bill des subsides. Je suis d'avis que l'on devrait légaliser cette pratique par un statut, si on a l'intention de la maintenir.

Les statuts confèrent au Gouverneur en conseil le pouvoir d'autoriser le remboursement, dans certaines conditions, de recettes et de drawbacks perçus par le ministère de la Douane. Les remboursements ainsi autorisés sont pris sur les revenus, mais il n'existe pas de texte de loi défini à cet effet. On semble justifier cette pratique par le fait que les sommes remboursées ont été antérieurement portées au crédit du revenu.

L'article 41 prescrit que l'Auditeur général doit veiller à ce qu'il ne soit émis pour le paiement de deniers publics aucun chèque pour lequel le Parlement n'a pas directement ouvert un crédit, ou pour le paiement de deniers outrepassant quelque partie de tel crédit dont l'emploi a été autorisé par le Gouverneur en conseil.

Bien que cette disposition statutaire semble d'application générale, elle ne peut pas s'appliquer au chèque émis en vertu de lettres de crédit de département. Ces lettres de crédit sont émises par le ministère des Finances à la demande de l'Auditeur général en faveur des sous-ministres, fonctionnaires, commis et autres personnes relevant des divers départements ou services chargés de l'administration des deniers votés par le Parlement pour couvrir les dépenses de tout service public déterminé. Je n'exerce aucun contrôle direct sur les chèques émis en vertu de ces lettres de crédit. Je les vois pour la première fois lorsque je reçois des départements les relevés mensuels des chèques émis au cours du mois précédent en même temps que leurs demandes de rembourser aux banques, sur lesquelles on les a tirés, le montant formé par les chèques ainsi émis. Les départements intéressés doivent assumer toute la responsabilité de l'émission de ces chèques et des dépenses qu'ils soldent. Si l'examen et la vérification des pièces soumises à l'appui de ces dépenses révèlent des irrégularités, on y attire immédiatement l'attention du département et si on ne répond pas d'une façon satisfaisante à mon objection, la loi stipule (article 60) que je dois référer la question au conseil du Trésor.

Il est à noter que *l'article 61* du statut m'oblige à faire part à la Chambre des Communes dans mon rapport annuel de toute objection que je puis faire aux dépenses.

Lorsqu'on me demande directement la permission d'émettre des chèques pour le paiement de services rendus ou d'achats de matériaux, je me trouve dans l'obligation de refuser l'émission de tels chèques jusqu'à ce qu'on m'ait démontré que la dette est juste, qu'elle a été contractée régulièrement et que les crédits parlementaires autorisent cette dépense.

L'article 48 stipule que le ministre des Finances doit faire préparer et transmettre à l'Auditeur général, le ou avant le trentième jour de juin de chaque année, un compte indiquant les déboursés faits à même le fonds du revenu consolidé durant l'année financière terminée le trente et un mars précédent, pour les services qu'il a directement sous son contrôle.

Cette prescription n'est pas suivie quant à la transmission des comptes, mais ce bureau obtient ces renseignements dans les comptes d'appropriation envoyés par les divers services de dépenses.

Les dépenses faites à même le Fonds du revenu consolidé, telles qu'indiquées dans ces comptes d'appropriation, sont examinées et vérifiées, et rapport en est fait à la Chambre des Communes de la manière prescrite par le paragraphe 2 de cet article.

Cependant j'ai l'intention de demander aux divers départements de mieux se conformer à cette disposition de la loi, car elle permet l'exercice d'un contrôle plus satisfaisant, pourvu que l'on adopte des formules uniformes applicables aux divers départments, et qu'on y joigne des instructions sur la manière de les utiliser.

Article 50.—La loi du Revenu consolidé et de l'Audition a été modifiée par une loi passée au cours de la session du Parlement de 1922 (George V, chapitre 15); cette modification révoque pratiquement l'article 50 de la loi originelle. Cet article stipule que tous les soldes des crédits restés sans emploi au 31 mars de toute année financière, peuvent être attribués par décret du Conseil au paiement de toute obligation contractée et due avant ou le dernier jours de l'année financière, au cours des trois mois qui suivent.

La loi telle que modifiée stipule que les soldes des crédits restés sans emploi à la fin de l'année financière deviennent surannés et sont rayés des livres comme le seront également les soldes des crédits contre lesquels il n'a pas été tiré de chèques.

On a constaté qu'il était impossible d'appliquer ces modifications de la loi aux crédits des années financières 1922-23 et 1923-24, pour la raison qu'en le faisant on aurait gêné sérieusement les services de dépenses touchant le règlement des obligations contractées vis-à-vis du public. Le ministère des Postes, par exemple, aurait été obligé de porter des dépenses au montant d'environ $2,438,500, encourues et dues le dernier jour de l'année financière, aux crédits de l'année suivante. Il en aurait été de même pour les autres départements mais pas au même point.

Il est évident que les obligations échues vers la fin de l'année ne peuvent pas être réglées par les départements intéressés à temps pour porter le montant de ces obligations au compte des crédits de l'année financière à laquelle elles appartiennent réellement, si les crédits auxquels elles doivent être imputées deviennent surannés et sont rayés des livres le dernier jour de l'année financière.

Il me semble que c'est pour faire face à cette situation qu'on a d'abord autorisé le Gouverneur en conseil à proroger l'époque de la clôture des crédits pour une période d'au plus trois mois à compter de l'expiration de l'année financière.

La principale raison alléguée pour modifier la loi c'est que l'on voulait hâter l'achèvement du rapport de l'Auditeur général. L'expérience a démontré que tel n'a pas été le résultat; et je suis d'avis que cette modification, en ce qui concerne la clôture des comptes d'appropriation, devrait être abrogée et que la disposition à cette fin contenue dans la loi originelle devrait être remise en vigueur.

La coutume suivie, en ce qui concerne les paiements tels qu'effectués actuellement au moyen des lettre de crédit, exite depuis que la loi du Revenu consolidé et de l'Audition est en vigueur, et à mon avis, je ne crois pas qu'il serait dans l'intérêt public de modifier cette procédure. Adopter comme pratique générale la vérification par ce département avant le paiement aurait pour effet, je crois, de relever les ministères de la pleine et entière responsabilité qu'ils doivent assumer pour toutes les dépenses qu'ils font.

Les articles 66 et 67, aux termes desquels l'Auditeur général est tenu de signer et approuver certains comptes qui lui sont soumis pour qu'il en fasse la vérification, n'ont pas été observés de la manière prescrite.

Les comptes mentionnés dans ces articles sont examinés et vérifiés mais on n'a pas accoutumé d'envoyer un certificat officiel au comptable: on attire l'atten-

tion de ce dernier sur les charges non autorisées, ou sur les erreurs de calcul ou sur l'absence du certificat nécessaire touchant les prix payés ou autres irrégularités que l'on a pu découvrir, et, si l'on ne reçoit pas d'explications satisfaisantes, les objections ainsi exposées au ministère sont portées à la connaissance de la Chambre des Communes dans la correspondance insérée dans le rapport annuel.

Contrôle des dépenses

La loi du Revenu Consolidé et de l'Audition est modelée sur la loi anglaise. C'est cette loi qui régit l'administration du Bureau de l'Auditeur général. Les méthodes suivies par le Bureau pour l'examen de la dépense à même les appropriations, pour le contrôle des recettes, de même que la méthode de faire rapport reposent, en quelque sorte, sur la même base que celle sur laquelle s'appuie le département du Contrôleur et Auditeur général d'Angleterre. Ce dernier, toutefois, a quelque peu modifié ses méthodes au cours des dernières années et, au lieu d'examiner les pièces justificatives de la dépense dans son propre bureau, voit à ce que ces pièces soient examinées dans les bureaux des ministères où des salles sont mises à la disposition de son personnel d'examinateurs, à l'exception de quelques petits ministères moins importants dont les pièces justificatives sont encore examinées dans son bureau. Ceci constitue une différence marquée et est plus pratique, puisque la loi anglaise prescrit qu'une vérification préalable de toutes les dépenses soit faite par un fonctionnaire nommé à cette fin par la Trésorerie appelé "Accounting Officer" dans chacun des services de dépenses, qui est responsable au Parlement, au conseil du Trésor et son ministre, qui suit de près tous les item de la dépense et est obligé, par l'entremise de son ministre, de faire connaître au conseil du Trésor toutes les irrégularités qui peuvent se produire. Il n'a absolument rien à faire avec la comptabilité et les travaux administratifs du ministère. De cette manière l'Auditeur général n'est pas tenu de faire une vérification complète de tous les détails dans tous les cas. Son travail se résume à faire une vérification partielle suffisante pour le convaincre que la volonté du Parlement est respectée en ce qui a trait au montant voté dans les comptes d'appropriation, bien que, de temps à autre, il peut arriver que soit faite une vérification plus minutieuse, lorsque nécessaire. On ne tient aucun livre dans son département, à l'exception des dossiers nécessaires à son administration; de par sa nature même le travail du bureau de vérification a le caractère d'un contrôle comptable et judiciaire.

Au Canada on ne s'en est pas tenu à ce principe, car les comptes d'élections sont confiés à des fonctionnaires du Bureau de l'Auditeur général. Contrairement à la loi anglaise précitée, qui pourvoit à une vérification préalable indépendante et impartiale par un fonctionnaire nommé par le Conseil du Trésor auquel il est responsable, l'article 55 de la Loi du Revenu Consolidé et de l'Audition prescrit que les sous-ministres et autres fonctionnaires des ministères surveilleront la dépense des deniers publics et la vérification des comptes détaillés de leurs ministères respectifs, de l'exactitude desquels ils sont responsables.

L'application de cet article a pu donner satisfaction à l'époque de son adoption par le Parlement, mais il me semble qu'il serait maintenant opportun de changer le mode de vérification préalable en adoptant la pratique anglaise.

Forme du rapport annuel

Dans le passé, la coutume générale a été de publier en détail les sommes versées à chaque personne ou firme pour travaux accomplis ou matériaux fournis, sans indiquer l'objet des dépenses. On a déjà suggéré d'éliminer ces détails, mais jusqu'ici ni le comité des comptes publics ni la Chambre des Communes n'ont pris aucune décision et, en conséquence, on n'a pas modifié la publication des détails.

Une classification judicieuse des dépenses groupées sous des en-têtes descriptifs et indiquant l'objet des déboursés, serait plus utile et plus pratique. L'adoption de cette méthode nécessiterait l'élimination du nom des personnes et des firmes en faveur desquelles on effectue les paiements, excepté dans le cas d'employés réguliers ou d'entrepreneurs qui touchent des sommes considérables, pourvu qu'on explique, dans le rapport annuel, la différence entre les dépenses et les crédits et l'augmentation ou la diminution du revenu et que l'on donne un compte rendu de chacune des activités des divers départements. Cela faciliterait énormément la compréhension des comptes rendus et serait plus conforme à la formule généralement employée.

Pour faire cette classification, par compte, des déboursés, il me faudra obtenir des services de dépenses des indications plus précises; mais je ne prévois pas de difficultés de ce côté.

Comme, lors de mon entrée en fonctions, il était déjà trop tard pour modifier la forme antérieure de ce rapport et que, par ailleurs, on m'a informé qu'il était préférable de ne pas faire de trop grandes innovations, je me suis efforcé, pour cette année, de ne pas m'éloigner de la formule précédemment en usage. Mais en effectuant une nouvelle disposition des détails, nous avons pu réduire de près d'un tiers le volume du rapport, soit 1,000 pages, sans diminuer sensiblement les renseignements qu'il contient, et par suite nous avons fait une économie de plus de $6,000 dans le coût des impressions.

Je puis dire qu'à ma connaissance il n'y a pas, dans les autres pays, d'auditeur général qui donne des détails aussi minutieux que ceux que l'on trouve dans ce rapport, et si cette pratique a pu être suivie avec avantage dans le passée, elle semble maintenant surannée et son application devient mois praticable de jour en jour à cause de la grande augmentation des dépenses et du nombre croissant de personnes qui ont des relations avec le gouvernement. Si l'on considère que le publication de ces détails est une sauvegarde, il faudra trouver des moyens différents qui puissent avoir la même efficacité.

La compilation de ces détails occupe le temps de probablement environ 25 pour 100 du personnel, car il faut tenir un compte séparé pour presque chacune des personnes ou des firmes qui reçoivent quelque argent du gouvernement. A proprement parler, ce système n'est pas de la vérification, mais tout simplement de la comptabilité ordinaire, et ce travail qu'il faut faire avec soin, détourne jusqu'à un certain point l'attention qu'il faudrait accorder à d'autres travaux plus importants. On m'informe que la Chambre des Communes n'a pas indiqué à ce Bureau une formule spéciale de rapport annuel, et la forme actuelle semble être devenue acceptable; tant que la Chambre des Communes n'aura pas exprimé sa désapprobation je ne me croirai pas justifié de faire de changements trop considérables.

Le changement le plus notable dans la forme usitée pour les rapports des années antérieures, c'est que le volume I contient la matière de tout le rapport, y compris les relevés et résumés des revenus et des dépenses, les détails du tout se trouvant dans les volumes 2 et 3 du rapport.

On trouvera dans le volume I des états comparatifs et des tableaux concernant les revenus, les dépenses et les crédits votés, présentés sous une forme qui, je l'espère, sera favorablement accueillie par tous ceux qui auront l'occasion de consulter ce rapport.

REMARQUES GÉNÉRALES

Au cours de l'année 1924, ce Bureau a procédé à un nombre limité d'inspections, quoique de beaucoup plus nombreuses que les années précédentes, des branches du service extérieur, dans le but d'examiner leurs systèmes de comptabilité, ce qui lui a fourni l'occasion de faire des recommandations dans presque tous les cas en vue de les améliorer et d'élaborer des mesures tendant à prévenir

les irrégularités; et les ministères intéressés semblent apprécier les avantages qui découlent de cette inspection.

Jusqu'à présent on a pu considérer le travail du Bureau de vérification comme satisfaisant en ce qui concerne le contrôle des dépenses effectuées à même les crédits votés par le Parlement. Malgré cela, les mêmes méthodes de vérification et de présentation du rapport qui existaient en 1878 sont encore pratiquement en vigueur et elles sont devenues insuffisantes par suite du grand développement du pays, de l'augmentation correspondante dans les dépenses publiques, qui s'élevaient pour l'année financière close en mars 1924 à $387,614,646.01 contre $30,779,938.52 en 1879, et d'une plus grande diversité relativement à la nature, la distribution et la classification de ces dépenses.

Il n'y a jamais eu d'inspection systématique: —

1. des recettes publiques depuis 1889, date à laquelle le Bureau de l'Auditeur fut prié par le Conseil du Trésor de faire un examen des recettes qui en 1879 s'élevaient à $27,020,524.90 en comparaison avec le total de la dernière année financière, qui a été de $406,903,189.16;

2. du matériel en dépôt dans les divers services du gouvernement dans tout le Dominion, dont il est plus longuement parlé dans un chapitre précédent;

3. des comptes publics et des valeurs déposées au ministère des Finances, tel que requis, le 6 juillet 1881, par une décision du Conseil du Trésor;

4. des comptes des corps publics aidés par le gouvernement fédéral sous forme de prêts, avances ou subventions;

5. du fonctionnement de certains services sous le contrôle d'un ministère quelconque tels que les fermes expérimentales, certains travaux publics, etc.;

6. des fonds en fiducie de toute sorte ou catégorie gardés en dépôt par n'importe quel ministère;

7. des comptes courants et des arrérages en souffrance tenus par les ministères.

Sous ce rapport il est une autre question au sujet de laquelle je désire attirer l'attention, c'est la disposition contenue dans l'article 31 de la loi de l'Audition qui autorise l'Auditeur général à établir, sous l'approbation du Conseil du Trésor, des règlements et de prescrire des formules pour la gouverne des comptables principaux et des sous-comptables pour la rédaction et la présentation de leurs comptes périodiques soumis à l'examen. Il s'est fait bien peu de progrès au sujet de l'élaboration de ces règlements et formules quoique ce travail s'impose de toute nécessité, mais on ne peut y arriver que graduellement et après seulement que ce Bureau sera en état de se renseigner parfaitement sur le système de comptabilité suivi dans les divers ministères.

Il convient de remarquer que les observations qui précèdent ne s'appliquent pas uniquement aux comptes mentionnés plus haut, car le Bureau de l'Auditeur institue des investigations dans d'autres directions, notamment:

(*a*) La vérification des frais de transport;

(*b*) L'examen de tous les contrats;

(*c*) Le contrôle des sommes dues au Gouvernement fédéral.

Les causes de faiblesse du Bureau de l'Auditeur peuvent se résumer comme suit:

(*a*) constitutionnelles — La loi du Revenu consolidé et de l'Audition qui existe depuis 1878 n'a pas été modifiée de manière à correspondre à l'évolution des conditions nouvelles dont le développement s'est accentué depuis cette date.

(*b*) administratives—Tel qu'expliqué précédemment, le manque d'hommes ayant la formation voulue et partant le manque de méthodes appropriées de vérification.

Bien que je ne sois pas en mesure, dans les circonstances présentes de procéder à un examen détaillé du système de comptabilité en vogue dans les divers ministères, je suis cependant convaincu que les divers services du gouvernement y trouveraient des avantages marqués si d'une façon plus générale des méthodes modernes de comptabilité y étaient adoptées.

La standardisation des méthodes suivies a pour effet, lorsqu'on en fait une rigoureuse application, de déterminer une plus grande mesure d'uniformité, de coordination et de coopération et d'assurer également un contrôle plus complet des recettes réelles et éventuelles et des dépenses, et de fournir aussi un moyen plus efficace de saisir la situation générale relativement aux opérations et aux affaires du pays par suite du fait que les rapports feront mieux voir et plus complètement les différentes phases de nos finances nationales.

En raison de sa position unique dans le service public, ayant à examiner minutieusement les comptes des ministères ainsi que leurs nombreuses activités, ce qui constitue la tâche la plus importante et la plus compliquée qui soit au Canada, le Bureau de l'Auditeur général semble devoir être le médium logique devant servir à l'application de ce plan, mais, pour y arriver, il faudrait l'outiller de manière à pouvoir répondre à toutes les exigences en matière de contrôle, d'investigation et d'organisation systématique.

L'étude de cette question s'impose à brève échéance, car l'organisation comptable et de contrôle exigée par le développement important du Canada doit être le dernier mot en fait d'efficacité. A mon sens, il en résulterait une économie et une réduction du fardeau des impôts. Mais cela pourrait requérir la suppression des obstacles au progrès dans cette direction, qu'il s'agisse de vieilles méthodes ou de lois restrictives ou insuffisantes qu'il faudrait abroger ou modifier; autrement même les efforts les mieux dirigés aboutiraient à peu de chose.

Pour mieux apprécier les fonctions de l'Auditeur général, il faut se rappeler que, d'après les lois actuelles, il n'a pas le pouvoir d'accomplir un acte d'administration ni de réaliser une économie, sauf dans son bureau; et même là, il est restreint par des règlements qu'il pourrait ne pas considérer comme favorables à la bonne conduite des affaires de son Bureau dans le meilleur intérêt du pays.

Sous ce rapport, je désire également rappeler que les fonctions de l'Auditeur général se trouvent, de par la loi, limitées à l'examen des comptes d'appropriations: "Crédits et dépenses". En outre, et à part l'obligation d'examiner et d'annuler, de concert avec le sous-ministre des Finances, les valeurs du Dominion, les obligations, les coupons d'intérêt et les billets du Dominion rachetés, avant d'être finalement détruits, il n'a aucun pouvoir, sauf sur demande du ministre des Finances en vertu de l'article 63 de la Loi du Revenu consolidé et de l'Audition. D'après cet article, le Conseil du Trésor, en 1881, à la prière du ministre des Finances de l'époque, adopta un ordre du jour enjoignant à l'Auditeur général de vérifier les émissions de billets, les comptes des différents receveurs généraux et les valeurs renfermées dans la voûte. Tout récemment, on a annulé cet ordre du jour, de sorte qu'à présent je ne puis faire la vérification des billets, sauf ceux rachetés, ni des espèces conservées dans les voûtes sous le contrôle du Gouvernement.

Au sujet de l'annulation de cette délibération, je désire faire remarquer qu'en 1921, l'article de l'Exchequer and Audit Act (Angleterre) autorisant le Trésor à obliger le Contrôleur et Auditeur général à vérifier certaines dépenses autres que celles contenues dans les comptes d'appropriation, a été abrogé et remplacé par de nouveaux articles obligeant l'Auditeur général à vérifier tous ces comptes.

Le Contrôleur et Auditeur général d'Angleterre est maintenant tenu de vérifier toutes les recettes du revenu, les comptes de stocks et de matières, les dépenses, les transferts, les ventes, les livraisons de valeurs, les timbres, les biens de Sa Majesté, etc., et d'en faire rapport à la Chambre.

La loi du Revenu consolidé et de l'Audition, qui est entrée en vigueur en 1878, détermine le montant des appointements de l'Auditeur général et les impute sur le fonds consolidé. En déterminant le montant de ses appointements et en les assurant on a voulu le rendre indépendant de toute intervention du gouvernement dans l'accomplissement de ses devoirs, en sa qualité de serviteur de la Chambre des Communes. Sir Richard Cartwright, sir John Macdonald et M. Blake soutinrent cette opinion.

Dix-sept ans plus tard, en 1895, sir Richard Cartwright se prononça fortement en ce sens à la Chambre des Communes, lorsqu'il déclara:—

> "Il est parfaitement clair que lorsque le Parlement créa le bureau de l'Auditeur général et donna au titulaire de la position un rang semblable à celui des juges, il avait l'intention d'en faire en quelque sorte un fonctionnaire du Parlement et de le rendre indépendant du gouvernement en fonction."

La position de Contrôleur et Auditeur général en Angleterre est bien définie à ce point de vue: "En plus, ses appointements sont imputés sur le fonds consolidé et ainsi ne dépendent pas des crédits annuels. En réalité sa position ressemble beaucoup à celle d'un juge de Sa Majesté et ses fonctions ont un caractère pour ainsi dire judiciaire." (Durell—"Parliamentary Grants", p. 157).

Les appointements statutaires de l'Auditeur général ne se chiffrent actuellement qu'à $5,000, de sorte que les deux tiers du montant autorisé par le Gouverneur en conseil doivent être votés dans les crédits annuels. Cette condition ne concorde pas avec les précautions prises au début pour sauvegarder l'indépendance de l'Auditeur général.

Je désire reconnaître les précieux services que m'a rendus M. Wm Kearns, l'Auditeur général adjoint, qui, avec les autres fonctionnaires de ce bureau, s'est toujours montré prêt à collaborer loyalement à l'accomplissement des devoirs nombreux et importants du Bureau de l'Auditeur général et à seconder mes efforts pour établir un plus haut degré d'efficacité dans ce Bureau.

GEO. GONTHIER, L.I.C., C.A.,
Auditeur Général.

OTTAWA,
9 février 1925.

AUDITOR GENERAL'S REPORT

1923-24

PART "a"

APPROPRIATION ACCOUNTS

RAPPORT DE L'AUDITEUR GÉNÉRAL

1923-24

PARTIE "a"

COMPTES DES CRÉDITS

Grand Summary of Grants and Expenditure, classified by Services

Services	Reference Vol. 1 page	Reference Vol. 2 & 3 page	Voted under Supply Bills — Crédits votés, lois des subsides	Statutory — Lois spéciales
Consolidated Fund—Fonds consolidé			$ cts.	$ cts.
Advances to Harbour Commissioners	a—60	F—3	.....	6,512,000 00
Adjustment of War Claims	a— 5	Q 2-Y 2	4,349,000 00	.....
Administration of Justice	a— 5	L—2	92,693 34	2,113,568 51
Agriculture	a— 7	A—2	7,119,500 00	.....
Can. Gov. Elevators, storage of grain	.....	F—3	.....	150 14
Charges of Management	a— 8	F—2	1,086,550 00	7,705,543 61
Civil Government	a— 9	.....	11,239,729 00	325,912 67
Customs and Excise	a—10	D—2	7,180,129 00	.....
Dominion Lands and Parks	a—11	K—2	4,414,470 00	.....
Edwards, Morgan & Co., auditing, etc., re Home Bank	.....	F—3	.....	15,350 19
Fisheries	a—12	O—2	1,473,000 00	159,916 80
Government Annuities	.....	F—3	.....	50,000 00
Government of the Northwest Territories	a—12	K—2	381,500 00	.....
Government of the Yukon Territory	a—13	K—2	190,600 00	100,000 00
Health	a—13	GG—2	723,300 00	.....
Immigration and Colonization	a—14	H—2	3,336,190 00	.....
Indians	a—14	I—2	3,436,119 00	212,587 00
Interest on Public Debt	a—15	F—2	.....	136,237,871 69
Labour	a—15	M—2	228,700 00	1,038,391 62
Legislation	a—16	N—2	1,010,552 50	1,404,711 00
Lighthouse and Coast Service	a—17	O—2	2,659,289 69	.....
Mail Subsidies and Steamship Subventions	a—18	ZZ—2	1,144,125 66	.....
Mines and Geological Survey	a—19	P—2	620,000 00	.....
Miscellaneous	a—20	.....	14,906,726 82	746,280 68
National Defence	a—23	Q—2	12,841,470 09	86,614 92
Ocean and River Service	a—25	O—2	2,570,370 00	.....
Penitentiaries	a—25	L—2	1,672,993 81	.....
Pensions	a—26	F2-YY2	33,193,052 30	929,549 01
Post Office—Outside Service	a—27	S—2	29,612,904 40	.....
Premium, Discount and Exchange	a—15	F—2	.....	1,296 31
Public Works—Income	a—28	V—2	13,980,661 29	455,529 17
Public Works—Collection of Revenue	a—45	V—12	1,171,800 00	.....
Railways and Canals—Income	a—47	W—2	77,394,005 62	4,410,083 66
Railways and Canals—Collection of Revenue	a—48	W—3	2,233,000 00	.....
Royal Canadian Mounted Police	a—48	X—2	2,596,999 11	.....
Scientific Institutions	a—49	R 2-O 2	1,252,489 00	.....
Sinking Funds	a—15	P—2	.....	3,113,004 78
Soldiers Civil Re-establishment	a—49	YY—2	13,274,996 00	.....
Soldiers Land Settlement	a—50	Z—2	8,400,000 00	.....
Steamboat Inspection	a—50	O—2	119,210 00	.....
Subsidies to Provinces	a—51	F—2	.....	12,386,136 08
Superannuation	a—52	.....	55,000 00	1,313,965 95
Superannuation No. 2	202	F—95	.....	131,715 00
Trade and Commerce	a—53	ZZ—2	3,769,240 36	79,809 54
Total Expenditure of Consolidated Fund—Total des dépenses, Fonds consolidé	.....	.....	269,730,366 99	179,529,988 33
Capital				
Public Works	a—28	V—2	4,671,200 00	.....
Public Works (Marine Dept.)	a—27	O—2	809,340 00	.....
Railways and Canals	a—46	W—2	13,325,432 63	16,395 90
Total Capital Expenditure—Total des dépenses imputables sur le Capital	.....	.....	18,805,972 63	16,395 90
Recapitulation				
Consolidated Fund—Fond consolidé	..	..	269,730,366 99	179,529,988 33
Capital	..	..	18,805,972 63	16,395 90
Grand total—Total global	.....	.....	288,536,339 62	179,546,384 23

Prepared by—Préparé par—
W. TUCKER, Accountant of Appropriation Accounts.
Comptable des crédits.

Tableau sommaire des crédits et des dépenses, répartis par service

Total Grants — Total des crédits	Total Actual Expenditure — Total des dépenses	Debits to Open Accounts — Débits aux comptes ouverts	Total Disbursements — Total des déboursés	Grants under Supply Bills — Crédits, lois des subsides	
				Not used — Non utilisés	Exceeded — Dépassés
$ cts.	$ cts.	$ cts.	$ cts.	$ cts	$ cts.
6,512,000 00	6,512,000 00	.....	6,512,000 00	.....	.....
4,349,000 00	766,432 17	.....	766,432 17	3,582,567 83	.....
2,206,261 85	2,196,492 23	.....	2,196,492 23	9,769 62	.....
7,119,500 00	6,805,057 85	.....	6,805,057 85	314,442 15	.....
150 14	150 14	.....	150 14	.....	.....
8,792,093 61	8,698,154 88	.....	8,698,154 88	93,938 73	.....
11,565,641 67	10,514,982 81	.....	10,514,982 81	1,050,658 86	.....
7,180,129 00	6,773,633 00	.....	6,773,633 00	406,496 00	.....
4,414,470 00	3,694,768 24	188,997 99	3,883,766 23	530,703 77	.....
15,350 19	15,350 19	.....	15,350 19	.....	.....
1,632,916 80	1,430,064 59	.....	1,430,064 59	202,852 21	.....
50,000 00	50,000 00	.....	50,000 00	.....	.....
381,500 00	301,591 11	.....	301,591 11	79,908 89	.....
290,600 00	284,608 03	.....	284,608 03	5,991 97	.....
723,300 00	662,189 78	.....	662,189 78	61,110 22	.....
3,336,190 00	2,417,373 63	77,334 55	2,494,708 18	841,481 82	.....
3,648,706 00	3,594,798 44	.....	3,594,798 44	53,907 56	.....
136,237,871 69	136,237,871 69	.....	136,237,871 69	.....	.....
1,267,091 62	1,220,006 04	.....	1,220,006 04	47,085 58	.....
2,415,263 50	2,318,643 36	.....	2,318,643 36	111,654 88	15,034 74
2,659,289 69	2,293,058 75	.....	2,293,058 75	366,230 94	.....
1,144,125 66	1,105,086 76	.....	1,105,086 76	39,038 90	.....
620,000 00	495,731 62	.....	495,731 62	124,268 38	.....
15,653,007 50	10,583,850 52	2,967,972 96	13,551,823 48	2,125,848 23	24,664 21
12,928,085 01	12,371,940 59	.....	12,371,940 59	556,144 42	.....
2,570,370 00	2,439,278 64	.....	2,439,278 64	131,091 36	.....
1,672,993 81	1,628,226 82	.....	1,628,226 82	115,201 48	70,434 49
34,122,601 31	33,411,081 50	.....	33,411,081 50	711,519 81	.....
29,612,904 40	28,305,940 55	.....	28,305,940 55	1,306,963 85	.....
1,296 31	1,296 31	.....	1,296 31	.....	.....
14,436,190 46	11,900,847 21	.....	11,900,847 21	2,555,651 89	20,308 64
1,171,800 00	1,061,840 01	.....	1,061,840 01	109,959 99	.....
81,804,089 28	5,393,441 18	26,050,000 00	31,443,441 18	50,360,648 10	.....
2,233,000 00	2,126,803 06	.....	2,126,803 06	106,196 94	.....
2,596,999 11	2,446,143 05	.....	2,446,143 05	150,856 06	.....
1,252,489 00	1,116,744 82	.....	1,116,744 82	135,744 18	.....
3,113,004 78	3,113,004 78	.....	3,113,004 78	.....	.....
13,274,996 00	9,970,992 68	.....	9,970,992 68	3,304,003 32	.....
8,400,000 00	1,532,978 25	3,415,526 80	4,948,505 05	3,451,494 95	.....
119,210 00	111,499 61	.....	111,499 61	7,710 39	.....
12,386,136 08	12,386,136 08	.....	12,386,136 08	.....	.....
1,368,965 95	1,366,969 48	.....	1,366,969 48	1,996 47	.....
131,715 00	131,715 00	.....	131,715 00	.....	.....
3,849 049 90	3,363,050 13	.....	3,363,050 13	485,999 77	.....
449,260,355 32	343,151,825 58	32,699,832 30	375,851,657 88	73,539,139 52	130,442 08
4,671,200 00	3,055,498 62	.....	3,055,498 62	1,615,701 38	.....
809,340 00	805,531 75	.....	805,531 75	3,808 25	.....
13,341,828 53	7,901,957 76	.....	7,901,957 76	5,439,870 77	.....
18,822,368 53	11,762,988 13	.....	11,762,988 13	7,059,380 40	.....
449,260,355 32	343,151,825 58	32,699,832 30	375,851,657 88	73,539,139 52	130,442 08
18,822,368 53	11,762,988 13	.....	11,762,988 13	7,059,380 40	.....
468,082,723 85	354,914,813 71	32,699,832 30	387,614,646 01	80,598,519 92	130,442 08

GEO. GONTHIER,
Auditor General.
Auditeur général.

Adjustment of the preceding Summary with the Public Accounts of Canada
Mise au point du tableau précédent avec les comptes publics du Canada

—	$ cts.	$ cts.	$ cts.
Auditor General's Report—Rapport de l'Auditeur Général—Page—b			
Total amount of Consolidated Fund expenditure as shown in Grand Summary—Total des dépenses imputables sur le Fonds consolidé, comme il appert dans le tableau sommaire...	.....	375,851,657 88	
Deduct the following amounts not included on page 4 of the Public Accounts—Déduire les sommes suivantes non incluses dans la page 4 des comptes publics—			
Sinking Funds—Public Accounts, Page 45	3,113,004 78		
Railway Grade Crossing Fund—Public Accounts, Page 41.....	44,439 94		
Advances to Harbour Commissioners—			
Montreal—Public Accounts, Page 41..	3,285,000 00		
Vancouver—Public Accounts, Page 41.	2,778,000 00		
Quebec—Public Accounts, Page 44....	449,000 00		
Appropriations—treated as Open Accounts—			
Vote 554, Loans to Provinces *re* erection of dwelling houses—Public Accounts, Page 41.....	2,967,972 96		
Vote 283—Seed grain advances and relief to needy settlers—Public Accounts, Page 42.....	188,997 99		
Votes 139 and 148—Canadian National Railway Company—Public Accounts, Page 43.....	24,550,000 00		
Vote 140—Loan to Canadian Government Merchant Marine, Limited—Public Accounts, Page 7.....	1,500,000 00		
Vote 284—Advances to soldiers settling upon the land—Public Accounts, Page 42.....	3,415,526 80		
Vote 59—Empire Settlement—Public Accounts—Page 42.....	77,334 55		
		42,369,277 02	
Total Consolidated Fund expenditure as shown on page 4 of the Public Accounts of Canada—Total des dépenses imputables sur le Fonds consolidé, comme il appert dans la page 4 des comptes publics du Canada.....	.....	.....	333,482,380 86

Adjustment of War Claims—Règlement des réclamations de guerre

Service	No. of Vote — N° du crédit	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés	Grant exceeded — Crédits dépassés
		$ cts.	$ cts.	$ cts.	$ cts
National Defence—					
Militia Services	381	4,000,000 00	678,320 16	3,321,679 84	
Naval Services	381	274,000 00	44,283 95	229,716 05	
Secretary of State	382	75,000 00	43,828 06	31,171 94	
Totals under Supply Bill—Totaux, en vertu de la loi des subsides	.....	4,349,000 00	766,432 17	3,582,567 83	

Examined and certified—Examinés et certifiés.
E. S. JOHNSTON, Chief Examiner—"G" Branch.
Chef comptable—Division "G".
J. S. STEVENSON, Chief Examiner—"B" Branch.
Chef comptable—Division "B".

These accounts have been examined under my direction, and are correct.
Ces comptes ont été vérifiés sous ma direction et ils sont exacts.

GEO. GONTHIER,
Auditor General.
Auditeur général.

Administration of Justice—Administration de la Justice

Service	No. of Vote — N° du crédit	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés	Grant exceeded — Crédits dépassés
Under Supply Bills—En vertu de la loi des subsides		$ cts.	$ cts.	$ cts.	$ cts.
Supreme Court of Canada—					
Contingencies and disbursements, including books, magazines, etc. for judges, not exceeding $300	31	7,500 00			
Law books and books of reference for library and binding of same	31	10,000 00	25,388 64	111 36	
Printing, binding and distributing court reports	31	8,000 00			
Exchequer Court of Canada—					
Contingencies—Judges' and court officers' travelling expenses, remuneration to sheriffs, etc., and $150 for judges' books	32	6,000 00			
Miscellaneous expenses, Exchequer Court in Admiralty	32	500 00			
Printing, binding and distributing court reports	32	2,000 00	7,857 32	642 68	
Salary of Marshal in Admiralty, Quebec	32	333 34	333 34	.....	
To assist publication of Digest of the Exchequer Court reports	454	1,000 00	1,000 00	.....	
Yukon Territory—					
Travelling allowance of judge	33	200 00			
Living allowance of judge	33	5,000 00			
Salaries, sheriff and Clerk of Territorial Court, $4,000 each, stenographer, $2,100	33	10,100 00	22,740 40	7,859 60	
Living allowances of court officers and police magistrate	33	5,300 00			
Miscellaneous expenditure	33	10,000 00			
Living allowance for judge of Atlin, B.C.	30	1,200 00	1,200 00	.....	
Miscellaneous expenditure	453, 30	25,000 00	23,844 02	1,155 98	
Remuneration to Judge Dubuc for services as Stipendiary Magistrate of N.W.T. in summer of 1921	453	560 00	560 00	.....	
Totals under Supply Bills—Totaux, en vertu de la loi des subsides	.....	92,693 34	82,923 72	9,769 62	

Administration of Justice-Con.—Administration de la Justice-Fin

Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés
Under Special Statutes—En vertu de lois spéciales			
Supreme Court of Canada—			
Salaries of Judges		70,354 84	
Exchequer Court of Canada—			
Salaries of Judges		18,038 81	
Travelling allowances, Admiralty Judges		388 90	
Ontario—			
Supreme–Appellate Division		41,924 73	
High Court Division		125,171 98	
County Courts		339,035 72	
Travelling allowances		31,132 07	
Quebec—			
King's Bench		109,000 00	
Superior Court		352,775 00	
Travelling allowances		23,301 60	
Nova Scotia—			
Supreme Court		63,750 00	
Divorce		500 00	
County		35,000 00	
Travelling allowances		4,590 32	
New Brunswick...			
Court of Appeal		28,000 00	
King's Bench		35,330 63	
Divorce		500 00	
County		29,583 26	
Travelling allowances		8,118 83	
Manitoba—			
Court of Appeal		46,304 03	
King's Bench		55,000 00	
County		44,409 41	
Travelling allowances		6,515 95	
British Columbia—			
Court of Appeal		46,000 00	
Supreme		55,000 00	
County		70,000 00	
Travelling allowances		19,708 55	
Prince Edward Island—			
Supreme Court		28,000 00	
County		15,000 00	
Travelling allowances		691 70	
Saskatchewan—			
Court of Appeal		37,000 00	
King's Bench		72,250 00	
District		90,000 00	
Travelling allowances		15,801 85	
Alberta—			
Supreme Court		101,000 00	
District		60,000 00	
Travelling allowances		23,973 70	
Yukon Territory—			
Territorial Court		6,416 63	
Police Court—Whitehorse		4,000 00	
Total under Statute—Total, en vertu de lois spéciales		2,113,568 51	
Summary—Sommaire—			
Amount under Supply Bills	92,693 34	82,923 72	9,769 62
Amount under Special Statutes	2,113,568 51	2,113,568 51	
Totals—Totaux	2,206,261 85	2,196,492 23	9,769 62

Examined and certified—Examinés et certifiés.

J. N. TRIBBLE, (Supply Bill), Chief Examiner, "E" Branch.
(Loi dés subsides), Chef comptable Division "E".

A. H. BROWN, (Statutes), Chief Examiner, "A" Branch.
(Lois), Chef comptable, Division "A".

These accounts have been examined under my direction, and are correct.
Ces comptes ont été vérifiés sous ma direction et ils sont exacts.

GEO. GONTHIER,
Auditor General.
Auditeur général.

Agriculture

Service	No. of Vote — N° du crédit	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés	Grant exceeded — Crédits dépassés
		$ cts.	$ cts.	$ cts.	$ cts.
Administration of the Agricultural Instruction Act	50	20,000 00	7,890 98	12,109 02	
Cold Storage warehouses	43	50,000 00	40,000 00	10,000 00	
Dairying	42	230,000 00	226,016 84	3,983 16	
Destructive Insect and Pest Act—Adm	41	310,000 00	263,769 80	46,230 20	
Entomology	40	30,000 00	23,213 13	6,786 87	
Experimental farms	39	1,525,000 00	1,508,587 42	16,412 58	
Fruit	44	182,000 00	177,048 91	4.951 09	
Agricultural instruction—Grants to the Provinces of Canada	51	900,000 00	900,000 00	.....	
Health of Animals, etc	45, 465	2,250,000 00	2,135,433 89	114,566 11	
International Institute of Agriculture	47, 461	20,000 00	19,967 89	032 11	
Live stock	48	1,230,000 00	1,198,522 69	31,477 31	
Publications	46	28,500 00	28,500 00	.....	
Seed, feed and fertilizer control	49	295,000 00	247,000 58	47,999 42	
Dehydration of fruits and vegetables	459	10,500 00	10,492 36	7 64	
Chilled beef shipments	460	25,000 00	7,075 48	17,924 52	
Grant to G. B. Alderson for hogs slaughtered	462	1,500 00	1,500 00	.....	
Suppression of foul brood in bees	463	5,000 00	5,000 00	.....	
Salary and expenses of an Agricultural Produce marketing agent in Great Britain	464	7,000 00	5,037 88	1,962 12	
Totals under Supply Bill—Totaux, en vertu de la loi des subsides	.....	7,119,500 00	6,805,057 85	314,442 15	

Examined and certified—Examines et certifiés.

E. S. JOHNSTON—
Chief Examiner, "G" Branch.
Chef comptable, Division "G".

These accounts have been examined under my direction, and are correct.
Ces comptes ont été vérifiés sous ma direction et ils sont exacts.

GEO. GONTHIER,
Auditor General.
Auditeur général.

Charges of Management—Frais d'administration

Service	No. of Vote — N° du crédit	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés	Grant exceeded — Crédits dépassés
		$ cts.	$ cts.	$ cts.	$ cts.
Offices of the Assistant Receivers General and Country Savings Banks—					
Salaries	1	110,000 00	104,544 00	5,456 00	
Contingencies	1	15,000 00	8,965 70	6,034 30	
Printing, signing, sealing and macerating Dominion Notes	1	515,000 00	514,999 75	0 25	
Printing, advertising, inspection, express, etc	1	150,000 00	149,277 50	722 50	
Commission for payment of interest on Public Debt, purchase of Sinking Funds, auditing	1	100,000 00	86,341 48	13,658 52	
Brokerage on purchase of Sinking Funds	1	7,000 00	6,535 68	464 32	
English Bill Stamps, postage, etc	1	3,000 00	2,704 87	295 13	
Clerical assistance in connection with transfer and registration of bonds, etc., and with flotation of loans	1, 436	181,500 00	115,549 57	65,950 43	
To appoint Walter Duncan—Salary and contingent expenses	1	5,050 00	3,692 72	1,357 28	
Totals under Supply Bill—Totaux en vertu de la loi des subsides	.....	1,086,550 00	992,611 27	93,938 73	
Under Statute—En vertu de lois spéciales					
Charges of Management—Loan Account	.....	.....	7,705,543 61		
Summary—Sommaire—					
Amount under Supply Bill	.....	1,086,550 00	992,611 27	93,938 73	
Amount under Statute	.....	7,705,543 61	7,705,543 61	.....	
Total—Totaux		8,792,093 61	8,698,154 88	93,938 73	

Examined and certified—Examinés et certifiés.
J. S. STEVENSON—
Chief Examiner, "B" Branch.
Chef comptable, Division "B".

These accounts have been examined under my direction, and are correct.
Ces comptes ont été vérifiés sous ma direction et ils sont exacts.

GEO. GONTHIER,
Auditor General.
Auditeur général.

Civil Government—Gouvernement civil

Service	No. of Vote — N° du crédit	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés	Grant exceeded — Crédits dépassés
Under Supply Bills—En vertu de la loi des subsides		$ cts.	$ cts.	$ cts.	$ cts.
Agriculture—Salaries	14, 444	720,745 00	640,018 16	80,726 84	
Contingencies	14	135,000 00	134,919 55	80 45	
Archives—Salaries	26, 445	71,360 00	67,782 51	3,577 49	
Contingencies	26, 445	18,500 00	18,494 47	5 53	
Auditor General's Office—Salaries	11	257,790 00	242,924 81	14,865 19	
Contingencies	11, 442	75,500 00	64,562 81	10,937 19	
Civil Service Commission—Salaries	28	188,305 00	183,119 83	5,185 17	
Contingencies	28	80,000 00	66,714 28	13,285 72	
Customs and Excise—Salaries	13	577,375 00	524,108 01	53,266 99	
Contingencies	13	48,000 00	30,634 51	17,365 49	
External Affairs—Salaries	25, 446	79,740 00	74,690 69	5,049 31	
Contingencies	25	37,000 00	25,598 99	11,401 01	
Finance—Salaries	12	402,947 50	351,011 35	51,936 15	
Contingencies	12	50,000 00	32,410 96	17,589 04	
Governor Generals' Secretary's Office—Salaries	2	31,915 00	31,885 00	30 00	
Contingencies	2	66,000 00	64,828 54	1,171 46	
Health—Salaries	29	152,950 00	140,601 33	12,348 67	
Contingecies	29	70,400 00	60,612 42	9,787 58	
High Commissioner's Office—Salaries	23, 447	25,970 00	24,310 00	1,660 00	
Contingencies	23, 447	92,563 00	87,595 97	4,967 03	
Immigration and Colonization—Salaries	8, 439	274,845 00	233,013 47	41,831 53	
Contingencies	8	60,000 00	53,200 41	6,799 59	
Indian Affairs—Salaries	9	149,380 00	144,141 86	5,238 14	
Contingencies	9	19,000 00	18,180 74	819 26	
Insurance—Salaries	24	67,745 00	59,040 47	8,704 53	
Contingencies	24	61,000 00	60,694 42	305 58	
Interior—Salaries	7, 438	1,504,982 00	1,430,076 40	74,905 60	
Contingencies	7	115,000 00	87,056 13	27,943 87	
Justice—Salaries	4, 437	219,030 00	211,263 85	7,766 15	
Contingencies	4	32,500 00	32,348 97	151 03	
Labour—Salaries	22, 451	236,785 00	225,751 91	11,033 09	
Contingencies	22	45,500 00	33,680 24	11,819 76	
Marine and Fisheries—Salaries	15, 448	525,840 00	493,074 59	32,765 41	
Contingencies	15	100,500 00	88,541 58	11,958 42	
Mines—Salaries	18	533,190 00	476,882 93	56,307 07	
Contingencies	18	6,700 00	6,424 56	275 44	
National Defence—Salaries	5, 440	714,681 00	659,170 32	55,510 68	
Contingencies	5	50,000 00	41,894 46	8,105 54	
Patent and Copyright—Salaries	21, 441	177,865 00	165,965 71	11,899 29	
Contingencies	21	35,000 00	28,445 30	6,554 70	
Post Office—Salaries	19	1,116,448 00	1,024,568 76	91,879 24	
Contingencies	19	155,000 00	154,108 66	891 34	
Privy Council—Salaries	3	44,295 00	40,779 91	3,515 09	
Contingencies	3	9,000 00	6,073 35	2,926 65	
Public Works—Salaries	449–17	641,960 00	604,029 00	37,931 00	
Contingencies	17	75,000 00	58,260 92	16,739 08	
Railways and Canals—Salaries	16	208,970 00	186,317 41	22,652 59	
Contingencies	16	38,000 00	33,945 89	4,054 11	
Royal Canadian Mounted Police—Salaries	10	37,225 00	34,045 00	3,180 00	
Contingencies	10	9,000 00	6,431 56	2,568 44	
Secretary of State—Salaries	6, 450	129,837 50	119,136 41	10,701 09	
Contingencies	6	29,620 00	24,021 90	5,598 10	
Soldiers' Civil Re-Establishment—Salaries	27	29,200 00	26,218 00	2,982 00	
Contingencies	27	10,000 00	.....	10,000 00	
Trade and Commerce—Salaries	20, 443	482,570 00	433,517 88	49,052 12	
Contingencies	20	22,000 00	21,942 98	57 02	
Civil Government, generally—To provide for cases of reclassification, increases and promotions	452	90,000 00	.....	90,000 00	
Totals under Supply Bill—Totaux, en vertu de la loi des subsides	.....	11,239,729 00	10,189,070 14	1,050,658 86	

Civil Government–Con.—**Gouvernement civil**–Fin

Service	No. of Vote — N° du crédit	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés	Grant exceeded — Crédits dépassés
Salaries under Special Statutes—Traitements en vertu de lois spéciales		$ cts.	$ cts.	$ cts.	$ cts.
Governor General of Canada	.....	.....	48,666 66	.....	
High Commission for Canada, London	.....	.....	10,000 00	.....	
Lieutenant Governor—Ontario	.....	.....	10,000 00	.....	
Quebec	.....	.....	9,811 78	.....	
Nova Scotia	.....	.....	9,000 00	.....	
New Brunswick	.....	.....	9,000 00	.....	
Prince Edward Island	.....	.....	7,000 00	.....	
Manitoba	.....	.....	9,000 00	.....	
Saskatchewan	.....	.....	9,000 00	.....	
Alberta	.....	.....	9,000 00	.....	
British Columbia	.....	.....	8,250 00	.....	
Ministers	.....	.....	156,720 35	.....	
Governor General's Secretary	.....	.....	2,400 00	.....	.....
Solicitor General	.....	.....	4,063 88	.....	
Civil Service Commissioners	.....	.....	19,000 00	.....	
Superintendent of Insurance	.....	.....	5,000 00	.....	
Total under Statutes—Total en vertu de lois spéciales	.....	.....	325,912 67		
Summary—Sommaire—					
Amount under Supply Bills	.....	11,239,729 00	10,189,070 14	1,050,658 86	
Amount under Statutes	.....	325,912 67	325,912 67	.....	
Totals—Totaux	.....	11,565,641 67	10,514,982 81	1,050,658 86	

Examined and certified—Examinés et certifiés.
A. H. BROWN (Salaries), Chief Examiner "A" Branch.
Chef comptable Division "A".
J. S. STEVENSON (Contingencies), Chief Examiner "B" Branch.
Chef comptable Division "B".

These accounts have been examined under my direction, and are correct.
Ces comptes ont été vérifiés sous ma direction et ils sont exacts.

GEO. GONTHIER,
Auditor General.
Auditeur général.

Customs and Excise—Douanes et Accise

Service	No. of Vote — N° du crédit	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés	Grant exceeded — Crédits dépassés
		$ cts.	$ cts.	$ cts.	$ cts.
Salaries and contingent expenses of the several ports in the Dominion, etc.	357	5,581,800 00	5,308,004 30	273,795 70	
Salaries and travelling of inspectors of ports, etc.	357	761,379 00	744,493 67	16,885 33	
Miscellaneous—Printing and stationery, etc.	357	550,000 00	438,538 78	111,461 22	.....
Maintenance of revenue cruisers, and preventive service	357	276,950 00	276,337 12	612 88	
Secret preventive service	357	10,000 00	6,259 13	3,740 87	
Totals under Supply Bill—Totaux, en vertu de la loi des subsides	.....	7,180,129 00	6,773,633 00	406,496 00	

Examined and certified—Examinés et certifiés.
J. W. REID, Chief Examiner "C" Branch.
Chef comptable Division "C".

These accounts heva been examined under my direction, and are correct.
Ces comptes ont été vérifiés sous ma direction et ils sont exacts.

GEO. GONTHIER,
Auditor General.
Auditeur général.

Dominion Lands and Parks—Terres et parcs de l'Etat

Service	No. of Vote — N° du crédit	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés	Grant exceeded — Crédits dépassés
		$ cts.	$ cts.	$ cts.	$ cts.
Salaries of Dominion Lands—Outside Service	283	561,380 00	503,026 67	58,353 33	
Dominion Lands, contingencies	283	250,000 00	160,740 06	89,259 94	
Fees of the Board of the Examiners for D.L.S., of the Secretary, and of the sub-examiners, and for travelling expenses, stationery, printing, rent of rooms and furniture, etc	283	2,400 00	1,665 38	734 62	
To assist in publishing the transactions of the Association of Dominion Land Surveyors	283	125 00	125 00	.....	
Protection of timber, etc	283	1,088,400 00	969,571 58	118,828 42	
Grant to the Canadian Forestry Association	283	4,000 00	4,000 00	.....	
Empire Forestry Conference	283	30,000 00	28,316 88	1,683 12	
Surveys and investigations of water and power resources, etc	283	330,000 00	299,148 35	30,851 65	
Investigations of the fuel and power resources of the Dominion, and for the expenses of the Dominion Power Board	283	10,000 00	4,375 34	5,624 66	
Surveys and investigations *re* the administration of the Irrigation Act	283	200,000 00	152,168 98	47,831 02	
Reclamation of Dominion Lands by drainage	283	129,000 00	83,606 71	45,393 29	
Grant to Western Canada Irrigation Association	283	1,000 00	1,000 00	.....	
Grant to Cypress Hills Water Users' Association	283	250 00	250 00	.....	
Canadian National Parks, and Historic sites	283, 542	1,275,980 00	1,269,827 23	6,152 77	
Administration of the Migratory Birds Convention Act	283	55,000 00	47,033 13	7,966 87	
Engraving, lithographing, printing and preparation of maps, etc	283	120,700 00	118,599 10	2,100 90	
Cost of litigation and legal expenses	283	10,000 00	2,010 08	7,989 92	
Ordnance lands—Salaries and expenses	283	14,505 00	11,619 81	2,885 19	
Grant to Alpine Club of Canada	283	1,000 00	1,000 00	.....	
Mrs. E. S. Forbes, compassionate allowance equal to one-half of the salary of her husband, payable monthly	283	1,050 00	1,050 00	.....	
To satisfy the claims of the half-breeds of the Mackenzie River District—N.W.T	283	42,240 00	33,193 94	9,046 06	
Seed Grain Advances—(*Open Account*)	283	160,000 00			
Relief by way of food, clothing, fuel, etc.,; also fodder for animals—to needy settlers of Alberta and Saskatchewan—(*Open Account*)	283	125,000 00	188,997 99	96,002 01	
Compassionate allowance to T. W. Dwight	542	1,000 00	1,000 00	.....	
Compassionate allowance to Mrs. F. P. E. Fortier	542	1,440 00	1,440 00	.....	
Totals under Supply Bill—Totaux, en vertu de la loi des subsides	.....	4,414,470 00	3,883,766 23	530,703 77	

Examined and certified—Examinés et certifiés.

J. W. Reid, Chief Examiner "C" Branch.
Chef comptable Division "C".

These accounts have been examined under my direction, and are correct.
Ces comptes ont été vérifiés sous ma direction et ils sont exacts.

GEO. GONTHIER,
Auditor General.
Auditeur général.

Fisheries—Pêcheries

Service	No. of Vote — N° du crédit	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés	Grant exceeded — Crédits dépassés
		$ cts.	$ cts.	$ cts.	$ cts.
Salaries and disbursements of fishery officers and guardians, and fisheries protective service	249	880,000 00	807,189 08	72,810 92	
Building fishways and cleaning rivers	250	40,000 00	20,316 45	19,683 55	
Legal and incidental	251	4,000 00	656 16	3,343 84	
Deep sea fisheries	252, 532	95,000 00	19,864 30	75,135 70	
Fisheries Intelligence Bureau	253	2,000 00	958 19	1,041 81	
Inspection of pickled fish	254	25,000 00	23,122 99	1,877 01	
Fish culture	255	370,000 00	350,487 34	19,512 66	
Investigations into practical and economic problems connected with the fisheries	256	15,000 00	5,553 28	9,446 72	
Marine Biological Board of Canada	257	42,000 00	42,000 00		
Total under Supply Bill—Total, en vertu de la loi des subsides	.....	1,473,000 00	1,270,147 79	202,852 21	
Under Statute—En vertu de lois spéciales					
Fishing Bounty	.....	.....	159,916 80		
Summary—Sommaire—					
Amount under Supply Bill	.....	1,473,000 00	1,270,147 79	202,852 21	
Amount under Statute	.....	159,916 80	159,916 80		
Totals—Totaux	.....	1,632,916 80	1,430,064 59	202,852 21	

Examined and certified—Examinés et certifiés.

J. N. TRIBBLE, Chief Examiner, "E" Branch.
Chef comptable, Division "E".

These accounts have been examined under my direction, and are correct.
Ces comptes ont été vérifiés sous ma direction et ils sont exacts.

GEO. GONTHIER,
Auditor General.
Auditeur général.

Government of the Northwest Territories—Administration des Territoires du Nord-Ouest

Service	No. of Vote — N° du crédit	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés	Grant exceeded — Crédits dépassés
		$ cts.	$ cts.	$ cts.	$ cts.
Salaries and expenses, *re* Administration of the Territories	281	114,000 00	70,795 41	43,204 59	
Establishing and operating wireless stations	281, 540	74,000 00	56,372 99	17,627 01	
Administration of N. W. Game Act	281	33,500 00	27,773 94	5,726 06	
Northwest Territories, explorations	281	80,000 00	72,375 04	7,624 96	
Purchase and maintenance of new ship	281, 540	80,000 00	74,273 73	5,726 27	
Totals under Supply Bills—Totaux, en vertu de la loi des subsides		381,500 00	301,591 11	79,908 89	

Examined and certified—Examinés et certifiés.

J. W. REID, Chief Examiner, "C" Branch.
Chef comptable, Division "C".

These accounts have been examined under my direction, and are correct.
Ces comptes ont été vérifiés sous ma direction et ils sont exacts.

GEO. GONTHIER,
Auditor General.
Auditeur général.

Government of the Yukon Territory—Administration du Territoire du Yukon

Service	No. of Vote — N° du crédit	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés	Grant exceeded — Crédits dépassés
		$ cts.	$ cts.	$ cts.	$ cts.
Salaries and expenses *re* administration of the Territory	282	65,000 00	59,008 03	5,991 97	
Grant to Local Council	282	45,000 00	45,000 00		
Grant for maintenance and construction of roads	282	80,000 00	80,000 00		
E. Telford, Inspector, Royal Canadian Mounted Police at Dawson, for services as Acting Gold Commissioner, 6 m. from Oct. 18, 1922	541	600 00	600 00		
Totals under Supply Bill—Totaux, en vertu de la loi des subsides	.....	190,600 00	184,608 03	5,991 97	
Under Statute—En vertu de lois spéciales					
Exchequer Court Award Mar. 21, 1924 *re* Bonanza Creek Gold Mining Co., Ltd	.....	.....	100,000 00		
Summary—Sommaire—					
Amount under Supply Bill	.....	190,600 00	184,608 03	5,991 97	
Amount under Statute	.....	100,000 00	100,000 00		
Totals—Totaux		290,600 00	284,608 03	5,991 97	

Examined and certified—Examinés et certifiés.
J. W. Reid, Chief Examiner, "C" Branch.
Chef comptable, Division "C".

These accounts have been examined under my direction and are correct.
Ces comptes ont été vérifiés sous ma direction et ils sont exacts.

GEO. GONTHIER,
Auditor General.
Auditeur général.

Health—Santé

Service	No. of Vote — N° du crédit	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés	Grant exceeded — Crédits dépassés
		$ cts.	$ cts.	$ cts.	$ cts.
Administration of the Acts respecting food and drugs, honey and maple products, and opium and narcotic drugs		90,800 00	90,799 79	0 21	
Proprietary or patent medicines	60	5,000 00	2,827 46	2,172 54	
Pollution of boundary waters	61	2,500 00	2,496 86	3 14	
Marine hospitals, including grant to institutions assisting sailors	62	110,000 00	109,793 02	206 98	
Quarantine, etc	63	250,000 00	210,168 32	39,831 68	
Immigration medical inspection	64	50,000 00	49,999 23	0 77	
Medical research standardizing and testing laboratory	65	15,000 00	9,645 40	5,354 60	
Grants *re* combating venereal diseases	66	200,000 00	186,459 70	13,540 30	
	67				
Totals under Supply Bill—Totaux, en vertu de la loi des subsides		723,300 00	662,189 78	61,110 22	

Examined and certified—Examinés et certifiés.
J. W. Reid, Chief Examiner, "C" Branch.
Chef comptable, Division "C".

These accounts have been examined under my direction and are correct.
Ces comptes ont été vérifiés sous ma direction et ils sont exacts.

GEO. GONTHIER,
Auditor General.
Auditeur général.

Immigration and Colonization—Immigration et colonisation

Service	No. of Vote — N° du crédit	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés	Grant exceeded — Crédits dépassés
		$ cts.	$ cts.	$ cts.	$ cts.
Immigration, outside service—salaries		700,000 00	645,592 92	54,407 08	
Immigration, contingencies and general expenses	52	1,800,000 00	1,485,906 55	314,093 45	
Chinese immigration—salaries and contingencies	53	60,000 00	55,732 70	4,267 30	
Exhibitions—salaries and expenses	54	140,000 00	138,267 16	1,732 84	
Imperial Institute	55	3,190 00	2,190 00	1,000 00	
Relief of distressed Canadians abroad	56	10,000 00	5,815 12	4,184 88	
St. John immigration buildings	57	23,000 00	21,639 65	1,360 35	
Assistance *re* Empire Settlement Act, 1922	58 59	600,000 00	*77,334 55 62,229 53	460,435 92	
Totals under Supply Bills—Totaux, en vertu de la loi des subsides		3,336,190 00	2,494,708 18	841,481 82	

*Open account.

Examined and certified—Examinés et certifiés.
J. W. Reid, Chief Examiner, "C" Branch.
Chef comptable, Division "C".

These accounts have been examined under my direction and are correct.
Ces comptes ont été vérifiés sous ma direction et ils sont exacts.

GEO. GONTHIER,
Auditor General.
Auditeur général.

Indians—Affaires indiennes

Service	No. of Vote — N° du crédit	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés	Grant exceeded — Crédits dépassés
		$ cts.	$ cts.	$ cts.	$ cts.
Nova Scotia	271	50,140 00	50,130 09	9 91	
New Brunswick	272	29,334 00	29,329 71	4 29	
Prince Edward Island	273	3,935 00	3,929 87	5 13	
Ontario and Quebec	274, 492, 536	227,435 00	225,299 88	2,135 12	
Manitoba, Sask., Alberta and N. W. Ter	275, 537	729,223 00	719,148 99	10,074 01	
British Columbia	276, 538	289,850 00	249,874 41	39,975 59	
Yukon	277	15,000 00	13,607 68	1,392 32	
General	278	147,500 00	147,404 72	95 28	
Indian Education	279	1,943,702 00	1,943,486 09	215 91	
Totals under Supply Bill—Totaux, en vertu de la loi des subsides	.....	3,436,119 00	3,382,211 44	53,907 56	
Under Statute—En vertu de lois spéciales					
Indian Annuities—sec. 171, Indian Act	.....	.....	212,587 00		
Summary—					
Amount under Supply Bill		3,436,119 00	3,382,211 44	53,907 56	
Amount under Statute		212,587 00	212,587 00		
Totals—Totaux		3,648,706 00	3,594,798 44	53,907 56	

Examined and certified—Examinés et certifiés.
J. W. Reid, Chief Examiner "C" Branch.
Chef comptable Division "C".

These accounts have been examined under my direction and are correct.
Ces comptes ont été vérifiés sous ma direction et ils sont exacts.

GEO. GONTHIER,
Auditor General.
Auditeur général.

Interest on Public Dept.—Intérêt sur la dette publique

Service	No. of Vote — N° du crédit	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés	Grant exceeded — Crédits dépassés
Under Statute—En vertu de lois spéciales		$ cts.	$ cts.	$ cts.	$ cts.
Interest on Public Debt	.....	.....	136,237,871 69		
Premium, Discount and Exchange	.....	.....	1,296 31		
Sinking Funds	.....	.....	3,113,004 78		
Total under Statute—Total, en vertu de lois spéciales	.....	.....	139,352,172 78		

Examined and certified—Examinés et certifiés.
J. S. STEVENSON, Chief Examiner, "B" Branch.
Chef comptable, Division "B".

These accounts have been examined under my direction and are correct.
Ces comptes ont été vérifiés sous ma direction et ils sont exacts.

GEO. GONTHIER,
Auditor General.
Auditeur général.

Labour—Travail

Service	No. of Vote — N° du crédit	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés	Grant exceeded — Crédits dépassés
		$ cts.	$ cts.	$ cts.	$ cts.
Conciliation and Labour Act	262	50,000 00	49,966 58	33 42	
Industrial Disputes Investigation Act	263	35,000 00	25,375 12	9,624 88	
Fair wages and inspection officers	264	5,000 00	5,000 00	.....	
Administration—Employment Offices Co-ordination Act	265	30,000 00	9,950 82	20,049 18	
To supplement amount provided by Statute, 8-9 Geo. V. Chap. 21, Employment Offices Co-ordination Act	266	50,000 00	50,000 00	.....	
Administration, Technical Education Act	267	3,000 00	1,868 78	1,131 22	
Administration of the Act, respecting Annuities for Old Age	268	25,000 00	24,105 08	894 92	
International Labour Conference	269	15,000 00	6,644 47	8,355 53	
Joint Industrial Councils	270	10,000 00	4,429 74	5,570 26	
Unemployment relief	534	5,700 00	4,273 83	1,426 17	
Total under Supply Bill—Total en vertu de la loi des subsides		228,700 00	181,614 42	47,085 58	
Under Statute—En vertu de lois spéciales					
Organization and Co-ordination Employment Offices—8-9, Geo. V. Chap. 21	.....	.....	150,000 00	.....	
Technical Education in Canada, 9-10 Geo. V, Chap. 73		.....	888,391 62	.....	
Total under Statute—Total en vertu de lois spéciales		.....	1,038,391 62	.....	
Summary—Sommaire—					
Amount under Supply Bill		228,700 00	181,614 42	47,085 58	
Amount under Statute		1,038,391 62	1,038,391 62	.....	
Total—Totaux		1,267,091 62	1,220,006 04	47,085 58	

Examined and certified—Examinés et certifiés.
J. N. TRIBBLE, Chief Examiner "E" Branch.
Chef comptable, Division "E".

These accounts have been examined under my direction, and are correct.
Ces comptes ont été vérifiés sous ma direction et ils sont exacts.

GEO. GONTHIER,
Auditor General,
Auditeur général

Legislation—Législation

Service	No. of Vote — N° du crédit	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés	Grant exceeded — Crédits dépassés
		$ cts.	$ cts.	$ cts.	$ cts.
The Senate—Sénat—					
Salaries and contingent expenses	35, 457	162,220 00	160,207 33	2,012 67	
Sessional indemnity for session—					
For days lost by members through absence caused by illness	457	9,500 00	.....	9,500 00	
House of Commons—Chambres des Communes—					
Salaries	36	236,545 00	226,887 28	9,657 72	
Expenses of committees, extra sessional clerks, etc	36, 458	84,950 00	85,675 64	.....	*a* 725 64
Contingencies	36, 458	46,735 00	29,014 91	17,720 09	
Publishing Debates	36	60,000 00	74,309 10	.....	*b* 14,309 10
Estimates of Sergeant-at-Arms	36	177,442 50	171,416 05	6,026 45	
For days lost by members through absence caused by illness	458	12,000 00	.....	12,000 00	
Full sessional indemnity of two members successively representing the electoral district of Nicolet, etc., etc	458	4,000 00	.....	4,000 00	
Library of Parliament—Bibliothèque du Parlement—					
Salaries	37	43,660 00	34,825 17	8,834 83	
Contingencies	37	12,500 00	10,832 97	1,667 03	
Books for General Library, etc	37	18,000 00	14,970 70	3,029 30	
Books for Library of American History	37	1,000 00	957 75	42 25	
Cost of printing reports	37	1,000 00	595 80	404 20	
General—En général—					
Printing, printing paper and binding	38	125,000 00	95,711 62	29,288 38	
Printing, binding and distributing the annual statutes	38	16,000 00	8,528 04	7,471 96	
Total under Supply Bill—Total en vertu de la loi des subsides		1,010,552 50	913,932 36	111,654 88	15,034 74
Under Statute—En vertu de lois spéciales					
Senate—Sénat—					
Salary of Speaker		.....	6,000 00	.....	
Indemnity and transportation	.....	.....	378,820 13	.....	
Under Statute—En vertu de lois spéciales					
House of Commons—Chambre des Communes—					
Salary of Speaker	.....	.....	6,000 00	.....	
Salary of Deputy Speaker	.....	.....	4,000 00	.....	
Indemnity (including additional indemnity to the Leader of the Opposition) and travelling allowances	.....	.....	964,897 11	.....	
General—En général—					
**Elections	.....	.....	44,993 76	.....	
Total under Statute—Total en vertu de lois spéciales	.....	.....	1,404,711 00	.....	

Legislation–Con.—**Législation**–Fin

Service	No. of Vote — N° du crédit	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés	Grant exceeded — Crédits dépassés
Summary—Sommaire		$ cts.	$ cts.	$ cts.	$ cts.
Amount under Supply Bills	.....	1,010,552 50	913,932 36	111,654 88	15,034 74
Amount under Statute	.....	1,404,711 00	1,404,711 00	.....	
Totals—Totaux	.....	2,415,263 50	2,318,643 36	111,654 88	15,034 74

Explanation of over drafts by the House of Commons—
(a) Due to extra translation of Committee's reports by order of the Speaker.
(b) Insufficiently provided for—(Accountant's letter dated Oct. 28th, 1924).

Examined and certified—Examinés et certifiés—

J. S. Stevenson, Chief Examiner "B" Branch.
Chef comptable Division "B"
*J. N. Tribble, Chief Examiner "E" Branch.
Chef comptable, Division "E"
**E. E. Stockton, Chief Examiner "D" Branch.
Chef comptable, Division "D"

These accounts have been examined under my direction, and are correct.
Ces comptes ont été vérifiés sous ma direction et ils sont exacts.

GEO. GONTHIER,
Auditor General.
Auditeur général.

Lighthouse and Coast Service—Service des phares et des littoraux

Service	No. of Vote — N° du crédit	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés	Grant exceeded — Crédits dépassés
		$ cts.	$ cts.	$ cts.	$ cts.
Agencies, rents and contingencies	232	212,000 00	203,542 58	8,457 42	
Salaries and allowances to lightkeepers	233	650,000 00	627,164 07	22,835 93	
Maintenance and repairs to lighthouses, etc.	234	850,000 00	749,426 24	100,573 76	
Construction of lights, and aids to navigation etc	235	500,000 00	450,782 38	49,217 62	
Marine signal service	236	104,000 00	98,184 22	5,815 78	
Administration of pilotage	237	250,000 00	84,986 09	165,013 91	
Maintenance and repairs to wharves	238	10,000 00	9,191 36	808 64	
Breaking ice in Thunder Bay, etc	239	40,000 00	34,167 44	5,832 56	
Pensions to sundry pilots	240	27,189 69	26,535 43	654 26	
Patrol of northern waters of Canada	242	15,000 00	7,978 94	7,021 06	
Compassionate allowance to John Davidson	531	500 00	500 00	.....	
Allowance to Harbour Master at Amherstburg	241	600 00	600 00	.....	
Total under Supply Bill—Total, en vertu de la loi des subsides	.....	2,659,289 69	2,293,058 75	366,230 94	

Examined and certified—Examinés et certifiés—

J. N. Tribble, Chief Examiner "E" Branch.
Chef comptable, Division "E"

These accounts have been examined under my direction, and are correct.
Ces comptes ont été vérifiés sous ma direction et ils sont exacts.

GEO. GONTHIER,
Auditor General.
Auditeur général.

Mail Subsidies and Steamship Subventions—Subventions postales et subventions aux paquebots

Service	No. of Vote — N° du crédit	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés	Grant exceeded — Crédits dépassés
		$ cts.	$ cts.	$ cts.	$ cts.
Atlantic Ocean					
Canada and Newfoundland	169	35,000 00	27,820 64	7,179 36	
Canada and the West Indies and South America or both	170	340,666 66	321,705 04	18,961 62	
Canada and South Africa	171	146,000 00	145,999 92	0 08	
Pacific Ocean					
Canada and New Zealand	172	130,509 00	130,509 00	.....	
Prince Rupert, B.C. and Queen Charlotte Islands	173	21,000 00	21,000 00	.....	
Victoria and San Francisco	174	3,000 00	2,740 36	259 64	
Victoria, Vancouver way ports and Skagway	175	25,000 00	25,000 00	.....	
Victoria and West Coast of Vancouver Island	176	15,000 00	15,000 00	.....	
Vancouver and northern ports of B.C	177	24,800 00	24,800 00	.....	
Vancouver and ports on Howe Island	178	5,000 00	1,405 46	3,594 54	
Local Services					
Baddeck and Iona	179, 522	10,500 00	10,500 00	.....	
Charlottetown and Pictou	180	8,000 00	7,769 23	230 77	
Charlottetown, Victoria and Holliday's Wharfs	181	4,000 00	4,000 00	.....	
Dalhousie and Carleton, Quebec and other way ports	527	500 00	100 96	399 04	
Grand Manan and the mainland	182	15,000 00	15,000 00	.....	
Halifax, Canso and Guysboro	183	9,000 00	9,000 00	.....	
Halifax, LaHave and LaHave R. ports	184	6,000 00	5,596 16	403 84	
Halifax and Newfoundland, via C. Breton ports	185	5,000 00	5,000 00	.....	
Halifax and Spry Bay and ports in C. Breton	186	6,000 00	6,000 00	.....	
Halifax, South Cape Breton and Bras d'Or Lake ports	187	6,000 00	6,000 00	.....	
Halifax and west coast of Cape Breton	188	6,000 00	6,000 00	.....	
Halifax and Louisburg and Bay St. Lawrence	523	5,000 00	5,000 00	.....	
Mainland and Islands of Misou and Shippegan	189	3,300 00	2,981 44	318 56	
Mulgrave and Canso	190	13,500 00	13,500 00	.....	
Mulgrave and Guysboro	191	9,500 00	9,469 55	30 45	
Mulgrave, Arichat and Petit de Grat	194	10,000 00	9,903 84	96 16	
Newcastle, Neguac and Escuminac	192	5,000 00	5,000 00	.....	
Pelee Island and the mainland	193	11,000 00	11,000 00	.....	
Pictou, Montague, Murray Harbour and Georgetown	195	6,000 00	.....	6,000 00	
Pictou, Mulgrave and Cheticamp	196	11,000 00	11,000 00	.....	
Pictou, New Glasgow and Antigonish County ports	197	1,500 00	1,500 00	.....	
Port Mulgrave, St. Peter's, Irish Cove and Marble Mountain	526, 198	8,350 00	8,269 23	80 77	
Pictou, Souris and Magdalen Islands	199	24,000 00	24,000 00	.....	
Port Hawkesbury and Eastern Harbour N.S.	528	2,000 00	2,000 00	.....	
Quebec, Natashquan and Harrington, etc	200	85,000 00	85,000 00	.....	
Quebec or Montreal and Gaspé on ports on the south shore of the Gulf of St. Lawrence	201	30,000 00	30,000 00	.....	
Rimouski and Point aux Outardes, etc	524	5,000 00	5,000 00	.....	
St. Catherine's Bay and Tadoussac	202	2,000 00	2,000 00	.....	
St. John and Weymouth, etc	525	1,500 00	1,500 00	.....	
St. John and St. Andrews	203	4,000 00	4,000 00	.....	
St. John and Bear River, etc	204	2,000 00	2,000 00	.....	
St. John and Bridgetown	205	1,500 00	1,500 00	.....	
St. John and Digby	206	15,000 00	14,903 84	96 16	
St. John, Digby, Annapolis and Grenville, etc	207	2,000 00	2,000 00	.....	
St. John and ports on the Bay of Fundy, etc.	208	8,500 00	7,621 07	878 93	
St. John and Wedgeport	209	5,000 00	5,000 00	.....	

Mail Subsidies and Steamship Subventions—Con.
Subventions postales et subventions aux paquebots–Fin

Service	No. of Vote — N° du crédit	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés	Grant exceeded — Crédits dépassés
		$ cts.	$ cts.	$ cts.	$ cts.
St. John, Westport and Yarmouth, etc.....	210	10,000 00	10,000 00	.....	
Sydney and Bay St. Lawrence.....	211	9,000 00	9,000 00	.....	
Sydney and Whycocomagh.....	212	13,000 00	13,000 00	.....	
Sydney and Bras d'Or, Lake ports, etc.....	213	14,000 00	14,000 00	.....	
Inspection of subsidized steamships.....	214	4,500 00	3,991 02	508 98	
Total under Supply Bills—Total, en vertu de la loi des subsides.....	.....	1,144,125 66	1,105,086 76	39,038 90	

Examined and certified—Examinés et certifiés—
J. N. TRIBBLE, Chief Examiner "E" Branch.
Chef comptable, Division "E".

These accounts have been examined under my direction, and are correct.
Ces comptes ont été vérifiés sous ma direction et ils sont exacts.

GEO. GONTHIER,
Auditor General.
Auditeur général.

Mines and Geological Survey—Mines et levés géologiques

Service	No. of Vote — N° du crédit	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés	Grant exceeded — Crédits dépassés
Department		$ cts.	$ cts.	$ cts.	$ cts.
Organization and equipment of the Explosives Division.....	258	12,000 00	7,881 38	4,118 62	
Mines Branch					
Investigation of mineral resources or deposits of the mining and metallurgical industries and of mineral technology, etc.....	259	200,000 00	148,756 62	51,243 38	
Publications, French and English, purchase of books, laboratory supplies, etc.....	259	40,000 00	36,709 78	3,290 22	
Transportation charges from outlying provinces on ore shipments, etc.....	533	10,000 00	53 67	9,946 33	
Dominion of Canada Assay Office					
Maintenance of Assay Office, Vancouver, B.C.	260	26,000 00	21,342 53	4,657 47	
Geological Survey					
Explorations, surveys and investigations, etc.	261	202,000 00	178,319 66	23,680 34	
Publication of French and English editions of reports, etc.....	261	60,000 00	44,788 60	15,211 40	
Maintenance of offices and museum, instruments, chemicals, etc.....	261	50,000 00	47,743 13	2,256 87	
Museum equipment.....	261	15,000 00	7,515 14	7,484 86	
Purchase of speciments.....	261	5,000 00	2,621 11	2,378 89	
Total under Supply Bill—Total, en vertu de la loi des subsides.....	.....	620,000 00	495,731 62	124,268 38	

Examined and certified—Examinés et certifiés—
J. S. STEVENSON, Chief Examiner "B" Branch.
Chef comptable, Division "B"

These accounts have been examined under my direction, and are correct.
Ces comptes ont été vérifiés sous ma direction et ils sont exacts.

GEO. GONTHIER,
Auditor General,
Auditeur général.

Miscellaneous—Divers

Service	No. of Vote — N° du crédit	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés	Grant exceeded — Crédits dépassés
		$ cts.	$ cts.	$ cts.	$ cts.
Allowances, contributions and grants—					
Boy Scouts Association	316	15,000 00	15,000 00	.....	
Burrard Inlet Tunnel and Bridge Company towards construction of bridge over the Second Narrows of Burrard Inlet, B.C.	567	100,000 00	.....	100,000 00	
Canadian Athletic Team at the International Olympic Games in 1924	558	15,000 00	15,000 00	.....	
Canadian Institute of Mining and Metallurgy	345	3,000 00	3,000 00	.....	
Canadian National Committee for Mental Hygiene	329	5,000 00	5,000 00	.....	
Canadian National Council of Child Welfare	330	5,000 00	5,000 00	.....	
Canadian National Institute for the Blind	321, 584	20,000 00	20,000 00	.....	
Canadian Association for the Prevention of Tuberculosis	328, 552	20,000 00	20,000 00	.....	
Canadian Law Library, London, Eng.	326	500 00	267 08	232 92	
Canadian National Safety League	355	25,000 00	25,000 00	.....	
Canadian Social Hygiene Council	331	5,000 00	5,000 00	.....	
Champlain monument at Orillia, Ont.	557	5,000 00	5,000 00	.....	
Chief Constables' Association of Canada	349	500 00	500 00	.....	
Dominion Council of Girl Guides	320	3,000 00	3,000 00	.....	
Imperial Mineral Resources Bureau	346	7,300 00	7,300 00	.....	
International Catalogue of Scientific Literature	303	665 00	.....	665 00	
Interparliamentary Union for Peace	322	200 00	200 00	.....	
Japanese Relief Fund	495	200,000 00	182,369 65	17,630 35	
Lord Selkirk Association, *re* monument to Peguis, etc	549	1,200 00	1,200 00	.....	
National Battlefields Commission	311	41,600 00	41,600 00	.....	
National Dairy Council	342	3,000 00	3,000 00	.....	
National Horticultural Council	343	8,000 00	8,000 00	.....	
Permanent Secretariat of the League of Nations	339	183,668 03	183,668 03	.....	
Royal Astronomical Society	317	2,000 00	2,000 00	.....	
Royal Canadian Academy of Arts	319	7,500 00	7,500 00	.....	
Royal Society of Canada	318	8,000 00	8,000 00	.....	
St. John's Ambulance Association—Canadian Branch	341	5,000 00	5,000 00	.....	
Scottish Pioneer Association to assist in the "Hector" celebration	556	15,000 00	15,000 00	.....	
Victorian Order of Nurses	315, 551	10,000 00	10,000 00	.....	
W. J. Stewart, chief hydrographer and to J. B. Challies, director of water power, $1,000 each, *re* International Joint Commission during 1923–24	335	2,000 00	2,000 00	.....	
Archives—original French documents purchased through the Museum Book Store, London, Eng	494	30,660 00	29,452 50	1,207 50	
Armorial bearing of Canada	568	3,000 00	2,592 22	407 78	
Bankruptcy Act—Adm. of	307	4,000 00	2,363 66	1,636 34	
Battlefields memorials	351	200,000 00	108,773 18	91,226 82	
British Empire Exhibition	352, 550	650,000 00	649,881 97	118 03	
Business Profits War Tax Act, 1916, and Income War Tax Act, 1917	314	2,200,000 00	1,792,435 14	407,564 86	
Canada Gazette	298	45,000 00	34,726 51	10,273 49	
Canadian Delegation to the League of Nations	340	15,000 00	10,044 16	4,955 84	
Canadian Pacific Railway Company for the removal of the span of the bridge over False Creek, B.C., etc	565	6,065 92	3,662 70	2,403 22	
Canadian Press Limited—Canadian Telegraph service	312	50,000 00	50,000 00	.....	
Canadian Press Limited—British cable service	313	8,000 00	8,000 00	.....	

Miscellaneous–Con.—**Divers**–Suite

Service	No. of Vote — N° du crédit	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés	Grant exceeded — Crédits dépassés
		$ cts.	$ cts.	$ cts.	$ cts.
Canadian publications to Library of the High Commissioner's Office	305	1,000 00	1,033 50	.....	*a* 33 50
Canada Temperance Act—Expenses of	304	12,000 00	2,914 17	9,085 83	
Canadian representation in the United States	337	60,000 00	13,008 23	46,991 77	
Chief electoral offices—Salaries and contingencies of office	324	16,300 00	8,837 77	7,462 23	
Combines Investigation Act—Adm. of	583	30,000 00	82 24	29,917 76	
Dept. of Public Printing and Stationery for printing and stationery ordered by and supplied to the Commission of Conservation	570	1,034 55	1,034 55	.....	
Distribution of Parliamentary documents and other Government publications	301	40,000 00	35,421 23	4,578 77	
Empire Parliamentary Association—subscription to publications—to be distributed to members of the House of Commons	323	2,000 00	2,000 00	.....	
F. H. Gisborne—remuneration for preparing Vol. II of Provincial Legislation	559	500 00	500 00	.....	
Fire prevention—expenses in the interests of	347	17,000 00	9,881 49	7,118 51	
Imperial Conference–expenses of delegation to	562	10,000 000	8,526 49	1,473 51	
Imperial Economic Conference—expenses of delegation	563	25,000 00	24,983 07	16 93	
Imperial War Graves Commission—Canada's proportionate cost of	344	573,780 00	371,784 78	201,995 22	
Lake of the Woods Control Board	336	10,000 00	8,164 88	1,835 12	
Litigated matters expenses of—Dept. of Justice	325	33,000 00	32,997 01	002 99	
Loan to Provinces to encourage the erection of dwelling houses, etc., open account	554	4,000,000 00	2,967,972 96	1,032,027 04	
Madame Kate Casgrain, for use made by the Government of a filing device, etc	548	2,000 00	2,000 00	.....	
Miscellaneous printing	302	20,000 00	18,699 63	1,300 37	
Naturalization Acts, 1914 and 1920—expenses	308	18,000 00	12,570 69	5,429 31	
Negotiation of treaties—expenses of	310	20,000 00	.....	20,000 00	
Paris Agency—expenses	334	42,500 00	31,065 00	11,435 00	
Parliamentary Guide—650 copies	306	1,950 00	1,950 00	.....	
Passport Office—salaries and expenses	338, 564	27,000 00	23,748 72	3,251 28	
Patent Record	348	45,000 00	32,051 91	12,948 09	
Pecuniary Claims Convention with U.S.A.	327	10,000 00	.....	10,000 00	
Printing Bureau—Plant, repairs and renewals	299	30,000 00	29,961 38	038 62	
Printing Bureau—plant new	300, 569	66,000 00	65,754 29	245 71	
Private Secretary to Speaker of the Senate	333	600 00	.....	600 00	
Public Archives	332, 555	78,000 00	77,918 18	81 82	
Prince Rupert Dry Dock and Engineering Co., Ltd., the late—to pay creditors for services rendered etc., *re* the construction of the "Scottish" and "Britisher" in Prince Rupert, B.C	566	68,000 00	62,621 75	5,378 25	
Provisional bonus allowance (*a*)	435	5,500,000 00	5,524,630 71	.....	*b* 24,630 71
Purchasing Commission	353, 553 & 560	48,703 32	39,109 10	9,594 22	
Revision of the Dominion Statutes	354	20,000 00	5,517 08	14,482 92	
Roof coverings—technical investigations *re*	547	15,000 00	7,439 26	7,560 74	
Royal Commission *re* pulpwood	493, 570½	50,000 00	48,172 51	1,827 49	
Supervision of Government publications and departmental printing, etc	356	6,000 00	5,608 57	391 43	
Suppression of the white slave traffic	350	2,500 00	1,529 23	970 77	
Unforeseen expenses (*b*)	309	75,000 00	35,515 62	39,484 38	
Total under Supply Bills—Total, en vertu de la loi des subsides		14,906,726 82	12,805,542 80	2,125,848 23	24,664 21

Miscellaneous-Con.—**Divers**-Suite

Service	No. of Vote — N° du crédit	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés	Grant exceeded — Crédits dépassés
Under Statute—En vertu de lois spéciales		$ cts.	$ cts.	$ cts.	$ cts.
Board of Audit			32 00		
Canadian Patriotic Fund			210,000 00		
Chief Electoral Officer—salary			12,000 00		
Corporation of the City of Ottawa			75,000 00		
Gratuities (c)			66,930 44		
International Joint Commission			32,318 24		
Ottawa Improvement Commission			150,000 00		
Royal Mint			200,000 00		
Total under Statute—Total, en vertu de lois spéciales			746,280 68		
Summary—Sommaire					
Amount under Supply Bills		14,906,726 82	12,805,542 80	2,125,848 23	24,664 21
Amount under Statute		746,280 68	746,280 68		
Totals—Totaux		15,653,007 50	13,551,823 48	2,125,848 23	24,664 21
(a) Provisional Bonus Allowance, by Departments—Boni provisoire de cherté de vie, par ministères					
Agriculture			182,614 12		
Archives			9,202 75		
Auditor General's Office			20,961 88		
Civil Service Commission			15,692 23		
Customs			662,298 59		
External Affairs			13,576 75		
Finance, including Purchasing Commission			209,013 41		
Governor General's Secretary's Office			1,491 60		
Health			22,027 72		
Immigration and Colonization			120,017 77		
Indian Affairs			71,183 02		
Insurance			2,193 78		
Interior			218,472 31		
Justice			131,792 53		
Labour			9,937 62		
Legislation			25,886 96		
Marine and Fisheries			236,127 65		
Mines			21,534 17		
National Defence			182,938 29		
Patent and Copyright			13,477 34		
Post Office			2,220,157 76		
Printing and Stationery			45,688 13		
Privy Council			2,787 76		
Public Works			330,233 56	—	
Railways and Canals			212,925 12		
Royal Canadian Mounted Police			4,917 85		
Secretary of State			13,593 89		
Soldiers' Civil Re-Establishment			303,990 87		
Soldiers' Land Settlement			82,027 47		
Trade and Commerce			137,867 81		
Total			5,524,630 71		
(b) Unforeseen Expenses, by Departments—Dépenses imprévues, par ministères					
	Page				
External Affairs	E— 2		17,589 34		
Finance	F— 2		16,419 93		
Justice	L— 2		720 00		
Labour	M— 2		40 00		
National Defence	Q— 2		500 00		
Privy Council	U— 2		25 65		
Public Works	V—12		220 70		
Total			35,515 62		

Miscellaneous-Con.—**Divers**-Suite

Service	No. of Vote — N° du crédit	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés	Grant exceeded — Crédits dépassés
		$ cts.	$ cts.	$ cts.	$ cts.
(*c*)Gratuities to families of deceased officials, by Departments—Gratifications aux familles de fonctionnaires décédés, par ministères					
Agriculture	.....	.....	2,370 00	.....	
Archives	.....	.....	216 66	.....	
Customs and Excise	.....	.....	11,521 64	.....	
Finance	.....	.....	1,063 32	.....	
Immigration and Colonization	.....	.....	1,200 00	.....	
Indian Affairs	.....	.....	706 66	.....	
Interior	.....	.....	5,850 00	.....	
Justice	.....	.....	1,936 66	.....	
Legislation	.....	.....	1,576 66	.....	
Marine and Fisheries	.....	.....	2,964 67	.....	
Mines	.....	.....	990 00	.....	
National Defence	.....	.....	1,685 53	.....	
Post Office	.....	.....	11,303 34	.....	
Printing and Stationery	.....	.....	794 00	.....	
Privy Council	.....	.....	1,550 00	.....	
Public Works	.....	.....	8,289 49	.....	
Railways and Canals	.....	.....	8,121 84	.....	
Soldiers' Civil Re-Establishment	.....	.....	1,663 32	.....	
Trade and Commerce	.....	.....	3,126 65	.....	
Total	.....	.....	66,930 44	.....	

Explanation of "Grants exceeded"—

(*a*)Canadian Publications to Library of the High Commissioner's office. The Under Secretary of State for External Affairs states—that the overdraft is due to the price of the yearly publications going up, and we are not in a position to know the cost until goods are delivered and the account rendered.

(*b*)Provisional Bonus Allowance—The amount voted not sufficient to meet the requirements of the various Departments of the Service.

These accounts have been examined under my direction, and are correct.
Ces comptes ont été vérifiés sous ma direction et ils sont exacts.

GEO. GONTHIER,
Auditor General.
Auditeur général.

National Defence—Défense nationale

Service	No. of Vote — N° du crédit	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés	Grant exceeded — Crédits dépassés
Militia Services—Services de la milice		$ cts.	$ cts.	$ cts.	$ cts.
Allowances, active militia	83	100,000 00	91,018 18	8,981 82	
Annual drill	470 84	1,058,000 00	980,509 83	77,490 17	
Award to Major H. R. Northover, etc	469	5,000 00	5,000 00	.....	
Cadet services	85	450,000 00	450,000 00	.....	
Civil pensions	110	1,115 42	1,115 42	.....	
Compassionate grant to C. Peachy	472	33 00	33 00	.....	
Clothing and necessaries	86	300,000 00	294,256 57	5,743 43	
Compassionate grant to J. Dymond	106	27 00	27 00	.....	
Compassionate grant to P. McKnight	107	500 00	500 00	.....	
Compassionate grant to W. Rogers	108	500 00	500 00	.....	
Compassionate grant to H. M. May	109	94 67	94 67	.....	
Contingencies	87	25,000 00	24,927 08	72 92	
Customs dues	88	12,000 00	9,758 36	2,241 64	
Departmental Library	89	2,000 00	1,818 17	181 83	

National Defence–Con.—**Défense nationale**–Fin

Service	No. of Vote — N° du crédit	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés	Grant exceeded — Crédits dépassés
		$ cts.	$ cts.	$ cts.	$ cts.
Militia Services-*Con.*—Services de la milice-*Fin.*					
Dominion arsenal—Lindsay	90	9,000 00	7,622 86	1,377 14	
Dominion arsenal—Quebec	91	390,000 00	389,997 02	2 98	
Engineer services and works	473 92	576,700 00	575,644 08	1,055 92	
Grants to associations	93	100,000 00	85,248 32	14,751 68	
Maintenance, military properties	94	250,000 00	196,444 92	53,555 08	
Ordnance, arms, lands, etc	95	66,000 00	56,422 99	9,577 01	
Pay of staff	96	255,000 00	250,411 52	4,588 48	
Permanent force	97	5,290,000 00	5,125,605 10	164,394 90	
Printing and stationery	98	70,000 00	67,288 27	2,711 73	
Royal Military College	99	345,000 00	338,081 84	6,918 16	
Salaries and wages	471 100	260,000 00	246,605 63	13,394 37	
Schools of instruction	101	115,000 00	90,379 93	24,620 07	
Topographical surveys	102	45,000 00	43,399 36	1,600 64	
Training areas	103	5,000 00	2,097 75	2,902 25	
Transport and freight	104	185,000 00	180,706 06	4,293 94	
Warlike stores	105	160,000 00	159,827 05	172 95	
Naval Services—Service naval					
Naval Service—Maintenance of Royal Canadian Navy	111	1,500,000 00	1,354,527 00	145,473 00	
Pay of temporary clerks	112	15,000 00	6,188 08	8,811 92	
Customs dues	113	500 00	91 56	408 44	
Air Services					
Canadian Air Force—Operation, maintenance repairs, etc.	114	1,000,000 00	999,390 07	609,93	
Purchase of new flying equipment	115	250,000 00	249,787 98	212 02	
Totals under Supply Bills—Totaux en vertu de la loi des subsides		12,841,470 09	12,285,325 67	556,144 42	
Under Statute—En vertu de lois spéciales					
Aid to Civil Power—R.S.C. Cap. 41, Sec. 90	.....	.....	86,614 92	.....	
Summary—Sommaire—					
Amount under Supply Bills	.....	12,841,470 09	12,285,325 67	556,144 42	
Amount under Statute	.....	86,614 92	86,614 92	.....	
Totals—Totaux	.....	12,928,085 01	12,371,940 59	556,144 42	

Examined and certified—Examinés et certifiés—

E. S. JOHNSTON, Chief Examiner "G" Branch.
Chef comptable Division "G".

These accounts have been examined under my direction and are correct.
Ces comptes ont été vérifiés sous ma direction et ils sont exacts.

GEO. GONTHIER,
Auditor General.
Auditeur général.

Ocean and River Service—Services sur mers et sur rivières

Service	No. of Vote — N° du crédit	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés	Grant exceeded — Crédits dépassés
		$ cts.	$ cts.	$ cts.	$ cts.
Dominion steamers	215	1,500,000 00	1,468,633 40	31,366 60	
Examination of masters and mates	216	20,000 00	18,666 01	1,333 99	
Investigations into wrecks	217	12,300 00	4,790 73	7,509 27	
Navigation schools	218	8,000 00	6,509 30	1,490 70	
Temporary relief of distressed seamen, etc	219	5,000 00	2,988 35	2,011 65	
Registration of shipping	220	5,000 00	2,085 35	2,914 65	
Removal of obstructions	221	5,000 00	4,927 00	73 00	
Inspection of live stock shipments	222	3,500 00	3,416 35	83 65	
Subsidies for wrecking plants, etc	223	35,000 00	35,000 00	.....	
Unforeseen expenses	224	5,000 00	4,949 39	50 61	
Life saving service, etc	225, 529	140,000 00	84,524 56	55,475 44	
Hydrographic surveys	226	364,080 00	351,479 23	12,600 77	
Radeotelegraphic service, etc	227	432,490 00	417,770 54	14,719 46	
Tidal and current survey	228	35,000 00	33,538 43	1,461 57	
Total under Supply Bills—Total, en vertu de la loi des subsides	.....	2,570,370 00	2,439,278 64	131,091 36	

Examined and certified—Examinés et certifiés—
J. N. TRIBBLE,
Chief Examiner, "E" Branch.
Chef comptable, Division "E".

These accounts have been examined under my direction, and are correct.
Ces comptes ont été vérifiés sous ma direction et ils sont exats.

GEO. GONTHIER,
Auditor General.
Auditeur général.

Penitentiaries—Pénitenciers

Service	No. of Vote — N° du crédit	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés	Grant exceeded — Crédits dépassés
		$ cts.	$ cts.	$ cts.	$ cts.
Kingston	34, 455	423,752 00	382,737 34	41,014 66	
St. Vincent de Paul	34, 456	389,741 81	377,649 58	12,092 23	
Dorchester	34	272,500 00	215,944 04	56,555 96	
Manitoba	34	193,600 00	216,069 27	.....	*a*22,469 27
British Columbia	34	141,000 00	137,045 72	3,954 28	
Alberta	34	3,000 00	2,637 11	362 89	
Saskatchewan	34	248,000 00	295,965 22	.....	*a*47,965 22
General	34	1,400 00	178 54	1,221 46	
Total under Supply Bills—Total, en vertu de la loi des subsides	.....	1,672,993 81	1,628,226 82	115,201 48	70,434 49

a The Deputy Minister of Justice in his letter of May 19,1924 states, that the over expenditure was due to the extra disbursements in building programme, made possible on account of the very beautiful and late fall, which enabled the prosecution of the construction work for a considerable period beyond what was estimated.

Examined and certified—Examinés et certifiés—
J. N. TRIBBLE,
Chief Examiner, "E" Branch.
Chef comptable, Division "E".

These accounts have been examined under my direction, and are correct.
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GEO. GONTHIER,
Auditor General.
Auditeur général.

Pensions

Service	No. of Vote — N° du crédit	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés	Grant exceeded — Crédits dépassés
		$ cts.	$ cts.	$ cts.	$ cts.
a Mrs. Wm. McDougall	68	1,200 00	1,200 00	.....	
b On account of Fenian Raid, 1866-70	69	1,000 00	633 00	367 00	
c Mounted Police, Prince Alberta Volunteers and Police Scouts on account of the Rebellion of 1885	70	973 56	973 08	0 48	
b Militiamen, and on account of active service, North West Rebellion, 1885, and general pensions	71	40,000 00	39,612 11	387 89	
c Families of members of the force who lost their lives while on duty—					
Mrs. Margaret Johnson Brooke	72	823 50	618 75	204 75	
Mrs. Elizabeth Willmett	.....	54 90	54 75	0 15	
Mrs. Elizabeth Fitzgerald	.....	525 00	481 25	43 75	
Mrs. Mary Emma Bossange	.....	457 50	343 75	113 75	
Mrs. Myrtle L. Richards	.....	756 00	693 00	63 00	
Mrs. Mabel Forbes	.....	411 75	309 35	102 40	
Mrs. Amy Lillian Searle	.....	408 09	406 97	1 12	
c J. B. Allan	73	450 00	450 00	.....	
a Mary E. Fuller	74	600 00	600 00	.....	
a Madame Fabre	75	1,000 00	999 96	0 04	
a Mrs. Mary L. Campbell	76	500 00	499 92	0 08	
a Unmarried sisters of the late Col. Harry Baker, M.P	77	700 00	699 84	0 16	
a Nellie Hopkinson	78	720 00	720 00	.....	
a James Elliott	79	672 90	672 00	.....	
a Alice Morson Smith	466	600 00	600 00	.....	
a Dr. G. F. Banting	468	7,500 00	7,500 00	.....	
b European war, and active militia	80, 467	33,050,000 00	32,344,941 32	705,058 68	
d Salaries and contingent expenses of the Board of Pension Commissioners for Canada	81	83,700 00	78,523 44	5,176 56	
Total under Supply Bills—Totaux, en vertu de la loi des subsidies		33,193,052 30	32,481,532 49	711,519 81	
Under Statute—En vertu de lois spéciales					
a Judges' pensions and miscellaneous	.....	.....	179,065 12	.....	
b Militia Pensions Act of 1901	.....	.....	640,336 83	.....	
c Royal North West Mounted Police	.....	.....	91,147 06	.....	
d Board of Pension Commissioners—Salaries	.....	.....	19,000 00	.....	
Total under Statute—Total, en vertu de lois spéciales	.....	.....	929,549 01		
Summary—Sommaire—					
Amount under Supply Bills	.....	33,193,052 30	32,481,532 49	711,519 81	
Amount under Statutes	.....	929,549 01	929,549 01	.....	
Totals—Totaux		34,122,601 31	33,411,081 50	711,519 81	

Examined and certified—Examinés et certifiés—

a A. H. BROWN, Chief Examiner "A" Branch.
Chef comptable Division "A".
b E. E. JOHNSTON, Chief Examiner "G" Branch.
Chef comptable, Division "G".
c J. W. REID, Chief Examiner "C" Branch.
Chef comptable Division "C".
d E. E. STOCKTON, Chief Examiner "D" Branch.
Chef comptable, Division "D".

These accounts have been examined, under my direction, and are correct.
Ces comptes ont été verifiés sous ma direction et ils sont exadts.

GEO. GONTHIER,
Auditor General.
Auditeur général.

Post Office: Outside Service—Postes: Service extérieur

Service	No. of Vote — N° du crédit	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés	Grant exceeded — Crédits dépassés
		$ cts.	$ cts.	$ cts.	$ cts.
Salaries and allowances	361	13,512,354 40	12,775,945 80	736,408 60	
Mail service	361	14,740,000 00	14,379,726 42	360,273 58	
Miscellaneous	361	1,165,550 00	984,160 07	181,389 93	
Yukon Territory	361	195,000 00	166,108 26	28,891 74	
Total under Supply Bill—Total, en vertu de loi des subsides	.....	29,612,904 40	28,305,940 55	1,306,963 85	

Examined and certified—Examinés et certifiés—

J. N. TRIBBLE—
Chief Examiner "E" Branch.
Chef comptable Division "E".

These accounts have been examined under my direction, and are correct.
Ces comptes ont été vérifiés sous ma direction et ils sont exacts.

GEO. GONTHIER,
Auditor General.
Auditeur général.

Public Works: Capital—Marine Dept.

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Travaux publics: Capital—Ministère de la Marine

Service	No. of Vote — N° du crédit	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés	Grant exceeded — Crédits dépassés
		$ cts.	$ cts.	$ cts.	$ cts.
River St. Lawrence Ship Channel	229, 530	629,540 00	626,372 22	3,167 78	
Sorel Shipyard	230	125,000 00	124,359 53	640 47	
Self-propelling Hopper Barge	231	54,800 00	54,800 00	.....	
Total under Supply Bill—Total, en vertu de loi des subsides	.....	809,340 00	805,531 75	3,808 25	

Examined and certified—Examinés et certifiés—

J. N. TRIBBLE.
Chief Examiner "E" Branch.
Chef comptable Division "E".

These accounts have been examined under my direction, and are correct.
Ces comptes ont été vérifiés sous ma direction et ils sont exacts.

GEO. GONTHIER
Auditor General.
Auditeur général.

Public Works: Capital—Travaux publics: Capital

Service	No. of Vote — N° du crédit	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés	Grant exceeded — Crédits dépassés
Public Buildings—Edifices publics		$ cts.	$ cts.	$ cts.	$ cts.
Ottawa Parliament Buildings	141	700,000 00	385,419 03	314,580 97	
Ottawa—New Departmental Buildings—compensation to architects for designs submitted	490	30,000 00	30,000 00	.....	
Ottawa—Addition to Dominion Archives building	141	150,000 00	51,191 05	98,808 95	
Ottawa—Printing Bureau, new building	141	150,000 00	.....	150,000 00	
Harbours and Rivers					
Esquimalt, B.C.—Dry Dock under construction	142	1,500,000 00	968,058 96	531,941 04	
Port Arthur and Fort William—Harbour improvements	142, 491	327,200 00	197,413 98	129,786 02	
Quebec Harbour—Champlain Dock, to complete	142	96,000 00	40,772 22	55,227 78	
St. John Harbour—Improvements	142, 491	868,000 00	698,073 66	169,926 34	
Toronto Harbour—Improvements	142,491	850,000 00	684,569 72	165,430 28	
Total under Supply Bills—Totaux, en vertu de la loi des subsides		4,671,200 00	3,055,498 62	1,615,701 38	

Public Works: Income—Travaux publics: Revenu

Service	No. of Vote — N° du crédit	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés	Grant exceeded — Crédits dépassés
Public Buildings—Edifices publics		$ cts.	$ cts.	$ cts.	$ cts.
Nova Scotia—Nouvelle-Ecosse ($126,416.68–					
Halifax Immigration Building—repairs and maintenance of Pier No. 2	492	95,900 00	91,666 67	4,233 33	
Halifax Quarantine Station, repairs and improvements	143, 492	18,000 00	17,272 01	727 99	
Halifax, Rockhead Immigration Hospital, improvements	492	25,000 00	7,285 43	17,714 57	
Liverpool Public Building—Alterations to electric wiring, interior fittings, etc.	492	3,500 00	3,210 05	289 95	
Lunenburg Public Building—Repairs, etc	492	4,000 00	3,623 42	376 58	
North Sydney—Quarantine station, alterations and repairs	143	2,600 00	2,167 80	432 20	
Windsor—Public building, improvements to heating	492	1,250 00	1,191 30	58 70	
		150,250 00	126,416 68	23,833 32	
Prince Edward Island—Ile du Prince-Edouard ($3,595.29)—					
Charlottetown Old Bank Building—Repairs to roof	494	4,000 00	2,830 74	1,169 26	
Souris Public Building—Installation of electric wiring	494	1,000 00	764 55	235 45	
		5,000 00	3,595 29	1,404 71	

Public Works: Income–Con.—**Travaux publics: Revenu**–Suite

Service	No. of Vote — N° du crédit	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés	Grant exceeded — Crédits dépassés
Public Buildings—Edifices publics		$ cts.	$ cts.	$ cts.	$ cts.
New Brunswick—Nouveau-Brunswick ($42,490.86)—					
Edmundston—Public building site	493	5,000 00	4,921 50	78 50	
St. John—Quarantine Station, Partridge Island, repairs and improvements	493 144	18,000 00	14,950 75	3,049 25	
St. John—Quarantine Station, Partridge Islands, water supply	144	1,000 00	.....	1,000 00	
Sackville—Public building	493	15,000 00	14,998 20	1 80	
Sussex—Public building improvements	493	4,500 00	4,471 56	28 44	
Tracadie Lazaretto—Installation of electric light systems, improvements, etc.	493	6,500 00	3,148 85	3,351 15	
		50,000 00	42,490 86	7,509 14	
Maritime Provinces Generally—($43,199.79)—					
Dominion Public Buildings—Improvements, repairs, etc	145, 495	43,200 00	43,199 79	0 21	
Quebec—Québec ($262,561.56)—					
Dominion Public Buildings—Improvements, repairs, etc	146	80,000 00	79,997 78	2 22	
Father Point—Construction of residences, reorganization quarantine services, etc.	496	10,000 00	9,890 65	109 35	
Grosse Isle Quarantine Station—Repairs	146	5,500 00	5,653 01		153 01
Loretteville—Public building, change of site	496	4,800 00	4,901 54		101 54
Montreal Examining Warehouse—Improvements to heating	496	9,000 00	7,741 42	1,258 58	
Montreal Old Examining Warehouse—Alterations to passenger elevator	496	3,500 00	3,185 00	315 00	
Montreal Old Examining Warehouse—Repairs to roof	496	8,500 00	3,699 57	4,800 43	
Montreal—Ordnance stores building	146	26,000 00	26,000 00	.....	
Montreal—Postal station in St. Ann's Division	496	20,000 00	.....	20,000 00	
Montreal—Towards purchase of Lavut Building for postal station "G"	146	26,500 00	24,933 89	1,566 11	
Pierreville Public Building—Improvements to heating	496	2,200 00	2,119 30	80 70	
Quebec Examining Warehouse—Improvements	496	10,000 00	10,011 60	.....	11 60
Quebec Immigration Building—Repairs, etc	496	35,000 00	27,068 60	7,931 40	
Quebec Public Building—Improvements	496	5,000 00	4,334 75	665 25	
Quebec Savard Park—Hospital improvements, etc	496	50,000 00	32,005 13	17,994 87	
Terrebonne—New public building	496	22,000 00	21,019 32	980 68	
		318,000 00	262,561 56	55,704 59	266 15
Ontario—($454,623.66)—					
Alexandria—To reconstruct public building destroyed by fire	497	15,000 00	13,022 38	1,977 62	
Belleville Public Building—Improvements to lighting	497	2,200 00	1,940 72	259 28	
Brockville Public Building—Alterations to heating	497	2,800 00	1,718 71	1,081 29	
Dominion Public Buildings—Improvements, repairs, etc	497, 147	102,200 00	102,199 91	0 09	
Haileybury—Armoury and Post Office	497	35,000 00	.....	35,000 00	
Hamilton Public Building—Installation of revolving doors	497	2,000 00	.....	2,800 00	
Hamilton Post Office—Repairs	147	11,000 00	9,743 00	1,257 00	
Kingston—Mowat Hospital—Sewer extension	497	11,000 00	33 88	10,966 12	
Kingston—Royal Military College, completion of dormitory building and construction of mess room	497	75,000 00	11,796 58	63,203 42	

Public Works: Income–Con.—**Travaux publics: Revenu**–Suite

Service	No. of Vote — N° du crédit	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés	Grant exceeded — Crédits dépassés
Public Buildings—Edifices publics		$ cts.	$ cts.	$ cts.	$ cts.
Ontario-*con.—suite.*					
Kitchener—Government's share of cost of local improvements	147	1,750 36	1,750 40	.....	0 04
Listowel Armoury—Repairs and improvements	497	3,000 00	1,877 45	1,122 55	
London Customs House—Improvements to heating	497	4,000 00	4,011 41	.....	11 41
Ottawa Departmental Buildings, fittings, etc	147	50,000 00	49,954 84	45 16	
Ottawa—Printing Bureau, improvements	147	1,000 00	745 00	255 00	
Ottawa—Rideau Hall, alterations and improvements	497	17,100 00	13,248 65	3,851 35	
Ottawa—Towards purchase of Daly building	147	148,000 00	148,000 00	.....	
Ottawa—Towards purchase of building for government workshops	497	26,000 00	26,155 95	.....	155 95
Port Arthur—Public building, alterations to fittings	497	2,800 00	2,730 85	69 15	
Toronto—Building for Seed Branch	497	25,000 00	25 00	24,975 00	
Toronto—Casualty clearing station, settlement Canadian Northern Railway expropriation claims	497	48,000 00	45,127 76	2,872 24	
Toronto—Postal Station "A", to complete	497	30,000 00	12,379 46	17,620 54	
Toronto—Postal Station "K", alterations due to widening North Yonge Street	497	10,000 00	3,619 53	6,380 47	
Windsor Public Building—Addition	497	4,500 00	4,542 18	.....	42 18
		628,150 36	454,623 66	173,736 28	209 58
Manitoba—($54,911.28)—					
Brandon—Public building, alterations	498	2,500 00	2,334 07	165 93	
Dominion Public Buildings—Improvements, repairs, etc	148	35,000 00	26,963 16	8,036 84	
Emerson—Public building, improvements to lighting	498	1,200 00	643 79	556 21	
Portage la Prairie—Public buildings, improvements to plumbing	148	850 00	804 39	45 61	
Winnipeg—Elmwood postal station site, local improvement taxes	498	1,008 06	1,008 06	.....	
Winnipeg—Fort Osborne Barracks, improvements to heating	498	11,200 00	9,144 24	2,055 76	
Winnipeg—Immigration Building, improvements to heating	148	14,000 00	14,013 57	.....	13 57
		65,758 06	54,911 28	10,860 35	13 57
Saskatchewan ($44,495.04)—					
Dominion Public Buildings—Improvements, repairs, etc	149	17,000 00	16,531 54	468 46	
Maple Creek Public Building—Improvements to heating	499	2,100 00	32 52	2,067 48	
Moose Jaw Customs Examining Warehouse—Local improvement taxes	499	1,708 50	1,708 50	.....	
Moose Jaw—Public building, improvements to heating	149	12,000 00	11,038 19	961 81	
Moose Jaw Public Building—Local improvement taxes	499	3,427 14	3,427 14	.....	
Prince Albert—Public building, improvements to heating	149	5,200 00	3,150 27	2,049 73	
Prince Albert—Public building, local improvement taxes	599	1,306 36	1,306 36	.....	
Regina—Public building, improvements to heating	499	7,500 00	4,810 17	2,689 83	
Weyburn—Public building, improvements to heating	499	4,700 00	2,490 35	2,209 65	
		54,942 00	44,495 04	10,446 96	

Public Works: Income–Con.—**Travaux publics: Revenu**–Suite

Service	No. of Vote — N° du crédit	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés	Grant exceeded — Crédits dépassés
Public Buildings–*con.*—Edifices publics–*fin*		$ cts.	$ cts.	$ cts.	$ cts.
Alberta ($53,831.28)—					
Calgary—Customs examining warehouse, alterations	150	5,000 00	4,981 60	18 40	..
Calgary—Customs examining warehouse, local improvement taxes	150	3,737 10	3,737 10	.....	
Dominion Public Building—Improvements, repairs, etc	150	17,000 00	14,867 79	2,132 21	
Edmonton—Public building, improvements to heating	500	14,000 00	8,459 00	5,541 00	
Grande Prairie—Enlargement of public building for telegraph office	150, 500	15,000 00	14,569 34	430 66	
Lethbridge—Public building, improvements to heating	500	8,600 00	7,216 45	1,383 55	
		63,337 10	53,831 28	9,505 82	
British Columbia—Colombie Britannique ($71,306.22)—					
Bamfield—Public building	151	1,500 00	1,502 70	.....	2 70
Bentick Island Lazaretto—New building	501	20,000 00	17,196 86	2,803 14	
Cumberland—Public building, improvements	501	1,500 00	.....	1,500 00	
Dominion Public Buildings—Improvements, repairs, etc	151, 501	40,000 00	25,229 36	14,770 64	
Kamloops—Public building	501	15,000 00	15 46	14,984 54	
Nelson—Public building, alterations to fittings	501	1,000 00	600 00	400 00	
Vancouver—Drill Hall Site, local improvement taxes	501	3,368 90	3,368 90	.....	
Vancouver—Old post office, elevator	501	10,000 00	.....	10,000 00	
Victoria Astrophysical Observatory—Office building	501	15,000 00	14,766 82	233 18	
Victoria—Old post office, taxes due city for 1922	151	1,482 62	1,482 62	.....	
Williams Head Quarantine Station—Improvements	501	4,000 00	7,143 50	2,856 50	
Williams Head Quarantine Station—Repairs and improvements to existing buildings, etc	151	6,000 00			
		118,851 52	71,306 22	47,548 00	2 70
Generally—En général ($257,977.04)—					
Armouries—Fittings and alterations	152	37,000 00	13,536 80	23,463 20	
Dominion Public Buildings—Generally	152	30,000 00	29,719 49	280 51	
Experimental Farms—Replacements, repairs and improvements	152	70,000 00	125,047 24	19,952 76	
Experimental Farms—New buildings, additions, alterations, etc	502	75,000 00			
Flags for Dominion public buildings	152	5,000 00	3,634 05	1,365 95	
High Commissioner's Office, London—Change of premises	502	25,000 00	16,099 06	8,900 94	
Installation of fuel saving devices for public buildings	502	12,000 00	12,000 00	.....	
Military Hospitals—Repairs and improvements	152, 502	66,000 00	57,940 40	8,059 60	
		320,000 00	257,977 04	62,022 96	
Rents, Furniture, Heating, etc.—Loyers, ameublement, chauffage, etc. ($4,970,907.85)					
Ottawa—					
Departments Generally—Char. services, including $100 to E. Snowdon for firing noon gun	153	385,000 00	364,894 28	20,105 72	
Dominion Observatory and Geodetic Survey Buildings—Repairs, maintenance of grounds, etc	153	4,500 00	4,348 31	151 69	

Public Works: Income–Con.—**Travaux publics: Revenu**–Suite

Service	No. of Vote — N° du crédit	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés	Grant exceeded — Crédits dépassés
		$ cts.	$ cts.	$ cts.	$ cts.
Rents, Furniture, Heating, etc.-*con.*—Loyers, ameublement, chauffage, etc.-*fin.*					
Ottawa-*Con.*					
Elevator attendants	153	72,000 00	71,353 31	646 69	
Heating, including salaries of engineers, firemen and watchmen	153	380,000 00	380,004 72	.....	4 72
Lighting, including roads and bridges	153	82,000 00	78,412 57	4,587 43	
Repairs, furniture, grounds, street cleaning and maintenance	153	700,000 00	665,511 13	33,488 87	
Rideau Hall—Allowance for fuel and light	153	19,000 00	19,000 00	.....	
Rideau Hall, including grounds—Improvements, furniture, maintenance, etc.	153	60,000 00	60,000 00	.....	
Telephone service	153	93,000 00	91,489 86	1,510 14	
Water	153	39,000 00	39,000 00	.....	
Dominion Public Buildings—					
Dominion Immigration Buildings—Repairs, furniture, etc	153, 503	25,000 00	23,721 02	1,278 98	
Dominion Quarantine Stations—Maintenance	153	5,000 00	1,068 66	3,931 34	
Fittings and general supplies and furniture	153	150,000 00	145,299 70	4,700 30	
Heating	153	420,000 00	395,453 36	24,546 64	
Lighting	153	200,000 00	200,000 00	.....	
Power for running elevators, stamp cancelling machines, etc	153	76,000 00	67,803 13	8,196 87	
Rents	153	1,450,000 00	1,449,614 75	385 25	
Salaries of caretakers, engineers, firemen, etc	153	840,000 00	776,699 41	63,300 59	
Supplies for caretakers, etc	153	40,000 00	39,999 86	14	
Water	153	68,000 00	67,987 77	12 23	
Victoria, B.C.—Astrophysical Observatory, Little Saanich Mountain, maintenance, etc	153	7,000 00	2,246 40	4,753 60	
Yukon Public Buildings—Rents, repairs, fuel, light, water service and caretakers salaries	153	27,000 00	26,999 61	39	
		5,142,500 00	4,970,907 85	171,596 87	4 72
Harbours and Rivers—Ports et rivières					
Nova Scotia—Nouvelle-Ecosse ($527,015.77)					
Abbott's Harbour—Breakwater extension	504	1,350 00	1,350 32	.....	32
Advocate—Wharf repairs	504	2,000 00	1,995 74	4 26	
Annapolis Royal—Wharf repairs	154	1,000 00	1,068 31	.....	68 31
Barrington Cove—Sydney Mines—Wharf repairs	154	5,300 00	4,626 89	673 11	
Barrington Passage—Wharf repairs	504	1,750 00	1,632 97	117 03	
Bass River—Improvements	504	1,500 00	341 50	1,158 50	
Battery Point—Breakwater extension	504	9,600 00	8,227 83	1,372 17	
Bayfield—Wharf repairs	154	1,550 00	1,528 17	21 83	
Bear River—Rebuilding warping piers	154	13,350 00	7,313 68	6,036 32	
Big Bras D'Or—Wharf reconstruction	154	2,000 00	1,999 77	23	
Black Point—Breakwater repairs	154	1,150 00	151 40	998 60	
Briton Cove—Breakwater repairs	504	1,000 00	447 25	552 75	
Broad Cove Marsh—Replacement breakwater wharf	504	8,400 00	12 86	8,387 14	
Burlington Centre—Wharf extension	504	7,500 00	7,480 14	19 86	
Canada Creek—Rebuilding shore end of breakwater	504	1,300 00	1,300 00	.....	
Canso—Wharf	154	7,700 00	7,764 00	.....	64 00
Cape St. Marys—Breakwater repairs and renewals	154	3,000 00	2,784 45	215 55	
Cariboo Island—Breakwater reconstruction	504	6,000 00	5,094 50	905 50	

Public Works: Income–Con.—**Travaux publics: Revenu**–Suite

Service	No. of Vote — N° du crédit	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés	Grant exceeded — Crédits dépassés
		$ cts.	$ cts.	$ cts.	$ cts.
Harbours and Rivers—*con.*—Ports et rivières —*suite*					
Nova Scotia—*con.*—Nouvelle-Ecosse—*suite*					
Chapel Cove "West L'Ardoise"—Breakwater extension	154	7,500 00	5,284 40	2,215 60	
Cheverie—Wharf repairs	504	1,000 00	749 35	250 65	
Chezzetcook Head—Wharf repairs	504	900 00	900 05	.....	0 05
Chimney Corner—Completion of wharf	154	13,400 00	11,885 39	1,514 61	
Culloden—Breakwater extension	504	5,000 00	3,593 16	1,406 84	
Dartmouth—Pier and dredging	504	75,000 00	22,827 04	52,172 96	
D'Escousse—Wharf repairs	504	3,000 00	2,992 87	7 13	
Devil's Island—Breakwater repairs and extension	154	9,000 00	9,118 63	.....	118 63
Digby—Dredging	504	15,100 00	11,157 22	3,942 78	
Digby—General repairs and renewals to pier	154	3,000 00	2,923 79	76 21	
East River—Repairs to lock	504	4,000 00	4,036 35	.....	36 35
Eastern Harbour—Improvements	504	38,000 00	6,404 00	31,596 00	
East Sandy Cove—Wharf	504	9,350 00	8,127 82	1,222 18	
Ecum Secum—Completing wharf and building road	504	6,100 00	.....	6,100 00	
English Town—Wharf repairs	154	800 00	577 92	222 08	
Five Islands—Wharf extension	504	5,000 00	4,996 37	3 63	
Friar's Head—Breakwater extension and repairs	154	4,200 00	4,286 50	.....	86 50
Fruid's Point—Wharf repairs	504	4,900 00	2,406 75	2,493 25	
Gillis Point—Wharf repairs	504	1,100 00	1,100 13	.....	0 13
Grand Narrows—Wharf extension	504	2,000 00	76 19	1,923 81	
Half Island Cove—Rebuilding breakwater	154, 504	6,000 00	5,825 92	174 08	
Hampton—Breakwater repairs	504	8,500 00	8,445 29	54 71	
Harbours and Rivers Generally—Repairs and improvements	154	60,000 00	57,426 37	2,573 63	
Haulover—Repairs to channel protection walls	154	4,000 00	3,765 57	234,43	
Head East Bay—Wharf repairs	154	700 00	536 39	163 61	
Inverness—Repairs to piers	504	4,400 00	4,396 12	3 88	
Joggins—Breakwater repairs	154	3,000 00	2,992 71	7 29	
Judique—Baxter's—Wharf repairs	154	2,700 00	403 83	2,296 17	
Leitches Creek—Wharf repairs	154	2,200 00	1,355 62	844 38	
Liscomb—Wharf repairs	154	750 00	750 13	.....	0 13
Little Anse—In full and final settlement of T. D. Morrison's claim	504	3,234 60	3,234 60		
Little Bras D'Or—Breakwater repairs	154	1,000 00	1,154 43	.....	154 43
Little Harbour, "Lower L'Ardoise"—Breakwater extension and repairs	504	2,000 00	1,960 54	39 46	
Little Harbour, Shelburne County—Breakwater repairs	504	1,500 00	1,495 61	4 39	
Livingstone's Cove—Wharf repairs	504	1,000 00	1,000 06		0 06
Lockeport—Wharf	154	5,800 00	5,796 63	3 37	
Lunenburg—Dredging	504	40,000 00	38,070 95	1,929 05	
Malagash—Dredging	504	15,700 00	59 27	15,640 73	
Margaree Harbour—Repairs to harbour works	504	9,700 00	6,858 16	2,841 84	
Margaretville—Repairs to breakwaters	504	2,400 00	2,376 54	23 46	
Meteghan—Wharf extension	504	7,600 00	56 28	7,543 72	
Moose Harbour—Breakwater	154	900 00	897 16	2 84	
New Haris—Wharf	504	5,000 00	.....	5,000 00	
New Haven—Breakwater repairs	154	500 00	490 40	9 60	
North Ingonish, "McLeod's"—Reconstruction of breakwater and dredging	504	34,700 00	142 83	34,557 17	
North River—Wharf repairs	154	3,000 00	3,000 35	.....	0 35
North Sydney—Breakwater repairs	504	3,000 00	2,908 00	92 00	
Nyanza—Wharf repairs	504	1,000 00	1,007 51	.....	7 51
Ostrea Lake—Wharf repairs	154	2,700 00	1,754 16	945 84	
Parrsboro—Repairs to breakwater and shed on wharf	504	1,350 00	1,354 35	.....	4 35
Pembroke—Wharf extension	504	3,000 00	2,499 86	500 14	

Public Works: Income–Con.—**Travaux publics: Revenu**–Suite

Service	No. of Vote — N° du crédit	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés	Grant exceeded — Crédits dépassés
Harbours and Rivers—*con.*—Ports et rivières —*suite*		$ cts.	$ cts.	$ cts.	$ cts.
Nova Scotia—*con.*—Nouvelle-Ecosse—*suite*					
Pictou—Dredging	504	15,200 00	15,156 02	43 98	
Pictou Light Beach—Repairs and reconstruction of protection work.—	504	1,200 00	.....	1,200 00	
Piper's Cove—Wharf repairs	504	1,100 00	1,104 15	.....	4 15
Point Aconi—Breakwater	504	10,000 00	39 55	9,960 45	
Port Beckerton—Wharf repairs	504	2,000 00	1,882 64	117 36	
Port Greville—Breakwater repairs and harbour improvements	154, 504	24,000 00	11,908 19	12,091 81	
Port Hood—Wharf repairs	154	8,600 00	8,587 60	12 40	
Port Latour—Breakwater reconstruction	154	6,800 00	6,916 64	.....	116 64
Port Lorne—Breakwater extension	504	9,600 00	70 26	9,529 74	
Portuguese Cove—Breakwater	504	5,000 00	10 50	4,989 50	
Pugwash—Wharf repairs	154	4,500 00	4,208 24	291 76	
Red Island—Repairs to breakwater	154	5,250 00	4,430 42	819 58	
Riverport—Revetment wall for dredged spoil	504	20,000 00	17,108 15	2,891 85	
Round Hill—Wharf repairs	504	1,700 00	1,711 93	.....	11 93
St. Francis Harbour—Breakwater	504	5,000 00	71 15	4,928 85	
Sanford—Retaining wall	504	1,800 00	1,804 53	.....	4 53
Salmon River—Wharf reconstruction	154	1,300 00	1,299 90	0 10	
Scott's Bay—Rebuilding part of north breakwater	504	8,000 00	7,695 29	304 71	
Scotch Cove—White Point—Breakwater repairs	504	2,600 00	2,791 73	.....	191 73
Shad Bay—Wharf repairs	504	1,500 00	1,492 45	7 55	
Sheet Harbour West—Rebuilding wharf	504	5,000 00	3,044 04	1,955 96	
Shelburne—Wharf repairs	504	4,500 00	4,478 39	21 61	
Ship Harbour—Wharf repairs	504	4,200 00	.....	4,200 00	
Smiley's Point—Breakwater repairs	154	1,400 00	1,549 54	.....	149 54
Smith's Cove—Breakwater extension and Beach protection	504	2,400 00	2,600 00	.....	200 00
Sonora—Purchase of wharf and rebuilding same	504	5,000 00	5,091 47	.....	91 47
South Lake—Breakwater extension	504	5,000 00	401 09	4,598 91	
Summerville—Wharf repairs	504	5,000 00	4,636 47	363 53	
Tiverton—Breakwater extension	504	15,000 00	74 72	14,925 28	
Turner's Island—Wharf repairs	154	1,500 00	1,459 09	40 91	
Walton—Wharf repairs	154	800 00	567 68	232 32	
Watt Settlement—Wharf repairs and renewals	504	2,500 00	2,148 80	351 20	
West Arichat—Wharf repairs	154	900 00	900 00		
West Baccaro—Breakwater extension and repairs	504	4,000 00	3,800 13	199 87	
West Green Harbour—Breakwater and wharf	154	2,500 00	.....	2,500 00	
Windsor—Wharf	504	22,000 00	19,031 96	2,968 04	
Yarmouth Bar—Repairs amd improvements	154	4,000 00	3,999 50	0 50	
Yarmouth Harbour—Dredging	154	85,000 00	64,364 20	20,635 80	
		826,984 60	527,015 77	301,279 94	1,311 11
Prince Edward Island—Ile du Prince-Edouard, ($37,477.08)—					
Bay Fortune—Renewal of approach	155	750 00	844 75	.....	94 75
Beach Point—Wharf	505	7,500 00	185 63	7,314 37	
Belle River—Breakwater extension	505	9,000 00	41 73	8,958 27	
Cape Traverse—To repair and strengthen wharf	155	1,900 00	1,848 87	51 13	
China Point—Wharf repairs	155	800 00	639 71	160 29	
Georgetown—To take over and repair Canadian National Railway wharf	505	20,000 00	11,902 68	8,097 32	
Graham's Pond—Repairs to breakwater	155	2,100 00	1,783 51	316 49	
Haggerty's Wharf—Repairs	155	900 00	.....	900 00	
Harbours and Rivers Generally—Repairs and improvements	155	14,000 00	4,841 49	9,158 51	

Public Works: Income-Con.—**Travaux publics: Revenu**-Suite

Service	No. of Vote — N° du crédit	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés	Grant exceeded — Crédits dépassés
		$ cts.	$ cts.	$ cts.	$ cts
Harbours and Rivers-*con.*—Ports et rivières —suite					
Prince Edward Island-*con.*—Ile du Prince-Edouard—*fin*					
Hickey's Wharf—Repairs	15*	1,200 00	1,057 39	142 61	
Hurd's Point—Wharf repairs and reconstruction	155	800 00	691 02	108 98	
Kier's Shore—Wharf repairs	155	1,900 00	1,468 34	431 66	
Miminegash Harbour—Breakwater reconstruction	155	2,900 00	2,858 86	41 14	
North River—Wharf repairs	155	750 00	618 21	131 79	
Southport—Wharf repairs	155	3,000 00	2,908 02	91 98	
South Rustico—Oyster Bed Bridge—Wharf reconstruction	505	4,000 00	3,179 51	820 49	
Tignish Harbour—Breakwater repairs	155	2,700 00	2,607 36	92 64	
		74,200 00	37,477 08	36,817 67	94 75
New Brunswick—Nouveau-Brunswick, ($74,053.10)—					
Black's Harbour—Floating slip	506	1,000 00	809 66	190 34	
Campbellton—Deep water wharf repairs	156	1,200 00	443 97	756 03	
Cape Bald—Breakwater repairs	506	6,500 00	6,699 83	.....	199 83
Cocagne Cape—Wharf	506	5,000 00	1,521 11	3,478 89	
Cumming's Cove—Wharf repairs	156	2,000 00	1,829 74	170 26	
Dalhousie—Ferry wharf repair	156	2,000 00	1,651 78	348 22	
Dipper Harbour—Breakwater repairs	156	3,000 00	.....	3,000 00	
Grand Harbour—Purchase of Ingall's wharf	506	3,500 00	3,565 96	.....	65 96
Great Salmon River—Breakwater extension	506	8,000 00	7,097 76	902 24	
Harbours and Rivers Generally—Repairs and improvements	156, 506	65,000 00	20,423 18	44,576 82	
Inkerman—Wharf	506	3,000 00	2,217 39	782 61	
Lameque—Wharf repairs	156	6,000 00	6,051 68	.....	51 68
Leonardville—Wharf repairs	156	900 00	843 87	56 13	
Lord's Cove—Wharf repairs	506	1,200 00	1,302 65	.....	102 65
Miscou Harbour—Wharf repairs	156	2,400 00	2,344 91	55 09	
Negro Point—Breakwater extension	506	100,000 00	.....	100,000 00	
New Mills—Benjamin River, wharf repairs	506	1,200 00	655 52	544 48	
Oak Point—Northumberland, wharf repairs	156	2,000 00	1,964 52	35 48	
Petit Rocher—Breakwater repairs	156	4,500 00	3,658 45	841 55	
Portage River—Repairs to breakwater	156	600 00	601 52	.....	1 52
Robichaud's, "Savoy's" Landing—Wharf	156	14,000 00	26 90	13,973 10	
St. Nicholas River—Wharf repairs	506	1,500 00	1,234 02	265 98	
Shippigan Gully—Repairs to breakwaters	156	1,000 00	1,043 20	.....	43 20
Shippigan Harbour—Improvements	506	7,500 00	4,548 62	2,951 38	
Village Bay—Wharf and dredging	506	6,900 00	3,516 86	3,383 14	
		249,900 00	74,053 10	176,311 74	464 84
Quebec—Québec, ($787,901.22)—					
Anse à Giles—Wharf repairs	507	800 00	807 47	.....	7 47
Anse à la Barbe—Breakwaters	507	2,500 00	1,347 84	1,152 16	
Anse au Griffon—Wharf extension	507	3,000 00	1,275 42	1,724 58	
Bagotville—St. Alphonse, wharf repairs and improvemants	507	8,500 00	8,693 80	.....	193 80
Baie St. Paul—Wharf	507	15,250 00	640 82	14,609 18	
Batiscan—Wharf improvements	157	925 00	1,020 64	.....	95 64
Beauport—Wharf repairs	507	2,700 00	2,817 57	.....	117 57
Beaupré—Wharf repairs	507	1,900 00	1,884 03	15 97	
Beloeil Village—Wharf repairs	157	700 00	631 08	68 92	
Bersimis—(Betsiamites,) wharf extension and repairs	157	8,600 00	7,935 11	664 89	
Berthierville—Wharf improvements	157	6,000 00	6,096 15	.....	96 15

Public Works: Income–Con.—**Travaux publics: Revenu**–Suite

Service	No. of Vote — N° du crédit	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés	Grant exceeded — Crédits dépassés
		$ cts.	$ cts.	$ cts.	$ cts.
Harbours and Rivers–*con.*—Ports et rivières—*suite*					
Quebec–*con*—Québec—*suite*					
Bic—Rebuilding wharf	507	10,000 00	9,910 32	89 68	
Boischatel—Wharf	507	16,000 00	2,506 30	13,493 70	
Bonaventure River—Breakwater, wharf repairs	507	3,800 00	3,800 17	.....	0 17
Bromptonville—Reconstruction of protection works	507	6,450 00	6,352 35	97 65	
Bryant's Landing—Wharf repairs and reconstruction	157	2,700 00	2,704 90	.....	4 90
Cabano—Wharf reconstruction	507	11,400 00	10,059 28	1,340 72	
Cacouna—Wharf repairs	507	1,500 00	1,507 93	.....	7 93
Cannes des Roches—Breakwater extension	507	7,000 00	969 84	6,030 16	
Cap Chat—Wharf repairs	157	1,100 00	1,161 45	.....	61 45
Cap de la Madeleine—Wharf repairs	157	3,325 00	3,440 31	.....	115 31
Caplan River—Bonaventure, reconstruction of breakwaters	507	3,300 00	3,194 18	105 82	
Cap St. Ignace—Wharf repairs	157	2,500 00	2,534 93	.....	34 93
Carleton—Wharf repairs	157	1,950 00	1,965 29	.....	15 29
Caughnawaga—Shelter and wharf repairs	157	875 00	881 93	.....	6 93
Château Richer—Wharf repairs	507	3,300 00	3,348 01	.....	48 01
Chicoutimi Basin—Wharf repairs	507	6,000 00	6,132 25	.....	132 25
Chicoutimi—Wharf repairs and rebuilding shed	157	29,500 00	29,277 50	222 50	
Contrecœur—Reconstruction of wharf head—Block	157	5,500 00	5,499 81	19	
Coteau du Lac—Wharf reconstruction	507	2,400 00	2,394 91	5 09	
Cross Point—Wharf repairs	157	3,030 00	2,907 24	122 76	
Descente des Femmes—Wharf repairs	157	2,700 00	2,634 78	65 22	
Desjardins—Wharf repairs	157	765 00	760 11	4 89	
Douglastown—Wharf repairs	157	1,500 00	1,259 34	240 66	
East Templeton—Wharf repairs	157	1,420 00	1,415 01	4 99	
Fabre—Wharf repairs	157	600 00	598 09	1 91	
Father Point—Wharf improvements	157	5,500 00	4,039 16	1,460 84	
Fassett—Wharf repairs	157	2,000 00	1,994 98	5 02	
Fort William—Wharf repairs	157	950 00	948 36	1 64	
Fox River—Wharf repairs	157	1,900 00	1,916 91	.....	16 91
Gaspé Basin—Wharf improvements	507	5,500 00	5,404 73	95 27	
Georgeville—Wharf improvements	157	2,100 00	2,232 26	.....	132 26
Grande Entrée, "M.I."—Breakwater extension	507	2,500 00	1,363 65	1,136 35	
Grande River—Wharf extension	157	29,000 00	28,627 72	372 28	
Grand Méchins—Wharf repairs	157	1,350 00	1,364 14	.....	14 14
Grindstone, Magdalen Islands—Wharf and shed repairs and breastwork extension	157	2,050 00	1,846 75	203 25	
Grondines—Wharf	157	50,000 00	14,819 75	35,180 25	
Grosse Isle Quarantine—Final settlement, claim of Messrs, Methot and Fournier	507	2,700 00	2,700 00	.....	
Grosse Isle Quarantine Station—Wharf repairs	157	1,250 00	1,133 24	116 76	
Grosse Roche—Wharf repairs	157	3,500 00	3,016 91	483 09	
Harbours and Rivers, Generally—Repairs and improvements	157	75,000 00	62,517 84	12,482 16	
Iberville—To pay T. Choquette in full and final settlement of his claim for truck	507	52 65	52 65	.....	
Iberville—Wharf repairs	157	850 00	850 00	.....	
Isle aux Grues—Crane Isle, wharf repairs	507	3,200 00	2,921 89	278 11	
Isle Verte—Wharf repairs	507	4,500 00	4,505 51	.....	5 51
La Malbaie—Wharf	157	12,000 00	6,345 87	5,654 13	
Lanoraie—Wharf reconstruction	157	5,500 00	5,499 45	55	
Lavaltrie—Reconstruction of wharf and approach	157	2,300 00	2,351 82	.....	51 82
Les Eboulements—Wharf repairs	157	1,200 00	1,187 37	12 63	
L'Islet—Wharf repairs	157	23,500 00	23,686 24	.....	186 24

Public Works: Income–Con.—**Travaux publics: Revenu**–Suite

Service	No. of Vote — N° du crédit	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés	Grant exceeded — Crédits dépassés
		$ cts.	$ cts.	$ cts.	$ cts.
Harbours and Rivers—*con.*—Ports et rivières —*suite*					
Quebec–*con.*—Québec–*suite*					
Lotbinière—Wharf reconstruction	507	15,000 00	339 97	14,660 03	
Macamik—Wharf	507	3,500 00	3,496 13	03 87	
Maria—Wharf repairs	507	2,100 00	2,070 97	29 03	
Matane—Harbour improvements	157	100,000 00	28,993 56	71,006 44	
Mékinac—Wharf and freight shed	507	3,500 00	3,440 00	60 00	
Mille Vaches—Wharf repairs	157	2,500 00	2,383 03	116 97	
Montebello—Wharf repairs	157	850 00	866 56	.....	16 56
Montmagny—Repairs to wharves	157	1,250 00	1,264 47	.....	14 47
Natashquan—Wharf repairs and extension	507	2,500 00	252 27	2,247 73	
New Carlisle West—Breakwater extension	507	2,000 00	2,000 86	.....	0 86
New Carlisle—Wharf repairs	157	1,200 00	1,153 93	46 07	
Newport—Wharf repairs	157	700 00	709 80	.....	9 80
Norway Bay—Wharf repairs	507	1,000 00	998 35	1 65	
Notre-Dame de la Salette—Wharf	507	2,300 00	2,300 61	.....	0 61
Noyan—Lacolle, wharf repairs	507	2,600 00	2,782 44	.....	182 44
Péribonka—Wharf repairs	157	4,650 00	4,612 15	37 85	
Perkins Landing—Wharf repairs	157	800 00	838 83	.....	38 83
Petit Bonaventure—Breakwater extension	507	4,500 00	4,542 64	.....	42 64
Phillipsburg—Reconstruction of wharf approach	507	4,900 00	4,838 50	61 50	
Piché Point—Wharf repairs and improvements	157, 507	7,400 00	7,397 42	2 58	
Pointe à Elie, Magdalen Islands—Wharf repairs and improvements	157, 507	6,850 00	6,809 39	40 61	
Port au Persil—Wharf	507	15,700 00	3,160 32	12,539 68	
Pointe au Pic, "Murray Bay"—Wharf repairs	157	18,000 00	17,860 58	139 42	
Pointe aux Esquimaux—Wharf repairs	157	2,850 00	2,656 21	193 79	
Pointe aux Trembles—Neuville—Wharf repairs	157, 507	24,800 00	22,807 10	1,992 90	
Pointe Shea, Amherst, Magdalen Islands —Repairs to pier	157	5,000 00	5,192 95	.....	192 95
Répentigny—Wharf improvements	157	3,400 00	3,398 67	1 33	
Rimouski—Wharf reconstruction	157, 507	31,600 00	7,703 74	23,896 26	
Rimouski—In full and final settlement of Messrs. Raymond & Talbot	507	51,892 85	51,892 85	.....	
Rivière du Lièvre—Lock and dam, reconstruction of protection walls	157	10,000 00	9,019 79	980 21	
Rivière du Loup—Wharf repairs	507	10,450 00	10,216 79	233 21	
Rivière Ouelle—Wharf repairs	157	5,600 00	5,284 68	315 32	
Roberval—Wharf repairs	157, 507	7,400 00	7,209 71	190 29	
Ste. Adélaïde de Pabos—Wharf repairs	507	1,500 00	1,459 40	40 60	
Ste. Anne de Beaupré—Repairs to Wharf	157	2,350 00	2,331 85	18 15	
Ste. Anne de Chicoutimi—Repairs to wharf	157	8,500 00	8,444 49	55 51	
Ste. Anne des Monts—Reconstruction of training	157	11,000 00	11,189 87	.....	189 87
St. Alexis—Wharf repairs	157	8,000 00	7,035 83	964 17	
St. André—Wharf repairs	157	870 00	819 13	50 87	
Ste. Anne de la Pocatière—Wharf repairs	157	2,150 00	1,568 28	581 72	
Ste. Anne de Sorel—Breakwater	157	2,940 00	3,104 74	.....	164 74
St. Antoine de Tilly—Wharf repairs	507	6,900 00	1,037 65	5,862 35	
St. Antoine, River Richelieu—Repairs to wharf and approach	157	1,000 00	999 90	0 10	
St. Barthélémi, Grand Nord wharf	507	4,500 00	4,033 00	467 00	
St. Charles de Caplan—Wharf repairs	157	1,775 00	1,667 40	107 60	
St. Charles, River Richelieu—Wharf reconstruction	157	1,300 00	1,305 24	.....	5 24
Ste. Croix—To purchase and repair wharf	507	10,800 00	4,393 10	6,406 90	
Ste. Emélie—Dredging	507	28,000 00	16,081 51	11,918 49	
Ste. Famille—Wharf repairs	507	1,300 00	1,341 93	.....	41 93
Ste. Félicité—Wharf repairs	507	1,250 00	1,236 93	13 07	

Public Works: Income-Con.—**Travaux Publics: Revenu**-Suite

Service	No. of Vote — N° du crédit	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés	Grant exceeded — Crédits dépassés
		$ cts.	$ cts.	$ cts.	$ cts.
Harbours and Rivers-*con.*—Ports et rivières —*suite*					
Quebec-*con.*—Québec-*fin*					
St. François Nord I.O.—Wharf repairs	507	2,000 00	1,985 59	14 41	
St. Fulgence—Wharf repairs	507	2,900 00	2,346 99	553 01	
St. Georges de Malbaie—Breakwater, pier	507	2,500 00	1,755 45	744 55	
St. Godfroy—Wharf repairs	157	3,100 00	3,099 95	05	
St. Jean d'Orléans—Repairs to wharf	157	2,250 00	2,286 56	.....	36 56
St. Jean Port Joli—Wharf repairs	157	1,150 00	1,163 25	.....	13 25
St. Jérôme—Wharf repairs	507	1,350 00	1,306 44	43 56	
St. Laurent D'Orléans—Repairs to wharf	157	1,500 00	1,669 55	.....	169 55
St. Michel de Bellechasse—Wharf repairs	157, 507	30,000 00	29,945 51	54 49	
St. Nicholas—Wharf repairs	157	900 00	871 51	28 49	
St. Omer—Wharf reconstruction	157	6,600 00	6,370 40	229 60	
St. Paul de l'Ile aux Noix—Headlock reconstruction and repairs to right of way	507	2,400 00	2,600 00	.....	200 00
Ste. Pétronille—Island of Orleans to purchase and repair wharf	507	37,100 00	194 00	36,906 00	
St. Pierre les Becquets—Wharf reconstruction	507	9,300 00	2,105 38	7,194 62	
St. Sulpice—Reconstruction of wharf and approach	157	2,100 00	2,047 66	52 34	
Seven Island—Repairs towharf	157	3,000 00	2,907 57	92 43	
Sorel—Reconstruction of high level wharf	507	14,500 00	14,345 24	154 76	
Squatteck—Wharf repairs	507	1,150 00	1,070 54	79 46	
Tadoussac, Anse Tadoussac—Wharf repairs and improvements	507	24,080 00	7,327 64	16,752 36	
Terrebonne—Protection wall	507	5,000 00	3,523 31	1,476 69	
Thurso—Wharf repairs	507	1,800 00	1,797 18	2 82	
Trois Pistoles—Repairs to wharves	157	800 00	826 39	.....	26 39
Trois Rivières—Wharf repairs and reconstruction	507	75,000 00	71,415 28	3,584 72	
Valleyfield—Dredging	507	32,000 00	64 51	31,935 49	
Vaudreuil—Reconstruction of wharf approach	507	3,800 00	3,979 64	.....	179 64
Verchères—Wharf extension	507	1,100 00	1,207 42	.....	107 42
Ville-Marie—Wharf repairs	157	1,450 00	1,449 38	0 62	
		1,137,650 50	787,901 22	352,727 71	2,978 43
Ontario ($578,255.23)—					
Aultsville—Wharf reconstruction	508	4,500 00	2,557 86	1,942 14	
Bayfield—Repairs to piers	158	4,750 00	4,745 30	4 70	
Belle River—Harbour improvements	508	30,000 00	3,652 45	26,347 55	
Big Bay Point—Wharf repairs	158	2,500 00	2,574 05	.....	74 05
Blind River—Wharf reconstruction	158	21,000 00	19,754 11	1,245 89	
Bowmanville—Wharf repairs	508	3,800 00	3,237 05	562 95	
Bracebridge—Breakwater	508	2,700 00	2,058 01	641 99	
Bronte—Repairs to piers	158	5,700 00	5,593 81	106 19	
Burk's Falls—Wharf repairs	158	3,900 00	4,097 33	.....	197 33
Burlington Channel—Reconstruction of south pier	508	50,000 00	270 37	49,729 63	
Burlington Beach Highway—To pay Government's share of cost of paving	508	866 00	649 27	216 73	
Callander—Wharf repairs	158	1,000 00	999 87	0 13	
Cape Croker—Wharf repairs	508	1,455 00	1,402 32	52 68	
Chatham—Repairs to revetment wall and sheet Piling	158	16,000 00	15,895 92	104 08	
Cobourg—Breakwater reconstruction	158	25,000 00	873 06	24,126 94	
Collingwood—Dredging	508	20,500 00	18,891 37	1,608 63	
Goderich Harbour—Repairs and improvements	158, 508	26,800 00	26,706 01	93 99	
Grand Bend—Repairs to piers	508	1,100 00	1,099 70	30	
Grassmere—Wharf	508	6,000 00	6,037 02	.....	37 02
Haileybury—Wharf reconstruction	158	26,400 00	25,950 99	449 01	

Public Works: Income–Con.—**Travaux publics: Revenu**–Suite

Service	No. of Vote — N° du crédit	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés	Grant exceeded — Crédits dépassés
Harbours and Rivers—*con.*—Ports et rivières —*suite*		$ cts.	$ cts.	$ cts.	$ cts.
Ontario-*con.*—Ontario-*fin*					
Harbours and Rivers Generally—Repaits and improvements	158	65,000 00	25,254 01	39,745 99	
Jackson's Point—To purchase and reconstruct wharf	508	8,000 00	2,047 25	5,952 75	
Keewatin—To take over town wharf and recoup municipality for repairs thereto.	508	1,050 00	1,028 38	21 62	
Kenora—Wharf repairs	158	1,130 00	1,251 69	.....	121 69
Kincardine—Repairs to piers	158, 508	22,000 00	21,686 91	313 09	
Kingston—Repairs to dry dock	508	1,200 00	946 54	253 46	
Kingston—Royal Military College, shore protection	508	1,300 00	1,329 37	.....	29 37
Kingsville—Repairs and renewals to piers	158	4,500 00	4,499 70	0 30	
Leamington—Repairs to pier	158	1,000 00	923 30	76 70	
Lefaivre—To purchase and reconstruct wharf	508	10,800 00	7,167 70	3,632 30	
Little Current—Dredging	158	38,000 00	36,297 09	1,702 91	
L'Orignal—Wharf repairs and improvements	158	2,000 00	2,011 84	.....	11 84
Meaford—Repairs to pier	158	5,400 00	5,407 10	.....	7 10
Midland—Repairs to wharves	158	9,400 00	9,225 05	174 95	
Millhaven—Wharf	158	3,900 00	2,093 92	1,806 08	
Oakville—Reconstruction of east pier superstructure	158	10,000 00	9,997 56	2 44	
Oshawa—Harbour improvements	508	50,000 00	683 99	49,316 01	
Owen Sound—Dredging	508	75,000 00	.....	75,000 00	
Pelee Island—Repairs to piers	158	1,000 00	995 41	4 59	
Pelee Island—Wharf extension	508	31,000 00	252 01	30,747 99	
Pembroke—Wharf replacement and dredging	508	50,000 00	19,955 82	30,044 18	
Port Burwell—Repairs to harbour works.	158, 508	27,000 00	25,578 23	1,421 77	
Port Colborne—Repairs to breakwaters.	158	100,000 00	87,362 35	12,637 65	
Port Dover—Wharf repairs	508	2,500 00	2,490 45	9 55	
Port Hope—Breakwater repairs	508	1,800 00	1,773 97	26 03	
Port Stanley—Harbour improvements	508	50,000 00	29,720 99	20,279 01	
Port Stanley—Repairs to harbour works.	158	5,000 00	5,164 53	.....	164 53
Richards Landing—Wharf repairs	158	2,350 00	2,055 69	294 31	
Rondeau—Repairs to piers	158	10,000 00	9,999 54	0 46	
Rosseau—Repairs to warehouses and road appeoach	158	1,200 00	1,198 10	1 90	
Saugeen River—Repairs to harbour works	508	2,500 00	61 45	2,438 55	
Sault Ste. Marie—Dredging	508	60,000 00	678 90	59,321 10	
Sault Ste. Marie—Warehouse	508	4,000 00	64 30	3,935 70	
Sault Ste. Marie—Wharf and warehouse repairs	158	750 00	738 83	11 17	
Severn Falls—Wharf	508	2,500 00	2,500 00	.....	
Silverwater—Repairs to wharf	158	1,350 00	950 14	399 86	
Southampton—Breakwater repairs	158	6,000 00	5,999 89	0 11	
Sparrow Lake—Float	508	1,400 00	1,213 23	186 77	
Sturgeon Falls—Wharf	508	8,700 00	8,430 16	269 84	
Thames River—Repairs to lighthouse wharf	158	1,000 00	985 19	14 81	
Thessalon—Breakwater extension	508	15,000 00	14,914 24	85 76	
Tiffin—Dredging	508	11,000 00	11,194 65	.....	194 65
Toronto Island—Breakwater protection.	158	30,000 00	30,150 72	.....	150 72
Waubaushene—To purchase wharf	508	1,000 00	1,000 00	.....	
Wheatley—Wharf repairs	508	2,000 00	1,999 51	0 49	
Whitby—Dredging channel	508	12,000 00	10,545 00	1,455 00	
Whitby—Reconstruction of piers	158	19,500 00	17,783 50	1,716 50	
Windsor—Wharf repairs	508	3,500 00	3,601 16	.....	101 16
		1,027,701 00	578,255 23	450,535 23	1,089 46

Public Works: Income-Con.—**Travaux publics: Revenu**-Suite

Service	No. of Vote — N° du crédit	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés	Grant exceeded — Crédits dépassés
		$ cts.	$ cts.	$ cts.	$ cts.
Harbours and Rivers—*con.*—Ports et rivières —*suite*					
Manitoba ($93,865.55)—					
Assiniboine River—Control	509	2,000 00	2,028 52	.....	28 52
Delta Beach—Closing channel	509	6,500 00	6,497 11	2 89	
Harbours and Rivers Generally—Repairs and improvements	159	15,000 00	2,238 77	12,761 23	
Hecla—Wharf repairs	509	2,150 00	1,541 19	608 81	
Netley Cut—Closing channel	509	3,000 00	2,723 02	276 98	
Portage la Prairie—Sewer extension	509	56,000 00	55,956 91	43 09	
Red River—Repairs to channel protection work	159	4,000 00	845 25	3,154 75	
St. Andrew's Dam—Repairs to fishway	159	1,100 00	1,087 60	12 40	
Selkirk—Wharf repairs	159	13,665 00	12,552 82	1,112 18	
The Pas—Purchase of wharf site	509	2,000 00	2,000 00	.....	
Wanipigow—Hole river, reconstruction of dam	159	3,600 00	3,417 75	182 25	
Winnipegosis—Wharf	159	3,900 00	2,976 61	923 39	
		112,915 00	93,865 55	19,077 97	28 52
Saskatchewan and Alberta ($8,935.29)—					
Craven, Sask.—Reconstruction of dam	510	7,000 00	5,755 04	1,244 96	
Cumberland House, Sask.—Wharf	510	2,000 00	705 06	1,294 94	
Fort Chipewyan, Lake Athabaska, Alta.—Breakwater	510	4,000 00	840 22	3,159 78	
Harbours and Rivers Generally—Repairs and improvements	160	20,000 00	1,087 46	18,912 54	
Waterways—Temporary wharfage accommodation	160	1,000 00	547 51	452 49	
		34,000 00	8,935 29	25,064 71	
British Columbia—Colombie-Britannique $365,997.25)—					
Anglemont—Wharf	511	4,300 00	3,323 72	976 28	
Arrow Park—Reconstruction of wharf	511	9,500 00	102 76	9,397 24	
Balfour—To acquire and repair Canadian Pacific Railway wharf	511	1,500 00	1,099 15	400 85	
Bamfield East—Reconstruction of wharf	511	8,800 00	91 58	8,708 42	
Beaton—Wharf repairs and improvements	161	1,760 00	1,838 46	.....	78 46
Bella Coola—To renew wharf	511	9,000 00	79 22	8,920 78	
Bishop's Landing—Float renewal	511	1,400 00	1,256 30	143 70	
Bowan Island, West Side—Floating wharf	511	2,000 00	.....	2,000 00	
Burdwood Bay—Float renewal	511	1,400 00	1,024 82	375 18	
Burgoyne Bay—Wharf repairs	161	1,250 00	937 14	312 86	
Canoe—Addition to wharf	511	1,000 00	999 86	0 14	
Cowichan Lake—Wharf	511	1,700 00	1,707 96	.....	7 96
Cracroft—Repairs to float	511	1,500 00	1,138 87	361 13	
Crofton—Wharf repairs	161	2,500 00	2,421 64	78 36	
Digby Island Quarantine Station—Float	511	1,150 00	1,149 74	0 26	
East Robson—Wharf extension	511	2,150 00	2,173 73	.....	23 73
Ewing's Landing—Reconstruction of wharf	511	4,900 00	4,485 22	414 78	
Fanny Bay wharf	161	7,700 00	6,602 15	1,097 85	
Fraser River—Extension of Jetty at Mouth of river	511	30,000 00	260 16	29,739 84	
Fraser River—Improvements	161, 511	135,000 00	134,044 17	955 83	
Fraser River—Lower—Operation of snag boat	161	30,000 00	23,073 77	6,926 23	
Fraser's Landing—New wharf	511	4,900 00	77 36	4,822 64	
Gibson's Landing—Wharf repairs	161	900 00	962 73	.....	62 73
Grief Point and Ragged Island—Booms	511	8,000 00	7,970 00	30 00	
Half Moon Bay—Wharf repairs	161	1,000 00	885 00	115 00	
Harbours and Rivers Generally—Repairs and improvements	161	75,000 00	65,173 83	9,826 17	

Public Works: Income–Con.—**Travaux publics: Revenu**–Suite

Service	No. of Vote — N° du crédit	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés	Grant exceeded — Crédits dépassés
Harbours and Rivers—*con.*=Ports et rivières—*suite*		$ cts.	$ cts.	$ cts.	$ cts.
British Columbia-*con.*—Colombie-Britannique-*fin*					
Harrop—Reconstruction of wharf	511	7,700 00	5,731 30	1,968 70	
Haysport—Floating wharf	511	4,000 00	3,993 66	6 34	
Herriot Bay—Wharf repairs	511	1,300 00	1,275 95	24 05	
Holdberg—Moving Float and Building approach	511	2,900 00	2,889 36	10 64	
Jackson Bay—Renewal of Float	511	1,250 00	1,016 31	233 69	
Jeune Landing—Quatsino Sound, wharf repairs	511	2,000 00	1,970 71	29 29	
Lockeport—Wharf	511	4,000 00	4,012 56	.....	12 56
Lund—Wharf repairs	161	2,000 00	1,906 24	93 76	
Nanaimo—Wharf repairs	161	2,500 00	2,427 90	72 10	
New Westminster—Wharf extension and repairs	511	4,300 00	3,728 33	571 67	
Nicomen Island—Protection work	511	45,000 00	12,422 46	32,577 54	
Porpoise Bay—Wharf	511	4,200 00	4,146 06	53 94	
Port Moody—Wharf repairs	161	3,900 00	3,503 31	396 69	
Port Renfrew—Wharf reconstruction	161	10,000 00	56 16	9,943 84	
Powell River—Wharf improvements	511	1,150 00	1,051 13	98 87	
Renata—Wharf repairs and improvements	511	7,500 00	7,061 72	438 28	
Robert's Creek—Wharf repairs	161	1,725 00	1,597 00	128 00	
Saanichton—Wharf repairs	511	2,800 00	2,861 23	.....	61 23
Sapperton—Wharf repairs	161	2,200 00	.....	2,200 00	
Shushartie Bay—Float	511	2,600 00	2,552 34	47 66	
Squamish—Wharf repairs	161	3,600 00	3,797 91	.....	197 91
Stewart—Contribution towards wharf approach	511	15,000 00	15,000 00	.....	
Surge Narrows—Renewal of Float	511	1,300 00	758 78	541 22	
Tucker Bay—Wharf repairs	511	1,800 00	1,794 80	5 20	
Ucluelet—Wharf replacement	161, 511	5,500 00	5,699 56	.....	199 56
Vancouver, Stanley Park—Foreshore protection	161	8,000 00	7,964 07	35 93	
William's Head Quarantine Station—Wharf repairs	161	3,900 00	3,899 06	0 94	
		500,435 00	365,997 25	135,081 89	644 14
Yukon—					
Yukon River and Tributaries—Improvements	162, 512	7,100 00	7,096 75	3 25	
Generally—En général					
Harbours and rivers generally	163	30,000 00	29,998 51	1 49	
Dredging—Dragage—					
Dredging—Maritime Provinces	164, 520	625,000 00	522,762 29	102,237 71	
Dredging—Ontario and Quebec	164, 520	675,000 00	578,959 38	96,040 62	
Dredging..Manitoba, Saskatchewan and Alberta	160	100,000 00	96,097 95	3,902 05	
Dredging—British Columbia	164, 520	416,000 00	377,815 08	38,184 92	
		1,816,000 00	1,575,634 70	240,365 30	
Roads and Bridges—Chaussées et ponts—					
Calumet—Bryson Bridge, reconstruction	165	4,000 00	2,815 04	1,184 96	
Dominion Roads and bridges, generally	165	5,000 00	4,389 88	610 12	
Grand Etang—Construction of bridge	511	13,200 00	.....	13,200 00	
Interprovincial bridge over Restigouche River at Metapedia—Repairs	165	4,250 00	4,305 73	.....	55 73
Interprovincial bridge over Ottawa River at Hawkesbury, Ont	513	40,000 00	.....	40,000 00	
International bridge across St. John River at Edmundston, N.B	165	14,100 00	12,675 83	1,424 17	
International bridge over River St. John between Clair, N.B. and Fort Kent, Me., etc	513	29,000 00	.....	29,000 00	

Public Works: Income–Con.—**Travaux publics: Revenu**–Suite

Service	No. of Vote — N° du crédit	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés	Grant exceeded — Crédits dépassés
		$ cts.	$ cts.	$ cts.	$ cts.
Roads and Bridges-*con.*—Chaussées et ponts—*fin*					
Interprovincial bridge over Ottawa River between Ottawa and Hull—Paving of approach	513	5,000 00	4,998 02	1 98	
Ottawa—Maintenance and repairs of bridge and approaches	165	7,000 00	6,997 22	2 78	
Papebiac—Contribution towards reconstruction of bridge	165	5,000 00	5,000 00	.....	
Red River, Man.—Repairs to river bank and road at St. Andrews	165	600 00	294 65	305 35	
		127,150 00	41,476 37	85,729 36	55 73
Telegraph and Telephone Lines—Lignes télégraphiques et téléphoniques					
Nova Scotia—Nouvelle-Ecosse—					
Hawkesbury—St. Peter's Line—Renewal poles	514	1,900 00	500 70	1,399 30	
Hays River Loop, Strathlorne—Whycocomagh Line, renewal of poles	514	200 00	.....	200 00	
Kenlock—Scottsville Line—Renewal of poles	514	700 00	694 75	5 25	
Little Bras d'Or—Big Bras d'Or Line—Renewal of poles	514	1,100 00	.....	1,100 00	
Little Narrows—Bucklow—Grass Pond Line—Renewal of poles	514	2,600 00	826 62	1,773 38	
Southwest Margaree—Stewartdale Line—Renewal of poles	514	2,300 00	2,316 69	.....	16 69
Whycocomagh—Little Narrows Line—Renewal of poles	514	800 00	.....	800 00	
New Brunswick—Nouveau-Brunswick—					
Bay of Fundy Lines—Cable from Bancroft Point, Grand Manan Island, to Long Island	515	1,525 00	1,408 88	116 12	
Extension of Point Sapin telephone line to Kouchibouguac village	515	750 00	859 70	.....	109 70
Quebec—Québec—					
Island of Orléans Telephone System—extension from Ste. Famille to St. Pierre	516	880 00	959 85	.....	79 85
Magdalen Islands—Improvements to telephone service	516	2,000 00	2,063 60	.....	63 60
Ontario—					
Bath-Amherst Island Telephone Line—Aid to Amherst Island Telephone Co.	517	250 00	250 00	.....	
Pelee Island—Renewal of cable	517	9,200 00	9,094 34	105 66	
Saskatchewan and Alberta—					
Athabaska—Fort McMurray telegraph line, general repairs, etc	166	2,500 00	2,488 59	11 41	
Battleford, Isle la Crosse Telegraph Line—General repairs and improvements	166	5,000 00	4,987 12	12 88	
Edmonton—Onion Lake Telegraph Line—General repairs, etc	166	3,500 00	654 60	2,845 40	
Edmonton to Hudson's Hope—General repairs, etc	166	9,000 00	7,316 92	1,683 08	
Moose Jaw—Wood Mountain Telegraph Line—Completion of renewal of poles, etc	518	2,400 00	1,260 37	1,139 63	
Telegraph Lines Generally—Repairs to office buildings	166	1,725 00	1,359 33	365 67	
Telephone line from Glaslyn to Junor	518	1,300 00	1,138 66	161 34	

Public Works: Income–Con.—**Travaux publics: Revenu**–Suite

Service	No. of Vote — N° du crédit	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés	Grant exceeded — Crédits dépassés
Telegraph and Telephone Lines—*con.*—Lignes télégraphiques et téléphoniques—*suite*		$ cts.	$ cts.	$ cts.	$ cts.
British Columbia Mainland—Colombie Britannique, terre ferme—					
Branch of Canal Flats—Wasa telephone line to Sheep Creek	519	200 00	.....	200 00	
Canal Flats to Wasa	519	625 00	607 51	17 49	
Construction of telegraph line from Horse Fly to Bullion via Beaver Creek	519	6,300 00	2,788 16	3,511 84	
Extension of telephone line from a point five miles North of Wasa to Fort Steele	519	3,400 00	4,388 18	.....	988 18
Extension of telephone line from Celista to Fowlers Meadows	519	1,133 00	903 54	229 46	
Extension of telephone line from Proctor to Sunshine Bay	519	842 00	826 45	15 55	
Keremeos—Cawston Telephone Line—Improvements	519	200 00	200 00	.....	
Mainland Telephone Line—Extension, Squilax to Sorrento	519	120 00	119 63	0 37	
Mainland Telegraph and Telephone Lines—General repairs and improvements	167, 519	28,700 00	8,847 30	19,852 70	
Merritt Telephone Exchange—Pole renewals, etc	519	570 00	592 17	.....	22 17
Office accommodation at Invermere	519	3,350 00	3,049 10	300 90	
Osoyoos District Telephone Line—Improvements	519	627 00	639 47	.....	12 47
Penticton—Keremeos Telephone Line—Improvements	519	1,420 00	1,375 91	44 09	
Telephone exchange and line extensions at Vanderhoof	519	513 00	347 32	165 68	
Telephone Line, Houston to Ootsa Lake, Francois Lake and Burn's Lake	519	970 00	.....	970 00	
British Columbia Islands—Iles de la Colombie-Britannique—					
Salt Spring Island—Telephone Line—Reconstruction and extension	519	3,500 00	3,416 19	83 81	
Vancouver Island District—General repairs and improvements	167	2,000 00	398 71	1,601 29	
Vancouver Island Telegraph and Telephone Lines—Generally—Purchase of cable	167	5,500 00	3,176 28	2,323 72	
Vancouver Island, Telephone Line—Extension from Uchucklesit to Ecoole and Rainy River	519	800 00	615 86	184 14	
		110,400 00	70,472 50	41,220 16	1,292 66
Miscellaneous—Divers—					
Accounts Branch—Salaries of agents and clerks, travelling and contingent expenses of Outside Service	168	21,000 00	19,651 73	1,348 27	
Architects' Branch—Salaries of architects, clerks of works, inspectors, draftsmen, clerks, messengers, Outside Service	168	81,000 00	69,142 35	11,857 65	
Engineers Branch—Salaries of engineers, inspectors, superintendents, draftsmen, clerks and messengers Outside Service.	168	465,000 00	461,245 78	3,754 22	
For operation and maintenance of inspection boats	168	15,850 00	15,646 75	203 25	
Gratuityto H. Bristow who was seriously injured at the Quinze Dam	521	500 00	500 00		
Maintenance and operation of water storage dams on Ottawa River and tributaries	168	55,000 00	32,193 63	22,806 37	

Public Works: Income–Con.—**Travaux publics: Revenu**–Fin

Service	No. of Vote — N° du crédit	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés	Grant exceeded — Crédits dépassés
		$ cts.	$ cts.	$ cts.	$ cts.
Miscellaneous—*con.*—Divers—*fin*					
Monument to Sir Wilfrid Laurier	168	25,000 00	1,815 69	23,184 31	
National Gallery of Canada	168	100,000 00	99,991 83	8 17	
National Monument on Connaught Place	168	10,000 00		10,000 00	
New hull for snagboat, Samson	521	30,000 00	105 06	29,894 94	
Ottawa Parliament Buildings—Tablet to the memory of the late Bowman B. Law	168	5,000 00	4,781 85	218 15	
River gauging and metering	168	33,100 00	19,109 07	13,990 93	
Surveys and inspections	168	110,000 00	126,852 28		16,852 28
To cover balance of expenditure for any one work not exceeding $200, (*See* Summary a)	168	5,000 00			
To pay estate, E. D. Lafleur in full and final settlement of claim, when chief engineer Department Public Works	521	3,786 15	3,786 15		
Towards completing monument to His Late Majesty King Edward VII	168	6,000 00	6,000 00		
		966,236 15	860,822 17	117,266 26	16,852 28
Summary—Sommaire					
Public Buildings—Income—Edifices publics —Revenu—					
Nova Scotia		150,250 00	126,416 68	23,833 32	
Prince Edward Island		5,000 00	3,595 29	1,404 71	
New Brunswick		50,000 00	42,490 86	7,509 14	
Maritime Provinces, Generally		43,200 00	43,199 79	0 21	
Quebec		318,000 00	262,561 56	55,704 59	266 15
Ontario		628,150 36	454,623 66	173,736 28	209 58
Manitoba		65,758 06	54,911 28	10,860 35	13 57
Saskatchewan		54,942 00	44,495 04	10,446 96	
Alberta		63,337 10	53,831 28	9,505 82	
British Columbia		118,851 52	71,306 22	47,548 00	2 70
Generally		320,000 00	257,977 04	62,022 96	
Rents, repairs, furniture, etc		5,142,500 00	4,970,907 85	171,596 87	4 72
Harbours and Rivers Income—Ports et rivières—Revenu—					
Nova Scotia		826,984 60	527,015 77	301,279 94	1,311 11
Prince Edward Island		74,200 00	37,477 08	36,817 67	94 75
New Brunswick		249,900 00	74,053 10	176,311 74	464 84
Quebec		1,137,650 50	787,901 22	352,727 71	2,978 43
Ontario		1,027,701 00	578,255 23	450,535 23	1,089 46
Manitoba		112,915 00	93,865 55	19,077 97	28 52
Saskatchewan and Alberta		34,000 00	8,935 29	25,064 71	
British Columbia		500,435 00	365,997 25	135,081 89	644 14
Yukon		7,100 00	7,096 75	3 25	
Generally		30,000 00	29,998 51	1 49	
Dredging		1,816,000 00	1,575,634 70	240,365 30	
Roads and Bridges		127,150 00	41,476 37	85,729 36	55 73
Telegraph and Telephone Lines		110,400 00	70,472 50	41,220 16	1,292 66
Miscellaneous		966,236 15	860,822 17	117,266 26	16,852 28
					25,308 64
"Grant exceeded"—To be decreased by Vote 168—					
To cover balance of expenditure for works already authorized for which the appropriation may be insufficient, provides the amount for any one work does not exceed $200 $5,000 00					5,000 00
Totals—Totaux		13,980,661 29	11,445,318 04	2,555,651 89	*a* 20,308 64

Public Works: Collection of Revenue—Travaux publics: Perception du revenu

Service	No. of Vote — N° du crédit	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés	Grant exceeded — Crédits dépassés
Graving Docks, Locks and Dams, etc.—Working Expenses		$ cts.	$ cts.	$ cts.	$ cts.
Graving docks	359	145,800 00	140,139 09	5,660 91	
Harbour and river works	359, 572	62,800 00	50,838 53	11,961 47	
Collection of public works revenues	359	5,000 00	4,412 10	587 90	
Telegraph and Telphone Lines					
Prince Edward Island and the mainland	360, 572	14,000 00	13,893 32	106 68	
Land and cable telegraph lines—Lower St. Lawrence and Maritime Provinces, including working expenses of vessels required for cable service	360	233,500 00	218,329 87	15,170 13	
Saskatchewan	360	61,900 00	58,448 53	3,451 47	
Alberta	360	113,700 00	94,136 06	19,563 94	
British Columbia—Mainland	360	111,200 00	109,118 92	2,081 08	
" Vancouver Island Dist.	360	136,900 00	125,768 51	11,131 49	
Yukon System (Ashcroft-Dawson)	360	277,000 00	242,530 33	34,469 67	
Telegraph and Telephone Service, generally	360	10,000 00	4,224 75	5,775 25	
Totals—Totaux		1,171,800 00	1,061,840 01	109,959 99	

—	Grant — Creits	Expenditure — Dépenses	Statutory — Lois speciales	Total — Total
Public Works: Summary—Travaux publics: Sommaire				
Capital—Capital	4,671,200 00	3,055,498 62	.....	3,055,498 62
Income—Revenu	13,980,661 29	11,445,318 04	455,529 17	11,900,847 21
Collection of Revenue—Perception du revenu	1,171,800 00	1,061,840 01	.....	1,061,840 01
Totals—Totaux	19,823,661 29	15,562,656 67	*455,529 17	16,018,185 84
*Under Statute—En vertu de lois spéciales				
Docks—				
Collingwood Dry Dock No. 1	.....	.....	15,000 00	
" " " 2	.....	.....	9,208 96	
Montreal Floating Dock	.....	.....	105,000 00	
Port Arthur Dry Dock	.....	.....	37,741 50	
Prince Rupert Floating Dock	.....	.....	76,970 88	
St. John Dry Dock (Courtenay Bay)	.....	.....	198,459 46	
North Vancouver Dry Dock	.....	.....	9,990 98	
				452,371 78
Exchequer Court Awards—				
Public Building—British Columbia—				
Williams Head Quarantine Station—Right-of-Way	.....	.....	974 46	
Rents, Repairs, Furniture, etc.—				
Heating, including salaries of engineers, etc.—				
W. Lamarie & Cie, Limitée, and L. A. Rivet, Agent, Minister of Justice	.....	.....	2,182 93	
				3,157 39
				455,529 17

(*a*) Note *re* "Grants exceeded"—The Deputy Minister of Public Works states in his letter of March 21, 1924—"It is the intention of the Department to endeavour to obtain an item in the Supplementary Estimates for the current year sufficient to cover this excess of expenditure."

Examined and certified—Examinés et certifiés.

CHARLES H. DOUGLAS—
Chief Examiner "F" Branch.
Chef comptable Division "F".

These accounts have been examined under my direction, and are correct.
Ces comptes ont été verifiés sous ma direction et ils sont exacts.

GEO. GONTHIER,
Auditor General.
Auditeur général.

Railways and Canals: Capital—Chemins de fer et canaux: Capital

Service	No. of Vote — N° du crédit	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés	Grant exceeded — Crédits dépassés
Railways—Chemins de fer		$ cts.	$ cts.	$ cts.	$ cts.
Canadian Government Railways—					
To provide for the purchase of Branch Lines—					
Moncton and Buctouche Railway....	116	70,000 00	.....	70,000 00	
Interest estimated, from date of taking possession to Mar. 31, 1924 not exceeding (including Revote, $21,125)....	116	23,625 00	.....	23,625 00	
Claim of Fortin and Moffatt (National Transcontinental Railway).....	117	5,390 00	5,390 00	.....	
Prince Edward Island car ferry terminals—To pay claim.....	474	196,417 63	196,417 63	.....	
Hudson Bay Railway—Port Nelson Terminals.....	122	40,000 00	25,414 82	14,585 18	
Hudson Bay Railway—Construction....	475	350,000 00	93,250 35	256,749 65	
" " Refund to J. D. McArthur & Co.....	476	90,000 00	90,000 00	.....	
Canals—Canaux					
Welland Ship Canal—Construction.....	118	11,800,000 00	7,192,506 60	4,607,493 40	
Trent Canal—Construction and betterment..	119	210,000 00	136,499 97	73,500 03	
" Construction—Severn Division	477	15,000 00	.....	15,000 00	
Welland Canal—Port Colborne Elevator—extension.....	478	350,000 00	76,414 96	273,585 04	
Ste. Anne's Lock—Highway bridge at Isle Perrot.....	120	100,000 00	.....	100,000 00	
St. Lawrence Ship Canal—Surveys and investigations.....	121	50,000 00	50,000 00	.....	
Repairing Swift Rapids Dam, Trent Canal..	491	25,000 00	19,667 53	5,332 47	
Totals under Supply Bills—Totaux, en vertu de la loi des Subsides.....		13,325,432 63	7,885,561 86	5,439,870 77	
Under Statute—En vertu de lois spéciales					
Exchequer Court Awards.....	.....	.....	16,395 90		
Totals—Totaux.....		13,325,432 63	7,901,957 76	5,439,870 77	

Examined and certified—Examinés et certifiés.
R. S. GLASS,
Chief Examiner "H" Branch.
Chef comptable Division "H".

These accounts have been examined under my direction, and are correct.
Ces comptes ont été vérifiés sous ma direction et ils sont exacts.

GEO. GONTHIER,
Auditor General.
Auditeur général.

Railways and Canals: Income—Chemins de fer et canaux: Revenu

Service	No. of Vote — N° du crédit	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés	Grant exceeded — Crédits dépassés
		$ cts.	$ cts.	$ cts.	$ cts.
Chambly Canal—Improvements	123	25,000 00	10,435 14	14,564 86	
Ste. Anne's Lock—Improvements	124	20,000 00	15,564 51	4,435 49	
Lachine Canal—Improvements	125	56,000 00	46,053 69	9,946 31	
Soulanges Canal—Improvements	126	162,000 00	130,898 91	31,101 09	
Sault Ste. Marie Canal—New gate lifter	129	5,000 00	4,876 73	123 27	
Trent Canal—Improvements	127	255,000 00	126,558 55	128,441 45	
Welland Canal—Improvements	128	100,000 00	70,191 75	29,808 25	
Ontario—St. Lawrence—Improvements: Upper entrance to Rapide Plat Canal	481	60,000 00	40,472 59	19,527 41	
Rideau—Improvements, repairs, etc	482	9,036 62	8,520 97	515 65	
St. Peters—Rebuilding cribwork and deepening canal	483	25,000 00	580 77	24,419 23	
Trent—Improvement..Roadway north of Buckhorn Lock	484	4,000 00	3,357 30	642 70	
Trent—Improvements, repairs to retaining wall at Lindsay	485	3,000 00	.....	3,000 00	
To supplement pension allowances payable under the provisions of the Intercolonial and Prince Edward Island Railway Employees' Provident Fund Act., etc	130	50,000 00	47,386 79	2,613 21	
Arbitrations awards and costs of litigation	131	2,000 00	.....	2,000 00	
Board of Railway Commissions for Canada—Maintenance and operation of	132	228,969 00	223,723 18	5,245 82	
Canada Highways Commission	133	70,000 00	62,826 46	7,173 54	
Governor General's cars—Attendance, etc	134, 486	50,000 00	42,659 73	7,340 27	
Miscellaneous works, not provided for	135	2,000 00	379 01	1,620 99	
Printing and Stationery—Outside Service	136	7,000 00	4,285 36	2,714 64	
Surveys and inspections—Canals	137	25,000 00	14,266 95	10,733 05	
" " Railways	138, 487	60,000 00	57,380 66	2,619 34	
Surveys and investigations of a railway from a point on the Can. Nat. Railway, towards Peace River	489	50,000 00	.....	50,000 00	
Canadian National Railway—Open Account	139, 488	74,550,000 00	24,550,000 00	50,000,000 00	
Canadian Government Merchant Marine Limited—Open Account	140	1,500,000 00	1,500,000 00	.....	
Difference between Military pay with Field and other allowances received, and full rates of pay on and after May 1st 1915 to the date of their discharge from His Majesty's Forces for certain railway employees, who when they enlisted prior to May 1st 1915 were employed on the line between Winnipeg and Fort William via Sioux Lockout. including Transcona Shops	479	60,000 00	57,938 47	2,061 53	
Full and final settlement of claim of Téléphore Paradis	480	15,000 00	15,000 00	.....	
Total under Supply Bills—Total en vertu de la loi des subsides	.....	77,394,005 62	27,033,357 52	50,360,648 10	
Under Statute—En vertu de lois spéciales					
Canada Highway Act	.....	.....	4,066,210 14		
Railway Grade Crossing Fund	.....	.....	44,439 94		
Salaries—Board of Railway Commissioners	.....	.....	57,388 86		
Workmen's Compensation Act	.....	.....	242,044 72		
Total under Statute—Total en vertu de lois spéciales	.....	.....	4,410,083 66		
Summary—					
Amount under Supply Bills	.....	77,394,005 62	27,033,357 52	50,360,648 10	
Amount under Statute	.....	4,410,083 66	4,410,083 66	.....	
Totals—Totaux		81,804,089 28	31,443,441 18	50,360,648 10	

Examined and certified—Examinés et certifiés.

R. S. Glass,
Chief Examiner "H" Branch—Chef comptable, Division "H".

These accounts have been examined under my direction, and are correct.
Ces comptes ont été vérifiés sous ma direction, et ils sont exacts.

GEO. GONTHIER,
Auditor General.
Auditeur général.

Railways and Canals: Collection of Revenue

—

Chemins de fer et canaux: Perception du revenu

Service	No. of Vote — N° du crédit	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés	Grant exceeded — Crédits dépassés
		$ cts.	$ cts.	$ cts.	$ cts.
Canals—Canaux					
Staff and repairs	358	2,232,000 00	2,125,803 06	106,196 94	
Trent: compassionate allowance to John Doris who was injured while performing duties of carpenter on the Trent Canal	571	1,000 00	1,000 00	.....	
Total under Supply Bill—Total, en vertu de la loi des subsides	.....	2,233,000 00	2,126,803 06	106,196 94	

Examined and certified—Examinés et certifiés.
R. S. Glass, Chief Examiner "H" Branch.
Chef comptable, Division "H".

These accounts have been examined under my direction, and are correct.
Ces comptes ont été vérifiés sous ma direction et ils sont exacts.

GEO. GONTHIER,
Auditor General.
Auditeur général.

Royal Canadian Mounted Police—Royale Gendarmerie à cheval

Service	No. of Vote — N° du crédit	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés	Grant exceeded — Crédits dépassés
		$ cts.	$ cts.	$ cts.	$ cts.
Pay of Force—Solde du corps de gendarmerie	280	1,195,503 50			
Subsistence, billeting and travelling expenses, forage, fuel and light, clothing, repairs and renewals, horses, ammunition, stationery, etc., hospital, etc., transport and freight, etc	280	1,287,495 61	2,446,143 05	150,856 06	
To compensate members of the Royal Canadian Mounted Police for injuries received while in the performance of duty	280, 539	8,000 00			
To assist in enforcement of Federal Statutes	280	100,000 00			
Reconstruction of the Royal Canadian Mounted Police buildings at Lethbridge Post, destroyed by fire April 1923	539	6,000 00			
Total under Supply Bill—Total, en vertu de la loi des subsides	.....	2,596,999 11	2,446,143 05	140,856 06	

Examined and certified—Examinés et certifiés.
J. W. Reid, Chief Examiner, "C" Branch
Chef comptable, Division "C".

These accounts have been examined under my direction, and are correct.
Ces comptes ont été vérifiés sous ma direction et ils sont exacts.

GEO. GONTHIER,
Auditor General.
Auditeur général.

Scientific Institutions—Institutions scientifiques

Service	No. of Vote — N° du crédit	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés	Grant exceeded — Crédits dépassés
(a) Dept. of the Interior—Ministère de l'Intérieur		$ cts.	$ cts.	$ cts.	$ cts.
Dominion Observatory at Ottawa	243	58,420 00	42,800 79	15,619 21	
Dominion Astrophysical Observatory at Victoria, B.C	243	18,500 00	15,192 78	3,307 22	
Topographical Survey	244	520,000 00	495,948 20	24,051 80	
Geodetic Survey of Canada	245	325,000 00	302,225 37	22,774 63	
International Boundaries	246	42,940 00	31,701 69	11,238 31	
(b) Dept. of Marine and Fisheries					
Meteorological Service	247	287,629 00	228,875 99	58,753 01	
Total under Supply Bill—Total, en vertu de la loi des subsides		1,252,489 00	1,116,744 82	135,744 18	

Examined and certified—Examinés et certifiés—
(a) J. W. Reid, Chief Examiner, "C" Branch.
Chef comptable, Division "C".
(b) J. N. Tribble, Chief Examiner, "E" Branch
Chef comptable Division "E"

These accounts have been examined under my direction, and are correct.
Ces comptes ont été vérifiés sous ma direction et ils sont exacts.

GEO. GONTHIER,
Auditor General—Auditeur général.

Soldiers' Civil Re-Establishment—Rétablissement des soldats dans la vie civile

Service	No. of Vote — N °du crédit	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés	Grant exceeded — Crédits dépassés
		$ cts.	$ cts.	$ cts.	$ cts.
Capital	285	30,000 00	5,616 52	24,383 48	
Care of patients, and medical examination of patients	286	3,500,000 00	2,453,842 35	1,046,157 65	
Vocational expense	287	50,000 00	7,160 61	42,839 39	
Salaries	288	4,425,000 00	4,059,857 88	365,142 12	
Pay and allowances—treatment and training	289	3,200,000 00	2,188,802 04	1,011,197 96	
Vocational loans	545 290	35,000 00	32,709 72	2,290 28	
Interest on war service gratuity and administration funds	291	22,000 00	21,317 31	682 69	
Unemployment relief	292	500,000 00	312,008 98	187,991 02	
Operating expenses and working capital	293	600,000 00	513,931 61	86,068 39	
Employers' liability compensation	294	75,000 00	18,082 22	56,917 78	
Sheltered employment, after care, etc	295	375,000 00	251,257 86	123,742 14	
Special publicity	296	20,000 00	652 95	19,347 05	
Federal Appeal Board and District Boards of Review	543	357,996 00	82,715 03	275,280 97	
Medical Advisory and Appeal Boards	297	50,000 00	4,095 27	45,904 73	
Repatriation	544	25,000 00	16,937 16	8,062 84	
Pension or compensation for death or injury re flying in connection with the Public Service of Canada	546	10,000 00	2,005 17	7,994 83	
Total under Supply Bill—Total, en vertu de la loi des subsides		13,274,996 00	9,970,992 68	3,304,003 32	

Examined and certified—Examinés et certifiés—
E. E. Stockton, Chief Examiner, "D" Branch.
Chef comptable, Division "D".

These accounts have been examined under my direction, and are correct.
Ces comptes ont été vérifiés sous ma direction et ils sont exacts.

GEO. GONTHIER,
Auditor General—Auditeur général.

Soldiers Land Settlement—Etablissement des soldats sur des terres

Service	No. of Vote — N° du crédit	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés	Grant exceeded — Crédits dépassés
		$ cts.	$ cts.	$ cts.	$ cts.
Advances to soldiers settling upon the land and cost of administering the Soldier Settlement Act, including salaries.....	284	8,400,000 00	*3,415,526 80 1,532,978 25	3,451,494 95	
Total under Supply Bill—Total, en vertu de la loi des subsides.....	.....	8,400,000 00	4,948,505 05	3,451,494 95	

* Open Account

Examined and certified—Examinés et certifié—
J. W. Reid, Chief Examiner, "C" Branch.
Chef comptable, Division "C".

This account has been examined under my direction, and is correct.
Ce compte a été vérifié sous ma direction, et il est exact.

GEO. GONTHIER,
Auditor General.
Auditeur Eéneral.

Steamboat Inspection—Inspection des bateaux à vapeur

Service	No. of Vote — N° du crédit	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés	Grant exceeded — Crédits dépassés
		$ cts.	$ cts.	$ cts.	$ cts.
Steamboat inspection.....	248	119,210 00	111,499 61	7,710 39	
Total under Supply Bill—Total, en vertu de la loi des subsides.....	.....	119,210 00	111,499 61	7,710 39	

Examined and certified—Examiné et certifié—
J. N. Tribble, Chief Examiner, "E" Branch.
Chef comptable, Division "E"

This account has been examined under my direction, and is correct.
Ce compte a été verifié sous ma direction et il est exact.

GEO. GONTHIER,
Auditor General.
Auditeur général.

Subsidies to Provinces—Subventions aux provinces

Service	No. of Vote — N° du crédit	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés	Grant exceeded — Crédits dépassés
		$ cts.	$ cts.	$ cts.	$ cts.
Under Statute—En vertu de lois spéciales					
Ontario			2,642,611 68	—	
Quebec			2,256,419 88		
Nova Scotia			661,866 06		
New Brunswick			666,765 76		
Manitoba			1,485,118 56		
British Columbia			738,816 66		
Prince Edward Island			381,931 88		
Alberta			1,651,536 60		
Saskatchewan			1,901,069 00		
Total under Statute—Total, en vertu de lois spéciales			12,386,136 08		

Examined and certified—Examinés et certifiés—
J. S. STEVENSON, Chief Examiner, "B" Branch.
Chef comptable, Division "B".

These accounts have been examined under my direction, and are correct.
Ces comptes ont été vérifiés sous ma direction et ils sont exacts.

GEO. GONTHIER,
Auditor General.
Auditeur général.

Superannuation—Fonds de retraite

Service	No. of Vote — N° du crédit	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés	Grant exceeded — Crédits dépassés
		$ cts.	$ cts.	$ cts.	$ cts.
Retiring allowances to former employees of the Dept. of Public Printing and Stationery	82	55,000 00	53,003 53	1,996 47	
Under Statute—En vertu de lois spéciales					
Civil Service Superannuation and Retirement Act, R.S., Chap. 17			748,787 75		
(*a*) Public Service Retirement Act, 11-12 Geo. V., chap. 49—detailed hereunder			565,178 20		
Total under Statute—Total, en vertu de lois spéciales			1,313,965 95		
Summary—					
Amount under Supply Bill		55,000 00	53,003 53	1,996 47	
Amount under Statute		1,313,965 95	1,313,965 95		
Totals—Totaux		1,368,965 95	1,366,969 48	1,996 47	
(*a*) Public Service Retirement Avt, by Departments—Loi de retraite du service public, par ministères					
Agriculture			12,127 58		
Customs			5,031 66		
External Affairs			2,566 66		
Finance			419,227 47		
Fisheries			5,456 95		
Health			1,530 00		
Labour			1,540 00		
Legislation—House of Commons			466 66		
Immigration and Colonization			2,090 00		
Indians			1,680 00		
Interior			27,284 36		
Justice			165 70		
Marine			7,199 56		
National Defence			11,372 50		
Penitentiaries			2,990 00		
Post Office			7,272 26		
Printing and Stationery			5,364 78		
Public Works			28,884 41		
Railways and Canals			19,627 67		
Secretary of State			1,749 98		
Soldiers' Civil Re-Establishment			1,120 00		
Trade and Commerce			430 00		
Total			565,178 20		

These accounts have been examined under my direction, and are correct.
Ces comptes ont été vérifiés sous ma direction et ils sont exacts.

GEO. GONTHIER,
Auditor General.
Auditeur général.

Trade and Commerce—Commerce

Service	No. of Vote — N° du crédit	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés	Grant exceeded — Crédits dépassés
		$ cts.	$ cts.	$ cts.	$ cts.
Bounties on crude petroleum, Adm. of the Act	362	3,000 00	2,480 56	519 44	
Canada Grain Act, Adm. of	363, 573	1,558,839 00	1,549,681 06	9,157 94	
Culling timber—annuities for superannuated cullers	364	400 00	249 98	150 02	
Dominion Bureau of Statistics (including 6th Census)	365	300,000 00	257,096 74	42,903 26	
Grant to Canadian Engineering Standards Association for the promotion of uniformity of standards in metallic and other products	367	10,000 00	10,000 00		
Gold and Silver Marking Act—Adm. of	366	6,000 00	4,244 39	1,755 61	
Honourary Advisory Committee of Industrial and Scientific Research	368	120,000 00	119,810 90	189 10	
Inspection and Sales Act—Adm	369	3,000 00	1,895 28	1,104 72	
International Customs Tariffs Bureau	370	2,462 00	678 08	1,783 92	
Maintenance of Terminal Elevator	371, 574	25,000 00	9,457 31	15,542 69	
Commercial Intelligence Service	372	320,000 00	315,686 95	4,313 05	
Exhibits and Publicity Bureau	373	35.000 00	27,689 09	7,310 91	
Weights and Measures, inspection	374	310,000 00	293,715 94	16,284 06	
Gas and Electricity, inspection	375	170,000 00	169,672 31	327 69	
West India Cable	376	38,933 33	38,933 32	0 01	
Printing of Parliamentary and Department Publications, including cost of the translation of the Canada Year Book	377	150,000 00	114,606 39	35,393 61	
Contribution to the upkeep of the Imperial Institute, London, etc	378	20,000 00	.....	20,000 00	
Canadian Exhibition, France	379, 578	110,000 00	106,062 74	3,937 26	
Canadian Exhibition train in Belgium	497	10,000 00	3 00	9,997 00	
Compassionate allowance to J. A. Campbell, of Sovereign, Sask	380	2,272 69	2,272 69		
Royal Commission to inquire into the Grain Trade	496, 575	125,000 00	120,212 01	4,787 99	
Grain Inquiry Commission *re* Lake Grain Rates	576	13,000 00	12,316 99	683 01	
Copper Bounty Act—Adm. of	577	5,000 00	591 73	4,408 27	
British and Foreign News Service	579	21,333 34	21,333 34		
Construction of grain elevator at Halifax	580	200,000 00	1,005 46	198,994 54	
Construction of grain elevator at Edmonton	581	200.000 00	100,282 19	99,717 81	
Lake Grain Freight Rates Act—Adm of	582	10,000 00	3,262 14	6,737 86	
Totals under Supply Bills—Totaux, en vertu de la loi des subsides		3,769,240 36	3,283,240 59	485,999 77	
Under Statute—En vertu de lois spéciales					
Bounty on crude petroleum	.....	.....	79,809 54		
Summary—Sommaire—					
Amount under Supply Bill	.....	3,769,240 36	3,283,240 59	485,999 77	
Amount under Statute	.....	79,809 54	79,809 54		
Totals—Totaux		3,849,049,90	3,363,050 13	485,999 77	

Examined and certified—Examinés et certifiés—
J. N. TRIBBLE, Chief Examiner, "E" Branch.
Chef comptable, Division "E".

These accounts have been examined under my direction, and are correct.
Ces comptes ont été vérifiés sous ma direction et ils sont exacts.

GEO. GONTHIER,
Auditor General.
Auditeur général.

Comparative Statement of Expenditure by Services, Fiscal Years 1913-14, and 1919-20 to 1923-24 inclusive

Services	1923–24
	$ cts.
Adjustment of War Claims, Demobilization and War Accounts	766,432 17
Administration of Justice	2,196,492 23
Agriculture	6,805,057 85
Charges of Management	992,611 27
Charges of Management Loan Account	7,705,543 61
Civil Government	10,514,982 81
Customs and Excise	6,773,633 00
Dominion Lands and Parks	3,694,768 24
Fisheries	1,430,064 59
Government of North West Territories	301,591 11
Government of the Yukon Territory	284,608 03*b*
Health (including Adulteration of Food, Marine Hospitals, Quarantine)	662,189 78
Immigration and Colonization	2,417,373 63
Indian Affairs	3,594,798 44
Interest on Public Debt	136,237,871 69
Labour	1,220,006 04
Legislation	2,318,643 36
Lighthouse and Coast Service	2,293,058 75
Mail Service and Steamship Subventions	1,105,086 76
Mines and Geological Survey	495,731 62
Miscellaneous—	
Archives, Public	77,918 18
Bonus Allowance	5,524,630 71
Business Profits War Tax Act	1,792,435 14
Canada Temperance Act	2,914 17
Gratuities to relatives of deceased employees	66,930 44
International Joint Commission	32,318 24
Imperial War Graves Commission	371,784 78
Ottawa Improvement Commission	150,000 00
Printing Bureau (plant, repairs, renewals, etc.)	95,715 67
Reclassification and Re-organization of the Civil Service	.....
Royal Mint	200,000 00
Sundry	2,269,203 19
Workmen's Compensation Act	242,044 72*d*
National Defence (including Air Board, Militia and Defence, Naval Service)	12,371,940 59
Ocean and River Service	2,439,278 64
Penitentiaries	1,628,226 82
Pensions	33,411,081 50
Post Office—Outside Service	28,305,940 55
Premium, Discount and Exchange	1,296 31
Public Works (Income)	11,900,847 21
Public Works—Collection of Revenue	1,061,840 01
Railways and Canals (Income)	5,151,396 46*e*
Railways and Canals—Collection of Revenue	2,126,803 06
Royal Canadian Mounted Police	2,446,143 05
Scientific Institutions	1,116,744 82*f*
Sinking Funds	3,113,004 78
Soldiers' Civil Re-establishment	9,970,992 68
Soldiers' Land Settlement	1,532,978 25
Steamboat Insepction	111,499 61
Subsidies to Provinces	12,386,136 08
Subsidies to Railways	.....
Sundry payments charged direct to Con. Fund	197,215 33
Superannuation	1,366,969 48
Trade and Commerce (including Weights and Measures Inspection, Gas and Electric Light Inspection, etc	3,363,050 13
Total—Consolidated Fund	336,639,825 58
Capital	
Marine Department	805,531 75
Public Works	3,055,498 62
Railways and Canals	7,901,957 76
Total—Capital	11,762,988 13

Etat comparatif des dépenses réparties par service, Années financières 1913-14, et 1919-20 à 1923-24 inclusivement

1922–23	1921–22	1920–21	1919–20	1913–14
$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
7,464,722 62*a*	9,171,626 11	16,997,543 99	346,612,954 56	.....
2,173,403 97	2,151,955 58	2,009,239 81	1,641,121 87	1,399,456 70
6,271,815 72	5,805,900 37	5,489,384 26	4,783,083 06	3,224,779 63
880,671 72	806,923 34	992,374 41	875,645 39	460,013 96
3,065,095 06	82,639 26	140,020 53	17,945,119 96	2,408,061 17
10,114,859 84	9,968,932 26	8,784,177 54	7,782,330 76	5,607,794 95
6,535,821 63	6,657,572 32	6,615,202 27	5,955,373 98	4,707,249 36
4,278,836 25	4,226,069 89	3,956,027 18	4,751,780 06	3,286,480 25
1,215,793 23	1,343,135 70	1,385,102 02	1,215,081 85	1,229,519 19
221,328 53	156,194 52	29,145 71	3,978 56	3,665 87
197,930 25	142,916 16	189,482 69	205,123 80	347,917 27
695,398 15	687,980 63	638,677 50	357,604 66	307,039 74
1,987,744 77	1,636,597 13	1,688,960 52	1,388,184 57	1,893,297 77
3,075,063 64	2,944,036 60	2,410,072 61	2,351,969 37	2,182,470 95
137,892,735 19	135,247,849 33	139,551,520 35	107,527,088 85	12,893,504 95
1,969,876 75	1,645,539 68	1,421,968 70	648,713 05	80,474 24
2,600,958 34	3,870,449 57	2,343,201 41	2,617,580 85	1,403,189 48
2,306,484 62	2,280,766 12	2,263,118 21	2,120,004 65	2,324,103 30
1,070,684 08	1,105,895 91	1,094,508 89	1,632,905 80	2,383,686 58
614,086 58	608,028 50	595,260 93	566,175 14	470,506 66
72,904 24	75,556 23	66,870 95	62,376 69	52,906 44
5,687,691 38	7,710,269 18	10,588,890 01	12,112,706 93	.....
1,895,377 99	2,042,753 72	1,709,584 20	1,026,377 23	.....
14,055 88	335,869 09	405,144 50	76 85	16,366 95
59,113 43	66,343 07	69,125 32	76,855 77	37,248 10
32,375 32	41,581 74	49,294 66	26,311 37	70,664 93
378,441 65	522,115 19	378,963 07	93,683 33	.....
150,000 00	150,000 00	150,000 00	137,500 00	115,000 00
97,047 55	62,116 72	32,980 65	13,447 45	80,909 72
61,806 35	947,883 27	4,071,190 16	.....	.....
178,536 41	200,000 00	193,224 16	181,390 05	94,796 20
1,934,319 14	1,211,137 15	1,820,711 25	1,175,193 66	1,599,253 82*c*
224,250 88*d*	212,000 00	170,091 80	75,000 00	.....
13,175,825 84	15,826,128 44	14,762,683 10	5,894,683 46	13,157,548 85
1,627,607 10	1,684,389 27	2,021,929 89	1,558,502 02	1,216,278 06
1,598,830 94	1,527,450 78	1,296,352 24	1,022,330 08	910,413 17
32,985,998 29	36,153,030 60	37,420,750 75	26,004,461 02	311,900 37
27,794,501 89	28,121,425 07	22,696,561 34	20,774,312 20	12,822,058 44
122,396 03	3,302,674 28	109,713 36	587,012 60	27,169 94
9,978,440 22	10,574,364 27	10,846,874 96	9,016,246 74	19,007,512 63
1,068,335 70	1,072,793 02	1,113,876 10	921,619 09	780,455 41
7,002,064 64e	5,325,007 02	2,934,423 99	1,184,832 40	732,348 03
7,691,260 77	8,624,094 37	8,886,458 20	8,418,623 51	14,935,138 21
2,443,286 20	2,962,442 01	3,927,798 82	3,537,977 40	1,083,543 06
664,325 54	624,380 02	587,892 08	464,449 62	490,540 90
2,960,275 68	3,368,675 13	4,153,038 24	3,674,265 12	1,371,428 61
12,974,858 49	17,147,351 17	35,174,787 79	45,869,064 02	.....
1,726,413 39	2,125,874 19	3,454,210 32	2,886,156 06	.....
110,457 97	103,669 51	97,703 64	82,633 45	63,714 12
12,207,313 28	12,211,924 48	11,490,860 48	11,490,860 48	11,280,468 67
.....	.....	.....	334,845 55	19,036,236 77
299,309 06	218,881 75	352,027 53	2,050,193 08	232,100 77
1,305,796 35	1,108,199 69	689,570 14	517,245 18	443,556 87
3,006,823 87g	4,213,901 82	2,442,202 27	2,208,254 97	2,523,072 85
346,163,352 41	360,415,291 23	382,760,775 50	674,461,308 17	149,105,843 91
1,064,579 53	6,762,726 85	20,603,112 55	33,567,767 80	1,699,998 69
3,076,147 20	5,004,259 07	6,956,696 35	5,301,915 28	8,400,018 04
9,855,886 43	9,502,846 93	12,452,998 32	30,432,194 75	27,080,159 20
13,996,613 16	21,269,832 85	40,012,807 22	69,301,877 83	37,180,175 93

Comparative Statement of Expenditure by Services, Fiscal Years 1913-14 and 1919-20 to 1923-24 Inclusive—Con.

Services	1923–24
	$ cts.
Recapitulation	
Consolidated Fund	336,639,825 58
Capital	11,762,988 13
Grand Total—Total global	348,402,813 71

NOTE.—Above summary does not include any expenditure debited to open accounts.
a Includes $680,099.10 Exchequer Court Awards.
b Includes $100,000 Exchequer Court Awards.
c Includes $188,624.68 "General" Expenditure.
d Deducted from Railways and Canals (Income).
e See Workmen's Compensation Act (miscellaneous appropriation).
f Includes $495,948.20 Topographical Surveys included in Dominion Lands and Parks.
g Total for 1922–23 does not include advances to Harbour Commissioners amounting to $4,375,000 as these advances were included in Open Accounts in previous years.

Prepared by—Preparé par—
W. TUCKER, Accountant of Appropriation Accounts.
Comptable des crédits.

Etat comparatif des dépenses réparties par service, années financières 1913-14, et 1919-20 et 1923-24 inclusivement—Fin

1922-23	1921-22	1920-21	1919-20	1913-14
$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
346,163,352 41	360,415,291 23	382,760,775 50	674,461,308 17	149,105,843 91
13,996,613 16	21,269,832 85	40,012,807 22	69,301,877 83	37,180,175 93
360,159,965 57	381,685,124 08	422,773,582 72	743,763,186 00	186,286,019 84

Remarque.—Le sommaire ci-dessus ne comprend aucune dépense au débit des comptes ouverts.

a Comprend $680,099.10—Décisions de la Cour de l'Echiquier.

b Comprend $100,000.00—Décisions de la Cour de l'Echiquier.

c Comprend $188,624.68—"Dépenses générales".

d Déduit des Chemins de fer et Canaux (Revenu).

e Voir la Loi de compensations aux ouvriers (Crédits divers).

f Comprend $495,948.20—Levés topographiques, inclus dans les "Terres et parcs de l'Etat".

g Total pour 1922–23, ne comprend pas les avances aux Commissaires de ports, et se montant à $4,375,000.00, vu que ces avances ont été incluses dans les comptes ouverts des années précédentes.

GEO. GONTHIER,
Auditor General.
Auditeur général.

Grand Summary of Grants and Expenditure, classified by Departments

Departments	Part — Partie	Voted under Supply Bills — Crédits votés lois des subsides
		$ cts.
Agriculture	A	8,168,859 12
Archives	B	207,722 75
Auditor General's Office	BB	354,251 88
Civil Service Commission	C	283,997 23
Customs and Excise	D	8,467,802 59
External Affairs	E	632,607 12
Finance	F	41,458,286 46
Governor General's Secretary's Office	G	99,406 60
Health	GG	973,677 72
Immigration and Colonization	H	4,441,052 77
Indian Affairs	I	3,675,682 02
Insurance	J	162,938 78
Interior	K	7,799,884 31
Justice	L	2,217,729 68
Labour—Part M; Printing and Stationery	T	853,685 30
Legislation	N	1,053,339 46
Marine and Fisheries	O	8,855,372 26
Mines	P	1,188,724 17
National Defence	Q	18,837 369 38
Patent and Copyright Office	R	273,342 34
Post Office	S	33,104,510 16
Privy Council	U	56,108 41
Public Works	V	20,971,075 55
Railways and Canals	W	93,412,333 37
Royal Canadian Mounted Police	X	2,651,141 96
Secretary of State	Y	290,866 39
Soldiers Civil Re-Establishment	YY	13,701,886 87
Soldiers Land Settlement	Z	8,482,027 47
Trade and Commerce	ZZ	5,755,803 83
		288,431,485 95
Add—Unused portion of—	Vote	
Miscellaneous—Unforeseen Expenses	309	39,484 38
Civil Government—Reclassification—Accounted for, by various Departments	452	90,000 00
		288,560,970 33
Less—Misc.—Prov. Bonus	435	
Vote exceeded	.....	24,630 71
Grand total—Total global	.....	288,536,339 62

Prepared by—Préparé par
W. Tucker, Accountant of Appropriation Accounts.
Comptable des crédits.

Tableau sommaire des crédits et des dépenses, répartis par ministère–Fin

Statutory — Lois spéciales	Total Grants — Total des crédits	Total Actual Expenditure — Total des dépenses	Debits to Open Accounts — Débits aux comptes ouverts	Total Disbursements — Total des déboursés	Grants not used — Crédits non utilisés
$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
24,497 58	8,193,356 70	7,798,107 26	.....	7,798,107 26	395,249 44
216 66	207,939 41	203,067 07	.....	203,067 07	4,872 34
.....	354,251 88	328,449 50	.....	328,449 50	25.802 38
19,000 00	302,997 23	284,526 34	.....	284,526 34	18,470 89
26,553 30	8,494,355 89	8,017,227 41	.....	8,017,227 41	477,128 48
27,566 66	658,173 78	567,005 60	.....	567,005 60	91,168 18
168,957,789 13	210,416,075 59	205,107,281 85	2,967,972 96	208,075,254 81	2,340,820 78
51,066 66	150,473 26	149,271 80	.....	149,271 80	1,201 46
1,530 00	975,207 72	891,961 25	.....	891,961 25	83,246 47
9,499 65	4,450,552 42	3,482,986 90	77,334 55	3,560,321 45	890,230 97
214,973 66	3,890,655 68	3,830,690 72	.....	3,830,690 72	59,964 96
5,000 00	167,938 78	144,249 42	.....	144,249 42	23,689 36
143,134 36	7,945,018 67	6,957,740 29	188,997 99	7,146,738 28	798,280 39
2,132,025 78	4,349,755 46	4,260,946 50	.....	4,260,946 50	88,808 96
1,056,090 40	1,909,775 70	1,791,486 08	.....	1,791,486 08	118,289 62
1,418,754 32	2,472,093 78	2,367,411 41	.....	2,367.411 41	104,682 37
185,537 98	9,040,910 24	8,217,958 78	.....	8,217,958 78	822,951 46
990 00	1,189,714 17	1,008,863 28	.....	1,008,863 28	180,850 89
106,715 95	18,944,085 33	14,479,706 76	.....	14,479,706 76	4,464,378 57
.....	273,342 34	241,940 26	.....	241,940 26	31,402 08
28,575 60	33,133,085 76	31,733,351 33	.....	31,733,351 33	1,399,734 43
1,550 00	57,658 41	51,216 67	.....	51,216 67	6,441 74
535,021 31	21,506,096 86	17,090,422 16	.....	17,090,422 16	4,415,674 70
4,463,395 74	97,875,729 11	15,892,306 60	26,050,000 00	41,942,306 60	55,933,422 51
.....	2,651,141 96	2,493,566 69	.....	2,493,566 69	157,575 27
11,749 98	302,616 37	239,165 89	.....	239,165 89	63,450 48
31,783 32	13,733,670 19	10,411,508 31	.....	10,411,508 31	3,322,161 88
.....	8,482,027 47	1,615,005 72	3,415,526 80	5,030,532 52	3,451,494 95
93,366 19	5,849,170 02	5,257,391 86	.....	5,257,391 86	591,778 16
	467,780,654 85				
	39,484 38				
.....	90,000 00				
.....	467,910,139 23				
.....	24,630 71				
179,546,384 23	468,082,723 85	354,914.813 71	32,699,832 30	387,614,646 01	80,363,224 17

GEO. GONTHIER,
Auditor General.
Auditeur général.

SUMMARIES OF EXPENDITURES AND REVENUES BY DEPARTMENTS

Department of Agriculture—Ministère de l'Agriculture

Accounts	Page in Part A — Page à la partie A	$ cts.	$ cts.
Expenditure—Dépenses			
Civil Government—Gouvernement civil—			
Salaries—Minister (under Statute)—Traitements—Ministre (en vertu de lois spéciales)	10	10,000 00	
Staff—Personnel	10	640,018 16	
Contingencies—Dépenses contingentes	11	134,919 55	
			784,937 71
Agriculture—			
Agricultural Instruction Act—Administration	43	7,890 98	
Agricultural Instruction, grants for	43	900,000 00	
Cold Storage Warehouses	43	40,000 00	
Dairying	45	226,016 84	
Destructive Insect and Pest Act	46	263,769 80	
Entomology	46	23,213 13	
Experimental Farms	63	1,508,587 42	
Fruit	64	177,048 91	
Health of Animals	72	2,135,433 89	
International Institute of Agriculture	72	19,967 89	
Live Stock	79	1,198,522 69	
Publications	79	28,500 00	
Seed, Feed and Fertilizer Control	80	247,000 58	
Dehydration of Fruits and Vegetables	80	10,492 36	
Chilled Beef Shipments	81	7,075 48	
Grant to G. B. Anderson	81	1,500 00	
Suppression of foul brood in bees	81	5,000 00	
Agricultural Produce Marketing Agent	81	5,037 88	
			6,805,057 85
Superannuation—Pensions de retraite—			
Public Service Retirement Act, 1920 (Part F)			12,127 58
Miscellaneous—Dépenses diverses—			
National Dairy Council, grant to	81	3,000 00	
National Horticultural Council, grant to	81	8,000 00	
Provisional Bonus Allowance	81	182,614 12	
Gratuities to families of deceased employees	81	2,370 00	
			195,984 12
Total Expenditure—Total des dépenses			7,798,107 26
Revenue—Revenus			
Casual Revenue—Revenu casuel—			
Cattle Inspection	82	7,718 81	
Experimental Farms—Sales	82	125,814 96	
Race Track Supervision	83	3,645 44	
Sundries	83	41,891 03	
			179,070 24
Fines and Forfeitures—Amendes et confiscations	83		3,595 03
Total Revenue—Total des revenus			182,665 27

Archives Department—Département des Archives

Accounts	Page in Part B — Page dans la partie B	$ cts.	$ cts.
Expenditure—Dépenses			
Civil Government—Gouvernement civil—			
Salaries	3	67,782 51	
Contingencies	3	18,494 47	
			86,276 98
Miscellaneous—Divers—			
Archives Appropriation	4	107,370 68	
Provisional Bonus Allowance	4	9,202 75	
Gratuities	4	216 66	
			116,790 09
Total expenditure			203,067 07
Revenue—Revenu			
Casual Revenue—Revenu casuel			4 54

Auditor General's Office—Bureau de l'Auditeur général

Accounts	Page in Part BB — Page dans la partie BB.	$ cts.	$ cts.
Expenditure—Dépenses			
Civil Government Salaries—			
Auditor General	2	1,225 80	
Permanent Staff	5	241,699 01	242,924 81
Civil Government Contingencies—			
Temporary employees	6	35,662 35	
Printing and stationery	7	24,635 23	
Travelling expenses	7	2,977 93	
Sundries	7	1,287 30	
			64,562 81
Miscellaneous—			
Provisional Bonus Allowance, vote 435	6	20,961 88	
			20,961 88
Total Expenditure			328,449 50

Civil Service Commission—Commission du Service Civil

Accounts	Page in Part C — Page dans la partie C	$ cts.	$ cts.
Expenditure—Dépenses			
Civil Government—			
Salaries	6	202,119 83	
Contingencies	6	66,714 28	
			268,834 11
Miscellaneous—			
Provisional Bonus allowance	6	.....	15,692 23
Total expenditure			284,526 34
Revenue—Revenu			
Civil Service examination fees	6	2,727 00	
Casual revenue	6	4,376 87	
Total revenue			7,103 87

Customs and Excise Department—Ministère des Douanes et de l'Accise

Accounts	Page in Part D — Page dans la partie D	$ cts.	$ cts.
Expenditure—Dépenses			
Civil Government—Gouvernement civil—			
Salary of Minister	3	10,000 00	
Salaries	3	524,108 01	
Contingencies	8	30,634 51	
			564,742 52
Salaries and Contingencies at Ports—			
Traitements et dépenses contingentes aux ports d'entrée—			
Nova Scotia	16	337,741 83	
Prince Edward Island	25	34,942 06	
New Burnswick	26	294,027 30	
Quebec	31	1,339,526 22	
Ontario	47	1,931,564 05	
Manitoba	71	344,402 75	
Saskatchewan	75	175,757 89	
Alberta	78	189,301 49	
British Columbia	81	631,773 66	
Yukon Territory	90	28,967 05	
			5,308,004 30
Inspection, Board of Customs and Laboratory	91	.....	744,493 67
Miscellaneous Customs	96	.....	438,538 78
Maintenance of Revenue Cruisers and Special Preventive Service	97	.....	276,337 12
Secret Preventive Service	101	.....	6,259 13
Public Service Retirement Act of 1920	101	.....	5,031 66
Miscellaneous—Divers—			
Provisional Bonus Allowance, Vote 435	101	.....	662,298 59
Gratuities to families of deceased officers, etc	101	.....	11,521 64
Total expenditure—Total des dépenses			8,017,227 41
Revenue—Revenus			
Customs Revenue	103	.....	121,500,798 49
Excise Revenue	103	.....	38,181,747 33
War Tax Revenue	103	.....	120,676,375 89
Casual Revenue	136	.....	395,950 41
Seizures—			
Customs, $294,212.71; less $1,100; credited in error to Excise	103	293,112 71	
Excise, debit balance, $64,867.34, less $1,100 credited in error	103	63,767 34	
			229,345 37
Fines and Forfeitures—			
War Tax Excise	103	7,919 13	
Customs	103	404 00	
			8,323 13
Total Revenue—Total des revenus			280,992,540 62

Department of External Affairs—Ministère des Affaires extérieures

Accounts	Page in Part E — Page dans la partie E	$ cts.	$ cts.
Expenditure—Dépenses			
Civil Government—			
Salaries	2	89,690 69	
Contingencies	4	25,598 99	
			115,289 68
High Commissioner's Office—			
Salaries	4	34,310 00	
Contingencies	5	87,595 97	
			121,905 97
Miscellaneous—Divers—			
Paris Agency	6	31,065 00	
Canadian Representation in the United States	6	13,008 23	
Passport Office	6	23,748 72	
Library of the High Commissioner's Office ,London	6	1,033 50	
Imperial Conference	7	8,526 49	
Imperial Economic Conference	7	24,983 07	
Canadian Delegation to League of Nations	7	10,044 16	
League of Nations, Canada's contribution	7	183,668 03	
Unforeseen Expenses	7	17,589 34	
Provisional Bonus Allowance	7	13,576 75	
			327,243 29
Superannuation—			
Public Service Retirement Act, 1920	7	.....	2,566 66
Total Expenditure	.....	.....	567,005 60
Revenue—Recettes			
Casual Revenue	7	.....	57,846 29

Finance Department—Ministère des Finances

Accounts	Page in Part F — Page dans la partie F	$ cts.	$ cts.
Expenditure—Dépenses			
Civil Government—Gouvernement civil—			
Salaries	3	361,011 35	
Contingencies	20	32,410 96	
Lieutenant Governors' Salaries	21	80,061 78	
			473,484 09
Public Debt Expenditure—Dépenses de la dette publique—			
Interest on Public Debt	21	136,237,871 69	
Premium, Discount and Exchange	22	1,296 31	
Sinking Funds	22	3,113,004 78	
Charges of Management	25	992,611 27	
Charges of Management: Loan Account	27	7,705,543 61	
			148,050,327 66
Superannuation, under Statute—Pensions de retraite en vertu de lois spéciales—			
Superannuation Fund No. 1	28	748,787 75	
Public Service Retirement Act	89	419,227 47	
			1,168,015 22
Superannuation, under Supply Bill—Pensions de retraite en vertu du budget des crédits—			
Superannuation Fund No. 3	T-7		
Public Service Retirement Act—Loi de retraite du service public—			
(Total expenditure by all Departments, $565,178.20)	28		
Pensions, under Statute—Pensions en vertu de lois spéciales—			
Pensions to Judges	43	179,065 12	
Militia Pensions Act, 1901	46	640,336 83	
Royal Canadian Mounted Police	60	91,147 06	
			910,549 01

Finance Department–Con.—**Ministère des Finances**–Fin

Accounts	Page in Part F — Page dans la partie F	$ cts.	$ cts.
Expenditure—*con.*—Dépenses—*fin*			
Pensions under Supply Bill—Pensions en vertu du budget des crédits—			
Miscellaneous Pensions	44	13,491 72	
European War Pensions	44	32,344,941 32	
Fenian Raid Pensions	44	633 00	
Militiamen on Active Service and Northwest Rebellion	44	39,612 11	
Royal Canadian Mounted Police	62	4,330 90	
			32,403,009 05
Subsidies to Provinces—Subventions aux provinces	64	.....	12,386,136 08
Miscellaneous—Divers—			
Expenses of Administration of Business Profits War Tax Act and Income War Tax Act	81	1,792,435 14	
Ottawa Improvement Commission	84	150,000 00	
National Battlefields Commission	86	41,600 00	
Royal Commission on Pulpwood	88	48,172 51	
Supervision of Government Purchases and Sales	89	39,109 10	
Unforeseen Expenses	89	16,419 93	
Gratuities	89	1,063 32	
Provisional Bonus Allowance	89	209,013 41	
Canadian Patriotic Fund	89	210,000 00	
Canadian Association for the Prevention of Tuberculosis	90	20,000 00	
Canadian Athletic team at the International Olympic Games, 1924	90	15,000 00	
Canadian Branch of St. John Ambulance Association	90	5,000 00	
Canadian General Council of the Boy Scouts Association	90	15,000 00	
Canadian Institute of Mining and Metallurgy	90	3,000 00	
Canadian National Institute for the Blind	90	20,000 00	
Canadian National Committee of Mental Hygiene	90	5,000 00	
Canadian National Safety League	90	25,000 00	
Canadian Social Hygiene Council	90	5,000 00	
Canadian Press, Limited, Canadian Telegraph Service	90	50,000 00	
Canadian Press, Limited, British Cable Service	90	8,000 00	
Dominion Council of Girl Guides	90	3,000 00	
Interparliamentary Union for Peace	90	200 00	
Royal Astronomical Observatory	90	2,000 00	
Royal Canadian Academy of Arts	90	7,500 00	
Royal Society of Canada	90	8,000 00	
Scottish Pioneer Association, to assist in the "Hector" Celebration	90	15,000 00	
Subscription to the Empire Parliamentary Association	90	2,000 00	
Towards construction of Champlain Monument at Orillia, Ont	90	5,000 00	
Victorian Order of Nurses	90	10,000 00	
Ottawa Branch of the Royal Mint	90	200,000 00	
City of Ottawa, annual payment	90	75,000 00	
Board of Audit	90	32 00	
			197,215 33
*Miscellaneous, paid direct from Consolidated Fund	.....	.....	3,006,545 41
Total Expenditure—Total des dépenses	.....	.....	198,595,281 85
Open Accounts—Comptes ouverts			
Housing Scheme	90	2,967,972 96	
Loans to Railways	91	24,550,000 00	
Loan to Can. Government Merchant Marine, Ltd	91	1,500,000 00	
Advances to Harbour Commissions	91	6,512,000 00	
Superannuation Fund No. 2	95	40,891 37	
Retirement Fund	95	436,829 35	
Revenue—Revenus			
Casual Revenue, Finance	92	534,588 83	
" Pensions	93	81,853 86	
			616,442 69
Fines and Forfeitures	93	.....	27,230 74
Interest on Investments	93	.....	11,916,479 11
Premium, Discount and Exchange	94	.....	2,159,517 49
War Tax Revenue	95	.....	61,359,885 53
Superannuation Revenue (Fund No. 1)	95	.....	8,722 24
Total Revenue—Total des revenus	.....	.....	76,088,277 80

* See Page F-3.

Governor General's Secretary's Office—Secrétariat du Gouverneur général

Accounts	Page in Part G — Page dans Partie G.	$ cts.	$ cts.
Expenditure—Dépenses			
Civil Government Salaries—			
Governor General	2	48,666 66	
Aides-de-Camp	2	10,000 00	
Governor General's Secretary	2	6,000 00	
Permanent Staff	2	18,285 00	
			82,951 66
Civil Government Contingencies—			
Printing and stationery	3	5,428 12	
Allowance for travel of Governor General	3	50,000 00	
Travelling expenses and taxi hire	3	3,369 30	
Sundries	3	6,031 12	
			64,828 54
Miscellaneous—			
Provisional bonus allowance (Vote 435)	2	.....	1,491 60
Total expenditure	.....	.....	149,271 80

Department of Health—Ministère de la Santé

Accounts	Page in Part GG — Page dans la partie GG	$ cts.	$ cts.
Expenditure—Dépenses			
Civil Government—Gouvernement civil....			
Salaries under Supply Bill	2	140,601 33	
Contingencies	5	60,612 42	
			201,213 75
Health—			
Quarantine	5	210,168 32	
Immigration and Medical Inspection	10	49,999 23	
Administration of the Acts respecting Food and Drugs	11	90,799 79	
Proprietary or Patent Medicines Act	14	2,827 46	
Marine Hospitals	14	109,793 02	
Medical Research, Standardizing and Testing Laboratory	18	9,645 40	
Pollution of Boundary Waters	18	2,496 86	
Combating Venereal Diseases	19	186,459 70	
			662,189 78
Miscellaneous—			
Canadian National Council of Child Welfare	19	5,000 00	
Provisional Bonus Allowance	19	22,027 72	
			27,027 72
Public Service Retirement Act, 1920	19	.....	1,530 00
Total Expenditure—Total des dépenses	.....	.....	891,961 25
Revenue—Revenus			
Sick Mariners' Fund	20	.....	172,319 15
Fines and Forfeitures	21	.....	19,138 39
Casual Revenue—			
Adulteration of Food and Drugs	21	2,733 00	
Opium and Narcotic Drug Act	21	3,660 00	
Patent Medicines Act	21	6,562 00	
Sundries	21	3,198 38	
			16,153 38
Total Revenue—Total des revenus	.....	.....	207,610 92

Department of Immigration and Colonization—Ministère de l'Immigration et de la Colonisation

Accounts	Page in Part H — Page dans la partie H	$ cts.	$ cts.
Expenditure—Dépenses			
Civil Government—Gouvernement civil—			
Minister's salary (Sta.)	2	6,209 65	
Salaries	2	233,013 47	
Contingencies	7	53,200 41	
			292,423 53
Immigration and Colonization—Immigration et Colonisation—			
Salaries of agents, etc	8	645,592 92	
Contingencies	8	1,485,906 55	
St. John, N.B., Immigration Buildings	12	21,639 65	
Chinese Immigration	44	55,732 70	
Exhibitions	46	138,267 16	
Imperial Institute	50	2,190 00	
Relief of Distressed Canadians	50	5,815 12	
Empire Settlement Act, 1922	55	62,229 53	
			2,417,373 63
Public Service Retirement Act, 1920—Loi de retraite du service public 1920	50	.....	2,090 00
Miscellaneous—Divers—			
British Empire Exhibition	50	649,881 97	
Provisional Bonus Allowance	50	120,017 77	
Gratuities, C. S. Act 1918, Sec. 30	50	1,200 00	
			771,099 74
Total expenditure—Total des dépenses	.....	.....	3,482,986 90
Open Accounts—Comptes ouverts			
Empire Settlement Act, 1922	56	.....	77,334 55
Revenue—Revenus			
Repatriation Expenses, Refunds	56	.....	3,402 74
Chinese Immigration Revenue	57	.....	325,762 00
Casual Revenue	58	.....	45,690 09
Fines and Forfeitures	57	.....	16,201 09
Total net revenue—Total net des revenus	.....	.....	391,055 92

Indian Affairs Department—Département des Affaires indiennes

Accounts	Page in Part I — Page dans la partie I	$ cts.	$ cts.
Expenditure—Dépenses			
Civil Government—Gouvernement civil—			
Salaries	3	144,141 86	
Contingencies	5	18,180 74	
			162,322 60
Annuities paid under Statute—Rentes annuelles versées en vertu de lois spéciales	5	.....	212,587 00
Nova Scotia—Nouvelle-Ecosse—			
Salaries	6	5,585 71	
Medical attendance and medicines	6	16,222 92	
Relief	6	22,940 28	
Aid to agriculture	7	1,672 60	
Repairs to roads and dyking	7	1,263 42	
Miscellaneous and unforeseen	7	2,445 16	
			50,130 09

Indian Affairs Department–Con.—**Département des Affaires indiennes**–suite

Accounts	Page in Part I — Page dans la partie I	$ cts.	$ cts
Expenditure—*con.*—Dépenses—*fin*			
New Brunswick—Nouveau-Brunswick—			
Salaries	8	2,584 98	
Medical attendance and medicines	8	7,286 55	
Relief	8	16,614 05	
Aid to agriculture	8	912 43	
Repairs to roads, etc	8	272 50	
Miscellaneous and unforeseen	8	1,659 20	
			29,329 71
Prince Edward Island—Ile du Prince-Edouard—			
Salaries	8	1,040 00	
Medical attendance and medicines	8	1,189 50	
Relief and seed grain	8	1,550 17	
Miscellaneous	8	150 20	
			3,929 87
Ontario and Quebec—Ontario et Québec—			
Relief, medical attendance and medicines	9	97,955 14	
General expenses	9	91,486 53	
Repairs to roads and bridges, and drainage	12	20,462 77	
Clearing land and purchase of stock in Northwestern Ontario	13	316 44	
Enquiry into claims of Chippewa and Mississauga Indians	13	15,079 00	
			225,299 88
Manitoba, Saskatchewan, Alberta and Northwest Territories— Manitoba, Saskatchewan, Alberta et Territoires du Nord-Ouest—			
Expenses of agencies	14	702,207 81	
Sioux	27	8,987 28	
Surveys	28	7,953 90	
			719,148 99
British Columbia—Colombie-Britannique—			
Expenses of agencies	29	236,321 83	
Surveys, roads, irrigation and dyking	34	13,552 58	
			249,874 41
Yukon—			
Relief, medical attendance and medicines	34	10,166 77	
General expenses	34	3,440 91	
			13,607 68
Indian Education—Instruction des Indiens	34	.....	1,943,486 09
General—En général—			
Relief to destitute Indians in remote districts	54	73,699 30	
Prevention of the spread of tuberculosis	55	31,024 76	
Epidemics of small pox and other diseases	55	22,806 55	
General legal expenses	55	8,277 27	
Surveys, Ontario, Quebec and Maritime Provinces	56	1,827 33	
Printing and stationery (outside service)	56	6,591 01	
Registration fees, *re* births, marriages and deaths	56	178 50	
Suppression of liquor traffic	56	3,000 00	
			147,404 72
Public Service Retirement Act of 1920—Loi de retraite du servic e public, 1920	56	.....	1,680 00
Miscellaneous—Divers—			
Gratuities paid under Statute	56	706 66	
Provisional Bonus Allowance, Vote 435	56	71,183 02	71,889 68
Total expenditure—Total des dépenses	.....	.....	3,830,690 72

Indian Affairs Department–Con.—**Département des Affaires indiennes**–Fin

Accounts	Page in Part I — Page dans la partie I	$ cts.	$ cts.
Revenue—Revenus			
Casual revenue—Revenu casuel	58		102,542 44
Miscellaneous Trust Accounts—Comptes fiduciaires divers			
Commissioners' Trust Account—Comptes fiduciaires du commissaire—			
Greater Production Scheme—Encouragement à une plus grande production	59		
Regina Warehouse Account—Compte de l'entrepôt à Régina	60		
Indian Trust Fund Accounts—Comptes du fonds fiduciaire des Indiens—			
Summary of balances—Sommaire des soldes	61		
Summary of accounts—Sommaire des comptes	62		
Band accounts—Comptes des groupes	82		
Miscellaneous accounts—Comptes divers	..		

Insurance Department—Département des Assurances

Accounts	Page in Part J — Page dans la partie J	$ cts.	$ cts.
Expenditure—Dépenses			
Civil Government—			
Salaries	2	64,040 47	
Contingencies	3	60,694 42	
			124,734 89
Miscellaneous—			
Expenses *re* Fire Prevention	4	9,881 49	
Investigation into Combustibility of Roofing Materials, Dominion Fire Prevention Association	4	7,439 26	
Provisional Bonus allowance	4	2,193 78	
			19,514 53
Total expenditure			144,249 42
Revenue—Revenu			
Insurance superintendence	4		109,676 98
Casual revenue	4		467 38
Total revenue			110,144 36

Interior Department—Département de l'Intérieur

Accounts	Page in Part K — Page dans la partie K	$ cts.	$ cts.
Expenditures—Dépenses			
Civil Government—Gouvernement civil—			
Minister's salary under Statute	3	10,000 00	
Salaries under Supply Bill	3	1,430,076 40	
Contingencies	29	87,056 13	
			1,527,132 53

Interior Department–Con.—**Ministère de l'Intérieur**–Fin

Accounts	Page in Part K — Page dans la partie K	$ cts.	$ cts.
Expenditure—*con.*—Dépenses—*fin*			
Dominion Lands and Parks—Terres et parcs de l'Etat—			
Salaries of Outside Service	29	503,026 67	
Contingencies, Advertising, etc	29	160,740 06	
Board of Examiners for D. L. Surveyors	39	1,665 38	
Protection of Timber	39	969,571 58	
Empire Forestry Conference	57	28,316 88	
Water Powers, Investigations and Reports	57	299,148 35	
Dominion Power Board, Salaries, etc	61	4,375 34	
Surveys and Inspections under Irrigation Act	61	152,168 98	
Reclamation of Dominion Lands by Drainage	64	83,606 71	
Migratory Birds Act. Salaries, etc	64	47,033 13	
Canadian National Parks	67	1,269,827 23	
Maps of the Dominion and N. W. T	81	118,599 10	
Cost of Litigation and Legal Expenses	81	2,010 08	
Ordnance Lands, Salaries, etc	82	11,619 81	
Half-breed Claims in Mackenzie River District	82	33,193 94	
D. W. Dwight, Compassionate Allowance	83	1,000 00	
Mrs. E. S. Forbes, Compassionate Allowance	83	1,050 00	
Mrs. E. P. E. Fortier, Compassionate Allowance	83	1,440 00	
Grant, Alpine Club of Canada	83	1,000 00	
Grant, Canadian Forestry Association	83	4,000 00	
Grant, Cypress Hills Water Users' Association	83	250 00	
Grant, Dominion Land Surveyors' Association	83	125 00	
Grant, Western Canada Irrigation Association	83	1,000 00	
			3,694,768 24
Scientific Institutions—Institutions scientifiques—			
Dominion Astronomical Observatory, Ottawa	83	42,800 79	
Dominion Astrophysical Observatory, Victoria	83	15,192 78	
Topographical Surveys	84	495,948 20	
Geodetic Surveys, Investigations, etc	95	302,225 37	
Geodetic Surveys, International Boundary	100	31,701 69	
			887,868 83
Government of Northwest Territories—Administration des Territoires du Nord-Ouest			
Administration of the Territories	101	70,795 41	
Explorations	102	72,375 04	
Northwest Game Act	103	27,773 94	
Purchase and Maintenance of New Ship	104	74,273 73	
Wireless Stations, including Buildings, etc	105	56,372 99	
			301,591 11
Government of Yukon Territory—Administration du Territoire du Yukon—			
Salaries and Expenses	105	59,008 03	
Grant to Local Council	105	45,000 00	
Grant to Local Council for Roads	105	80,000 00	
E. Telford, Inspector R.C.M.P. at Dawson	105	600 00	
Exchequer Court Award	105	100,000 00	
			284,608 03
Public Service Retirement Act of 1920	106	.....	27,284 36
Miscellaneous—Dépenses diverses—			
Provisional Bonus Allowance	107	218,472 31	
Gratuities	107	5,850 00	
Lake of the Woods Control Board	107	8,164 88	
Allowance to W. J. Stewart and J. B. Challies	107	2,000 00	
			234,487 19
Total expenditure—Total des dépenses	.....	.....	6,957,740 29
Revenue—Revenus			
Total Revenue—Total des revenus	109	.....	2,370,106 82
Open Accounts—Comptes ouverts			
School Lands	108		
Seed Grain	108		

Justice Department—Ministère de la Justice

Accounts	Page in Part L — Page dans la partie L	$ cts.	$ cts.
Civil Government Salaries	5	224,628 76	
Civil Government Contingencies	5	32,348 97	
			256,977 73
Administration of Justice—Administration de la Justice—			
Miscellaneous Justice	5	23,844 02	
Supreme Court of Canada, contingent expenses and library	6	25,388 64	
Exchequer Court of Canada, contingent expenses	7	8,246 22	
Supreme Court of Canada, salaries of judges	8	70,354 84	
Exchequer Court of Canada, salaries of judges	8	18,372 15	
Ontario, Court of Appeal, salaries of judges	8	41,924 73	
High Court Division, salaries of judges	8	125,171 98	
County Court, salaries of judges	8	339,035 72	
Travelling allowances of judges	9	31,132 07	
Quebec, Court of King's Bench, salaries of judges	9	109,000 00	
Superior Court, salaries of judges	10	352,775 00	
Travelling allowances of judges	10	23,301 60	
New Brunswick, Court of Appeal, salaries of judges	10	28,000 00	
Court of King's Bench, salaries of judges	10	35,330 63	
County Court, salaries of judges	11	29,583 26	
Divorce Court, salary of judge	11	500 00	
Travelling allowances of judges	11	8,118 83	
Nova Scotia, Supreme Court, salaries of judges	11	63,750 00	
County Court, salaries of judges	11	35,000 00	
Divorce Court, salary of judge	11	500 00	
Travelling allowances of judges	11	4,590 32	
Prince Edward Island, Supreme Court, salaries of judges	11	28,000 00	
County Court, salaries of judges	11	15,000 00	
Travelling allowances of judges	11	691 70	
Manitoba, Court of Appeal, salaries of judges	11	46,304 03	
Court of King's Bench, salaries of judges	11	55,000 00	
County Court, salaries of judges	12	44,409 41	
Travelling allowances of judges	12	6,515 95	
Saskatchewan, Court of Appeal, salaries of judges	12	37,000 00	
Court of King's Bench, salaries of judges	12	72,250 00	
District Court, salaries of judges	12	90,000 00	
Travelling allowances of judges	12	15,801 85	
Alberta, Supreme Court, Appellate and Trial Division, salaries of judges	12	101,000 00	
District Court, salaries of judges	13	60,000 00	
Travelling allowances of judges	13	23,973 70	
British Columbia, Court of Appeal, salaries of judges	13	46,000 00	
Supreme Court, salaries of judges	13	55,000 00	
County Court, salaries of judges	13	71,200 00	
Travelling allowances of judges	13	19,708 55	
Remuneration to Judge Dubuc, vote 453	14	560 00	
To assist publication of Digest, Exchequer Court Reports, vote 454	14	1,000 00	
Yukon Territory	14	33,157 03	
			2,196,492 23
Miscellaneous—Divers—			
Administration of the Bankruptcy Act	14	2,363 66	
Canadian Law Library, London, England	14	267 08	
Commission for the Revision of the Dominion Statutes, vote 354	14	5,517 08	
F. H. Gisborne, remuneration, vote 559	14	500 00	
Gratuities, Civil Service Act, 1918, Sec. 30	15	1,936 66	
Litigated Matters	15	32,997 01	
Provisional bonus allowance, vote 435	15	131,792 53	
Unforeseen expenses	15	720 00	
			176,094 02
Penitentiaries—Pénitenciers—			
Kingston, including pension to W. Tatton	16	382,737 34	
St. Vincent de Paul, including gratuities to ex-officers	19	377,649 58	
Dorchester	22	215,944 04	
Manitoba	24	216,069 27	
Saskatchewan	26	295,965 22	
Alberta	29	2,637 11	
British Columbia	29	137,045 72	
General	30	178 54	
			1,628,226 82

Justice Department–Con.—**Ministère de la Justice**–Fin

Accounts	Page in Part M — Page dans la partie M	$ cts.	$ cts.
Superannuation—Public Service Retirement Act, 1920	30		3,155 70
Total Expenditure—Total des dépenses			4,260,946 50
Total Revenue—Total des revenus	32		174,071 24
Credited to previous years' expenditure—Demobilization	32		33,478 80

Labour Department—Ministère du Travail

Accounts	Page in Part M — Page dans la partie M	$ cts.	$ cts.
Civil Government—Gouvernement civil—			
Civil Government Salaries	2	174,551 87	
Civil Government Contingencies, extra employees	4	5,094 81	
Civil Government Contingencies, stationery and sundries	4	18,121 38	
			197,768 06
Labour—Travail—			
Conciliation and Labour Act	4	49,966 58	
Industrial Disputes Investigation Act	5	25,375 12	
Fair Wages and Inspection Officers	7	5,000 00	
Employment Offices: Co-ordination Act	8	200,000 00	
Employment Offices: Administration at Ottawa and Winnipeg Clearing House	8	9,950 82	
Dominion-Provincial Technical Education Act	9	888,391 62	
Administration Technical Education	9	1,868 78	
International Labour Conference at Geneva	9	6,644 47	
Joint Industrial Councils	9	4,429 74	
Unemployment Relief	10	4,273 83	
Annuities Administration	10	24,105 08	
			1,220,006 04
Miscellaneous—Divers—			
Combines Investigation Act	10	82 24	
Unforeseen Expenses	10	40 00	
Provisional Bonus Allowance	10	9,937 62	
			10,059 86
Public Service Retirement Act, 1920, Gratuities	10		1,540 00
Total expenditure—Total des dépenses			1,429,373 96
Total revenue—Total des revenus	10		22,497 29

Legislation—Législation

Accounts	Page in Part N — Page dans la partie N	$ cts.	$ cts.
Expenditures—Dépenses			
The Senate—Sénat—			
Salary of Speaker, under Statute	3	6,000 00	
Salaries and Contingencies	4	160,207 33	
Indemnity and Transportation	5	378,820 13	
			545,027 46
House of Commons—Chambre des Communes—			
Salary of Speaker, under Statute	10	6,000 00	
Salary of Deputy Speaker, under Statute	10	4,000 00	
Officers' Salaries	10	226,887 28	
Expenses of Committees, Sessional Clerks, etc	11	85,675 64	
Contingencies	11	29,014 91	
Publishing Debates	12	74,309 10	
Sergeant-at-Arms' Estimates	13	171,416 05	
Indemnity and Transportation	15	964,897 11	
			1,562,200 09
Library of Parliament—Bibliothèque du Parlement—			
Salaries	16	34,825 17	
Books for the General Library, including Binding	16	14,970 70	
Books for the Library of American History	16	957 75	
To provide for the cost of Printing Reports	16	595 80	
Contingencies	16	10,832 97	
			62,182 39
Printing, printing paper and binding	17	95,711 62	
Printing, binding and distributing the Annual Statutes	17	8,528 04	
Elections, under Statute	21	44,993 76	
			149,233 42
Miscellaneous—Divers—			
Salary of Chief Electoral Officer, under Statute	17	12,000 00	
Salaries and Contingencies of the Office of the Chief Electoral Officer	17	8,837 77	
Provisional Bonus Allowance	18	25,886 96	
Gratuities to families of deceased Officials	18	1,576 66	
			48,301 39
Public Service Retirement Act, 1920	18	.....	466 66
Total expenditure—Total des dépenses	.....	.....	2,367,411 41
Revenue—Revenus			
Casual Revenue—Revenu casuel—			
The Senate	21	11,921 06	
House of Commons	21	4,820 48	
			16,741 54
Fines and Forfeitures—Amendes et confiscations—			
Elections	21	.....	800 00
Total revenue—Total des revenus	.....	.....	17,541 54

Marine and Fisheries Department—Ministère de la Marine et des Pêcheries

Accounts	Page in Part O — Page à la Partie P	$ cts.	$ cts.
Civil Government Salaries—Traitements du gouvernement civil	3	503,074 59	
Civil Government Contingencies—Dépenses contingentes du gouvernement civil	8	88,541 58	
			591,616 17
Ocean and River Service—Service sur mers et sur rivières—			
Dominion Steamers	8	1,468,633 40	
Examination of Masters and Mates	25	18,666 01	
Investigations into Wrecks	25	4,790 73	
Navigation Schools	25	6,509 30	
Temporary Relief of Distressed Seamen	26	2,988 35	
Registration of Shipping	26	2,085 35	
Removal of Obstructions in Navigable Waters	26	4,927 00	
Inspection of Live Stock Shipments	27	3,416 35	
Subsidies for Wrecking Plants	27	35,000 00	
Unforeseen Expenses	27	4,949 39	
Life Saving Service including Rewards for Saving Life	27	84,524 56	
Hydrographic Surveys	29	351,479 23	
Radiotelegraph Service	33	417,770 54	
Tidal and Current Survey	36	33,538 43	
			2,439,278 64
Lighthouse and Coast Service—Phares et service côtier—			
Agencies, Rents and Contingencies	37	203,542 58	
Salaries and Allowances to Lightkeepers	41	627,164 07	
Maintenance and Repairs to Lighthouses	50	749,426 24	
Construction of Lights and Aids to Navigation	60	450,782 38	
Marine Signal Service	65	98,184 22	
Administration of Pilotage	68	84,986 09	
Maintenance and Repairs to Wharves	70	9,191 36	
Breaking Ice in Thunder Bay	70	34,167 44	
Pensions to Sundry Pilots	70	26,535 43	
Compassionate Allowance to John Davidson	70	500 00	
Patrol of the Northern Waters of Canada	71	7,978 94	
Allowance to Harbour Master at Amherstburg	71	600 00	
			2,293,058 75
Scientific Institutions—Meteorological Service	71		228,875 99
Steamboat Inspection	74		111,499 61
Public Works Capital, Marine Department—Travaux publics imputables sur le capital—Ministère de la Marine—			
River St. Lawrence Ship Channel	75	626,372 22	
Sorel Shipyard	76	124,359 53	
Self Propelling Hopper Barge	79	54,800 00	
			805,531 75
Fisheries—Pêcheries—			
Fishery Officers, Patrol and Protection Services	79	807,189 08	
Building Fishways and Clearing Rivers	96	20,316 45	
Legal and Incidental	96	656 16	
Conservation and Development of Deep Sea Fisheries	96	19,864 30	
Fisheries Intelligence Bureau	97	958 19	
Inspection of Pickled Fish	97	23,122 99	
Fish Culture	97	350,487 34	
Investigation into Practical and Economic Problems in connection with Fisheries	108	5,553 28	
Marine Biological Board of Canada	108	42,000 00	
Fishing Bounty (Statutory)	110	159,916 80	
			1,430,064 59
Superannuation—Public Service Retirement Act, 1920—Loi de retraite du service public, 1920	110		12,656 51
Miscellaneous—Divers—			
Gratuities to relatives of deceased employees	110	2,964 67	
Provisional Bonus Allowance	111	236,127 65	
Creditors of late Prince Rupert Dry Dock and Engineering Co., Vote 566	111	62,621 75	
Removal of Bridge over False Creek, B.C., Vote 565	111	3,662 70	
			305,376 77
Total Expenditure—Total des dépenses			8,217,958 78

Marine and Fisheries Department–Con.—**Ministère de la Marine et des Pêcheries**–Fin

Accounts	Page in Part O — Page à la Partie O	$ cts.	$ cts.
Revenue—Revenus—			
Marine—Marine	111	394,273 80	
Fisheries—Pêcheries	112	184,595 13	
Total Revenue—Total des revenus			578,868 93
Credited to previous year's expenditure—Au crédit de la dépense de l'année précédente—			
Shipbuilding Programme	116	25,994 52	
Ship Channel	116	10,313 11	
			36,307 63

Department of Mines—Ministère des Mines

Accounts	Page in Part P — Page à la Partie P	$ cts.	$ cts.
Expenditure—Dépenses			
Civil Government—Gouvernement civil—			
Salaries	8	476,882 93	
Contingencies	8	6,424 56	
			483,307 49
Geological Survey Branch—Division de la Commission géologique—			
Explorations, Surveys, and Investigations	11	178,319 66	
Maintenance of Offices	12	47,743 13	
Publication of Reports	12	44,788 60	
Purchase of Specimens	12	2,621 11	
Museum Equipment	12	7,515 14	
			280,987 64
Mines Branch—Division des mines—			
Investigation of Mineral Resources	14	148,756 62	
Publications	15	36,709 78	
Transportation Charges on Ore Shipments	15	53 67	
			185,520 07
Explosives Division	15		7,881 38
Assay Office, Vancouver	16		21,342 53
Miscellaneous—Divers—			
Grant to Imperial Mineral Resources Bureau	16	7,300 00	
Provisional Bonus Allowance	16	21,534 17	
Gratuities	16	990 00	
			29,824 17
Total expenditure—Total des dépenses			1,008,863 28
Revenue—Revenus			
Casual Revenue—Revenu casuel	16		36,014 24
Total Revenue—Total des revenus	16		36,014 24
Lignite Utilization Board	17		

National Defence—Défense nationale

Accounts	Page in Part Q — Page à la Partie Q	$ cts.	$ cts.
Expenditure—Dépenses			
Civil Government—Gouvernement civil—			
Salary of Minister (statutory)	3	7,043 00	
Salaries	3	659,170 32	
Contingencies	16	41,894 46	
			708,107 78
National Defence—Défense nationale—			
Militia Services—Service de la milice—			
Aid to Civil Power (statutory)	97	86,614 92	
Allowances Active Militia	98	91,018 18	
Annual Drill	52	980,509 83	
Cadet Services	47	450,000 00	
Civil Pensions	98	1,115 42	
Award to Major H. R. Northover	84	5,000 00	
Compassionate Grants	84	1,154 67	
Clothing and Necessaries	83	294,256 57	
Contingencies	83	24,927 08	
Customs Dues	98	9,758 36	
Departmental Library	88	1,818 17	
Dominion Arsenal, Lindsay	88	7,622 86	
Dominion Arsenal, Quebec	88	389,997 02	
Engineer Services and Works	70	575,644 08	
Grants to Associations	82	85,248 32	
Maintenance Military Properties	70	196,444 92	
Ordnance, Arms, Lands, etc	84	56,422 99	
Pay of Staff	16	250,411 52	
Permanent Force	18	5,125,605 10	
Printing and Stationery	88	67,288 27	
Royal Military College	90	338,081 84	
Salaries and Wages	63	246,605 63	
Schools of Instruction	46	90,379 93	
Topographic Survey	82	43,399 36	
Training Areas	82	2,097 75	
Transport and Freight	94	180,706 06	
Warlike Stores	86	159,827 05	
			9,761,955 90
Naval Services—Service naval—			
Maintenance, Royal Canadian Navy	114	1,354,527 00	
Pay of temporary clerks	121	6,188 08	
Customs Dues	121	91 56	
			1,360,806 64
Air Services—Service de l'aéronautique—			
Canadian Air Force	121	999,390 07	
Purchase of New Flying Equipment	131	249,787 98	
			1,249,178 05
Adjustment of War Claims—Règlement des réclamations de guerre—			
Militia Services	110	678,320 16	
Naval Services	121	44,283 95	
			722,604 11
Superannuation—Pensions de retraite—			
Public Service Retirement Act. Part F			11,372 50
Miscellaneous—Divers—			
Battlefields Memorials	109	108,773 98	
Imperial War Graves	110	371,784 78	
Provisional Bonus Allowance	113	182,938 29	
Unforeseen Expenses	98	500 00	
Gratuities, C. S. Act, 1918, sec. 30	113	1,685 53	
			665,681 78
Total Expenditure—Total des dépenses			14,479,706 76
Demobilization, Previous Year's Expenditures—Démobilisation, Dépenses des années précédentes—			
Militia Services, Cr. $ 68,592 35	114		
Naval Services, Cr. 57,577 48	114		
Military Estates—Propriétés militaires—			
Account No. 1, Cr. $164,034 14	113		
Account No. 2, Cr. 27,258 94	113		

National Defence-Con.—**Défense nationale**-Fin

Accounts	Page in Part Q — Page à la Partie Q	$ cts.	$ cts.
Revenue—Revenus			
Casual Revenue	132	229,457 50	
Militia Pensions Revenue	134	124,654 11	
Royal Military College	134	66,105 09	
Fines and Forfeitures	134	206 22	
Total Revenue—Total Revenus	.....		420,422 92

Patents and Copyrights—Brevets et droits d'auteur

Accounts	Page in Part R — Page dans la partie R	$ cts.	$ cts.
Civil Government—Gouvernement civil—			
Salaries of staff	2	165,965 71	
Contingencies, temporary employees	3	13,545 83	
Contingencies, printing, stationery, etc	4	14,899 47	
			194,411 01
Miscellaneous—Divers—			
Patent Record	4	32,051 91	
Provisional bonus allowance, Vote 435	4	13,477 34	
Compensation Madame Kate Casgrain	5	2,000 00	
			47,529 25
Total expenditure—Total des dépense	.....	.....	241,940 26
Revenue—Revenus	5	.....	459,961 72

Post Office Department—Ministère des Postes

Accounts	Page in Part S — Page dans la partie S	$ cts.	$ cts.
Civil Government Salaries—Traitements du gouvernement civil.	2	1,034,568 76	
Civil Government Contingencies—Dépenses contingentes du gouvernement civil	18	154,108 66	
			1,188,677 42
Post Office—Outside Service—Postes: Service extérieur—			
Mail service, mail bags, locks and repairs	18	284,057 00	
" by water	19	566,344 45	
" by railways	21	7,350,715 40	
" by ordinary land conveyance	40	6,178,609 57	
			14,379,726 42
Salaries, Division Supt's Office, Montreal	40	15,340 89	
" Postal Districts	41	3,138,053 97	
" City Post Offices	66	9,622,550 94	
			12,775,945 80
Miscellaneous General Contingencies	164	695,163 14	
" Contingencies, Postal Districts	167	87,892 38	
" Contingencies, City Post Offices	170	201,104 55	
			984,160 07
Yukon Territory	178	.....	166,108 26
Superannuation—Pensions de retraite—			
The Public Service Retirement Act, 1920	179	.....	7,272 26
Miscellaneous—Divers—			
Provisional Bonus Allowance	179	2,220,157 76	
Gratuities to relatives of deceased officials	179	11,303 34	
			2,231,461 10
Guarantee Fund, R.S., Chap. 66, Sec. 9, Sub-sec. (*r*)	181	.....	..
Total Expenditure—Total des dépenses	.....	.....	31,733,351 33
Total Revenue (net)—Total net des revenus	182	.....	28,866,808 41

Public Printing and Stationery Department
—
Département des impressions et de la papeterie de l'Etat

Accounts	Page in Part T — Page dans la partie T	$ cts.	$ cts.
Expenditure—Dépenses			
Civil Government—Gouvernement civil—			
Salaries	6	61,200 04	
Contingencies	7	10,464 05	
			71,664 09
Superannuation—Pensions de retraite—			
Gratuities under Public Service, Retirement Act, 1920	7	5,364 78	
Fund No. 3, Vote 82	7	53,003 53	
			58,368 31
Miscellaneous—Divers—			
"Canada Gazette"	7	34,726 51	
Plant for Printing Bureau	7	95,715 67	
Distribution of Parliamentary Documents	8	35,421 23	
Miscellaneous Printing	8	18,699 63	
Printing and stationery, etc., Cons. Com., Vote 570	8	1,034 55	
Provisional Bonus Allowance	8	45,688 13	
Gratuities	9	794 00	
			232,079 72
Total Expenditure—Total des dépenses			362,112 12
Open Accounts—Comptes ouverts			
King's Printer's Advance Account—			
Stationery Branch	9	984,713 93	
Printing Branch	17	2,049,658 67	
		3,034,372 60	
Revenue—Revenus			
"Canada Gazette"	27		72,167 44
Casual Revenue	27		90,366 59
Total Revenue—Total des revenus			162,534 03

Privy Council—Conseil privé

Accounts	Page in Part U — Page dans la partie U	$ cts.	$ cts.
Expenditure—Dépenses			
Civil Government Salaries	2	40,779 91	
Civil Government Contingencies—			
Temporary employees	3	240 00	
Printing and stationery	3	3,022 10	
Sundries	3	2,811 25	
			46,853 26
Miscellaneous—Divers—			
Provisional bonus allowance, Vote No. 435	2	2,787 76	
Unforeseen expenses	3	25 65	
Gratuities to families of deceased officials	3	1,550 00	
			4,363 41
			51,216 67

Department of Public Works—Ministère des Travaux publics

Accounts	Page in Part V — Page dans la partie V	$ cts.	$ cts.
Civil Government			
Civil Government Salaries	13	614,029 00	
Civil Government Contingencies	19	58,260 92	
			672,289 92
Capital			
Ottawa, additions to Dominion Archives Building	19	51,191 05	
Ottawa, New Departmental Building Compensation to Architects for designs submitted	19	30,000 00	
Ottawa Parliament Buildings	19	385,419 03	
Esquimalt, dry dock under construction	21	968,058 96	
Port Arthur and Fort William, Harbour improvements	21	197,413 98	
Quebec Harbour, Champlain Dock to complete	22	40,772 22	
St. John Harbour, improvements	22	698,073 66	
Toronto Harbour, improvements	24	684,569 72	
			3,055,498 62
Income			
Public Buildings, Maritime Provinces	25	172,502 83	
Public Buildings, Quebec	26	182,563 78	
Public Buildings, Ontario	28	352,423 75	
Public Buildings, Manitoba	29	27,948 12	
Public Buildings, Saskatchewan	30	27,963 50	
Public Buildings, Alberta	30	38,963 49	
Public Buildings, British Columbia	31	47,051 32	
Public Buildings Generally	32	257,977 04	
Ottawa Public Buildings, rents, repairs, etc	37	1,776,197 11	
Dominion Public Buildings, rents, repairs, etc	57	3,505,883 00	
Harbours and Rivers, Nova Scotia	118	527,015 77	
Harbours and Rivers, Prince Edward Island	126	37,477 08	
Harbours and Rivers, New Brunswick	128	74,053 10	
Harbours and Rivers, Quebec	130	787,901 22	
Harbours and Rivers, Ontario	142	578,255 23	
Harbours and Rivers, Manitoba	149	93,865 55	
Harbours and Rivers, Saskatchewan and Alberta	150	8,935 29	
Harbours and Rivers, British Columbia	150	365,997 25	
Yukon River and tributaries, improvements	157	7,096 75	
Harbours and Rivers Generally	158	29,998 51	
Dredging—			
Maritime Provinces	158	522,762 29	
Ontario and Quebec	165	578,959 38	
Manitoba, Saskatchewan and Alberta	174	96,097 95	
British Columbia	176	377,815 08	
Roads and Bridges	181	41,476 37	
Telegraph and Telephone Lines	181	70,472 50	
Accounts Branch, salaries and contingent expenses of Outside Service	183	19,651 73	
Architectural Branch, salaries Outside Service	184	69,142 35	
Engineering Branch, salaries Outside Service	185	461,245 78	
Gratuity to H. Bristow	188	500 00	
Maintenance and operation of water storage dams on Ottawa river and tributaries	188	32,193 63	
Monument to Sir Wilfrid Laurier	189	1,815 69	
National Gallery of Canada	189	99,991 83	
New hull for snagboat *Samson*	190	105 06	
Operation and maintenance of inspection boats	190	15,646 75	
Ottawa Parliament Buildings, tablet in memory of the late Bowman B. Law	191	4,781 85	
River Gaugings and metering	191	19,109 07	
Surveys and inspections	191	126,852 28	
To pay estate E. D. Lafleur, in full and final settlement of claim for travelling expenses incurred by the late E. D. Lafleur while Chief Engineer of the Department	.....	3,786 15	
Towards completing the monument to His late Majesty King Edward VII	194	6,000 00	
Subsidies to dry docks	194	452,371 78	
			11,900,847 21

Department of Public Works–Con.—**Ministère des Travaux publics**–Fin

Accounts	Page in Part V — Page à la Partie V	$ cts.	$ s.ct
Collection of Revenue			
Collection of Public Works revenue	194	4,412 10	
Graving docks, maintenance and repairs	196	140,139 09	
Harbour and river works, maintenance, etc	197	50,838 53	
Telegraph and telephone lines, maintenance, etc	198	866,450 29	
			1,061,840 01
Public Service Retirement Act 1920			
Public Service retirement act 1920	221	.....	28,884 41
Miscellaneous			
Gratuities paid under statute	221	8,289 49	
International Joint Commission	221	32,318 24	
Provisional Bonus Allowance	222	330,233 56	
Unforeseen expenses	222	220 70	
			371,061 99
Total Expenditure	.....	.....	17,090,422 16
Revenue			
Casual revenue	222	287,305 97	
Ferries	227	709 00	
Graving docks	227	117,562 56	
Telegraphs	228	273,931 53	
Total revenue	.....	.....	679,509 06

Railways and Canal Department—Ministère des chemins de fer et canaux

Accounts	Page in Part W — Page dans partie laW	$ cts.	$ cts.
Civil Government			
Civil Government Salaries	6	195,484 08	
Civil Government Contingencies	6	33,945 89	
			229,429 97
Capital			
Canals: Construction, betterments, surveys and investigations	7	7,475,089 06	
Railways: Construction, claims, etc	18	426,868 70	
			7,901,957 76
Income			
Canals: Improvements	19	471,777 86	
Railways	23	220,365 65	
Railway Commission	24	325,551 98	
Miscellaneous	27	4,395,373 36	
			5,413,068 85
Collection of Revenue			
Canals: Staff, repairs and dredge vessels	61	2,125,803 06	
Trent Canal—Compassionate allowance to John Doris	93	1,000 00	
			2,126,803 06
Miscellaneous			
Gratuities	93	8,121 84	
Provisional bonus allowance	94	212,925 12	
			221,046 96
Total expenditure	.....	.....	15,892,306 60
Open Accounts			
Imperial Government Account	94	1,420,977 26	
Canadian Government Railways, Employees' Provident Fund	94	534,653 34	
Revenue			
Refunds of Previous years' Expenditures	95	.....	6,194,346 62
Railways and Canals Revenue	95	.....	1,110,272 10

Royal Canadian Mounted Police—Royal Gendarmerie à cheval du Canada

Accounts	Page in Part X — Page dans la partie X	$ cts.	$ cts.
Expenditure—Dépenses			
Civil Government—Gouvernement civil—			
Salaries	2	34,045 00	
Contingenties	4	6,431 56	
			40,476 56
Royal Canadian Mounted Police—Royale Gendarmerie à cheval du Canada—			
Pay of Force	4	1,323,581 58	
Substitence, forage, fuel, light, clothing, repairs, etc	5	1,117,101 09	
Compensation to members of force for injuries	23	5,460 38	
			2,446,143 05
Miscellaneous—Divers—			
Grant to Chief Constables' Association of Canada	23	500 00	
Suppression of White Slave Traffic	24	1,529 23	
Provisional Bonus Allowance	24	4,917 85	
			6,947 08
Total expenditure—Total des dépenses			2,493,566 69
Revenue—Revenus			
Pension Fund	25	5,694 77	
Casual Revenue	25	6,273 74	
Total revenue—Total des revenus			11,968 51

Secretary of State Department—Secrétariat d'Etat

Accounts	Page in Part Y — Page dans la partie Y	$ cts.	$ cts
Expenditure—Dépenses			
Civil Government—Gouvernement civil—			
Salaries	4	129,136 41	
Contingencies	5	24,021 90	
			153,158 31
Miscellaneous—Divers—			
Expenses of Committee *re* Armorial Bearings of Canada	5	2,592 22	
Supervision of Government publications and Departmental printing	5	5,608 57	
Expenses under Naturalization Act	5	12,570 69	
Canadian Parliamentary Guide	5	1,950 00	
Lord Selkirk Association, towards the erection of a monument to Pequis, the Saulteaux Indian Chief	5	1,200 00	
Provisional Bonus Allowance	4	13,593 89	
Canada Temperance Act	6	2,914 17	
			40,429 54
Public Service Retirement Act, 1920	6	.....	1,749 98
Adjustment of War Claims	6	.....	43,828 06
Total expenditure—Total des dépenses			239,165 89
Open Accounts			
Internment Operations—Prisoners of War Funds	6	.....	.....
Internment Operations—Prisoners of War Earnings	6	.....	.....
Revenue—Revenus			
Casual Revenue	7	.....	188,792 50
Fines and Forfeitures	7	.....	200 00
Total Revenue—Total des revenus			188,992 50

Department of Soldiers' Civil Re-Establishment
—
Ministère du Rétablissement des soldats dans la vie civile

Accounts	Page in part YY — Page dans la partie YY	$ cts.	$ cts.
Expenditure—Dépenses			
Civil Government—Gouvernement civil—			
Salaries	23	.....	36,218 00
Soldiers Civil Re-Establishment—Rétablissement des soldats dans la vie civile—			
Capital	55	5,616 52	
Care of Patients	70	2,453,842 35	
Vocational Expense	71	7,160 61	
Salaries	71	4,059,857 88	
Pay and Allowances	72	2,188,802 04	
Vocational Loans	73	32,709 72	
Interest on War Service Gratuity	73	21,317 31	
Unemployment Relief	76	312,008 98	
Operating Expenses	82	513,931 61	
Employers Liability Compensation	83	18,082 22	
Sheltered Employemnt and After Care	85	251,257 86	
Special Publicity	85	652 95	
Medical Appeal Board	85	4,095 27	
Federal Appeal Board	86	82,715 03	
Repatriation	86	16,937 16	
Pension or compensation for death or injury *re* flying in connection with the Public Service of Canada	86	2,005 17	
			9,970,992 68
Public Service Retirement Act, 1920—Loi de retraite du service public, 1920	.....	.....	1,120 00
Pensions—Pensions—			
Salaries of Board of Pension Commissioners under statute	23	19,000 00	
Salaries and Contingencies	87	78,523 44	
			97,523 44
Miscellaneous—Divers—			
Provisional Bonus Allowance	87	303,990 87	
Gratuities to families of deceased officers	87	1,663 32	
			305,654 19
Total expenditure—Total des dépenses	.....	.....	10,411,508 31
Revenue—Revenus			
Casual Revenue—Revenu casuel	88	.....	715,979 48

Soldier Settlement Board—Commission d'Etablissement des soldats

Accounts	Page in Part Z — Page dans la partie Z	$ cts.	$ cts.
Expenditure—Dépenses			
Cost of Administration of Soldiers Settlement Act, including salaries	2	1,532,978 25	
Provisional Bonus Allowance	29	82,027 47	
Total expenditure—Total des dépenses		1,615,005 72	
Revenue—Revenus			
Casual Revenue—Revenu casuel	29	2,725 27	
Open Accounts—Comptes ouverts			
Soldier Settlement Loan Account	30	3,415,526 80	
Soldiers' Land Settlement Fund	30		
Soldiers' Land Settlement Suspense Account	30		

Trade and Commerce Department–Ministère du Commerce

Accounts	Page in Part ZZ — Page dans la partie ZZ	$ cts.	$ cts.
Expenditure—Dépenses			
Civil Government Salaries—Traitements du gouvernement civil.	2	443,517 88	
Civil Government Contingencies—Dépenses contingentes du gouvernement civil	2	21,942 98	465,460 86
Trade and Commerce—Commerce—			
Administration of bounties	9	2,480 56	
Crude Petroleum Bounty	10	79,809 54	
Canada Grain Act	10	1,549,681 06	
Culling Timber, annuities	18	249 98	
Dominion Bureau of Statistics, including Sixth Census	19	257,096 74	
Grant to Canadian Engineering Standards Association	19	10,000 00	
Gold and Silver Marking Act	19	4,244 39	
Honourary Advisory Council of Industrial and Scientific Research	19	119,810 90	
Inspection and Sales Act	21	1,895 28	
International Customs Tariff Bureau	22	678 08	
Maintenance of Terminal Elevators	22	9,457 31	
Commercial Intelligence Service	22	315,686 95	
Exhibits and Publicity Bureau	26	27,689 09	
Weights and Measures Inspection	26	293,715 94	
Gas and Electricity Inspection	30	169,672 31	
West India Cable	33	38,933 32	
Printing of Parliamentary and Departmental Publications	34	114,606 39	
Canadian Exhibition in France	34	106,062 74	
Canadian Exhibition Train in Belgium	34	3 00	
Compassionate allowance to J. A. Campbell	34	2,272 69	
Royal Grain Inquiry Commission	34	120,212 01	
Royal Grain Commission *re* lake grain freight rates	35	12,316 99	
Administration of Copper Bounty Act	35	591 73	
British and Foreign News Service	35	21,333 34	
Construction of grain elevator at Halifax	35	1,005 46	
Construction of grain elevator at Edmonton	36	100,282 19	
Administration of the Act *re* lake grain freight rates	36	3,262 14	
			3,363,050 13
Mail Subsidies and Steamship Subventions including supervision	36	.....	1,105,086 76
Public Service Retirement Act	38	.....	430 00
Miscellaneous—Dépenses diverses—			
Japanese Relief Fund	38	182,369 65	
Provisional Bonus Allowance	39	137,867 81	
Gratuities to relatives of deceased officers	39	3,126 65	
			323,364 11
Total Expenditure—Total des dépenses	.....	.....	5,257,391 86
Revenue—Revenus			
Total Revenue—Total des revenus	.....	.....	2,850,527 28

AUDITOR GENERAL'S REPORT

1923-24

REVENUE ACCOUNTS

PART "b"

RAPPORT DE L'AUDITEUR GÉNÉRAL

1923-24

ÉTATS DES REVENUS

PARTIE "b"

Grand Summary of Revenue by Departments

—

Tableau sommaire des revenus répartis par ministère

Department — Ministère	Part — Partie	—	General Revenue — Revenu général	Casual Revenue — Revenu casuel	Fines and Forfeitures — Amendes et confiscations	Total — Total
GENERAL REVENUE REVENU GÉNÉRAL		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Agriculture	A			179,070 24	3,595 03	182,665 27
Archives	B			4 54		4 54
Civil Service Commission—	C					
Examination Fees			2,727 00			
Miscellaneous				4,376 87		7,103 87
Customs and Excise—	D					
Customs Duties		121,500,798 49				
Excise Duties		38,181,747 33				
War Tax Revenue Excise Taxes		120,676,375 89	280,358,921 71			
Miscellaneous				395,950 41	237,668 50	280,992,540 62
External Affairs	E			57,846 29		57,846 29
Finance—	F					
Interest on Investments		11,916,479 11				
Premium, Discount and Exchange		2,159,517 49				
Superannuation		8,722 24				
War Tax Revenue		61,359,885 53	75,444,604 37			
Miscellaneous—						
Finance		534,588 83			27,230 74	
Board of Pension Commissioners		81,853 86		616,442 69		76,088,277 80
Health—	GG					
Mariners' Fund			172,319 15			
Miscellaneous				16,153 38	19,138 39	207,610 92
Immigration and Colonization—	H					
Chinese Immigration			325,762 00			
Miscellaneous				45,690 09	16,201 09	387,653 18
Indian Affairs	I			102,542 44		102,542 44
Insurance—	J					
Inspection			109,676 98			
Miscellaneous				467 38		110,144 36
Interior—	K					
Dominion Lands		2,281,703 90				
Ordnance Lands		57,502 24	2,339,206 14			
Miscellaneous				28,571 87	2,328 81	2,370,106 82
Justice—	L					
Penitentiaries			132,907 15			
Miscellaneous				40,761 09	403 00	174,071 24
Labour	M			22,497 29		22,497 29
Legislation—	N					
The Senate				11,921 06		
House of Commons				4,820 48		
Miscellaneous					800 00	17,541 54
Marine and Fisheries—	O					
Dominion Steamers		4,840 85				
Fisheries		163,492 06				
Steamboat Inspection		127,896 95				
Wharves and Piers		110,551 86	406,781 72			
Miscellaneous				*a*196,305 97	11,440 67	*a*614,528 36
Carried forward			359,292,906 22	1,723,422 09	318,806,23	361,335,134 54

Grand Summary of Revenue by Departments—Con.

Tableau sommaire des revenus répartis par ministère—Suite

Department — Ministère	Part — Partie	—	General Revenue — Revenu général	Casual Revenue — Revenu casuel	Fines and Forfeitures — Amendes et confiscations	Total — Total
		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Brought forward...	.....	.....	359,292,906 22	1,723,422 09	318,806 23	361,335,134 54
GENERAL REVENUE—*Con.* REVENU GÉNÉRAL—*Fin.*						
Mines.....	P	.....	.....	35,900 24	114 00	36,014 24
National Defence—	Q					
Royal Military College...		66,105 09				
Militia Pensions.....		124,654 11				
			190,759 20			
Miscellaneous.....		.....	.....	229,457 50	206 22	420,422 92
Patents and Copyrights....	R					
Patent Fees, Trade Marks, etc.....		.....	459,780 27			
Miscellaneous.....		.....	.....	181 45	.....	459,961 72
Post Office.....	S	.....	28,865,374 25	139 41	1,294 75	28,866,808 41
Printing and Stationery—	T					
Canada Gazette.....		.....	72,167 44			
Miscellaneous.....		.....	.....	90,366 59	.....	162,534 03
Public Works—	V					
Ferries.....		709 00				
Graving Docks.....		117,562 56				
Telegraphs.....		273,931 53				
			392,203 09			
Miscellaneous.....		.....	.....	287,305 97	.....	679,509 06
Railways and Canals—	W					
Canals.....		.....	897,412 22			
Miscellaneous.....	.....	.....	.....	209,410 45	281 39	*b*1,107,104 06
Royal Canadian Mounted Police—	X					
Pensions.....		.....	5,694 77			
Miscellaneous.....		.....	.....	6,273 74	.....	11,968 51
Secretary of State.....	Y	.....	.....	188,792 70	200 00	188,992 70
Soldiers' Civil Re-Establishment—	YY					
Miscellaneous—						
Soldiers' Civil Re-Establishment.....		714,025 29				
Board of Pension Commissioners.....		1,954 19				
			.....	715,979 48	.....	715,979 48
Soldier Settlement Board..	Z	.....	.....	2,725 27	.....	2,725 27
Trade and Commerce—	ZZ					
Electric Light Inspection.		148,589 75				
Gas Inspection.....		71,637 30				
Inspection of Staples.....		2,319,971 05				
Weights and Measures Inspection.....		290,175 30				
			2,830,373 40			
Miscellaneous.....		.....	.....	19,929 00	224 88	2,850,527 28
Carried forward....	.....	.....	393,006,670 86	3,509,883 89	321,127 47	396,837,682 22

Grand Summary of Revenue by Departments—Con.

Tableau sommaire des revenus répartis par ministère—Fin

Department — Ministère	Part — Partie	—	General Revenue — Revenu général	Casual Revenue — Revenu casuel	Fines and Forfeitures — Amendes et confiscations	Total — Total
		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Brought forward...	.....	.....	393,006,670 86	3,509,883 89	321,127 47	396,837,682 22
c Special Revenue						
Revenu particulier						
War and Demobilization— ($320,349.38)						
Immigration and Colonization.....	.....	3,402 74				
Indian Affairs.....	.....	150,000 00				
Justice (Military Service).....	.....	33,478 80				
National Defence.....	.....	126,169 83				
Soldiers' Civil Re-Establishment.....	.....	7,190 52				
Munitions Resources Commission.....	.....	107 49				
Miscellaneous— ($9,745,157.56)						
Royal Canadian Mounted Police.....	.....	284,333 60				
Pelagic Sealing Funds..	.....	521,041 77				
Atlantic and Lake Superior Rlw'y Co.....	.....	1,521 82				
Finance Dept.—						
Discount.....	.....	632,500 00				
Difference between par and rates of redemption of bonds	.....	8,305,760 37				
Total ordinary revenue— Total du revenu ordinaire.....	.....	.....	393,006,670 86	3,509,883 89	321,127 47	396,837,682 22
Total Special Revenue— Total du revenu particulier.....	.....	10,065,506 94	.....	.....	.....	10,065,506 94
Grand total—Total global..	.....	.....	.....	.....	.....	406,903,189 16

a This amount includes $35,659.43 Pelagic Sealing Revenue not shown in totals on pages O-3 and 112.
b Gross Revenue as shown in Part W, pages 3 and 95, $1,100,272.10.
c For details see Public Accounts, page 40.

Examined and certified—Examiné et certifié—

J. S. Stevenson, Chief Examiner, "B" Branch.
Chef comptable, Division "B".

The above statement has been prepared under my direction and is correct.
L'état ci-dessus a été préparé sous ma direction et il est exact.

GEO. GONTHIER,
Auditor General.
Auditeur général.

Summary of Ordinary Revenue by Services showing comparison with previous years

Service	1923–24
	$ cts.
Canada Gazette	72,167 44
Canals	897,412 22
Casual Revenue	*3,509,883 89
Chinese Immigration	325,762 00
Civil Service Examination Fees	2,727 00
Culling Timber	*
Customs	121,500,798 49
Dominion Lands	2,281,703 90
Dominion Steamers	4,840 85
Electric Light Inspection	148,589 75
Exchequer Court Reports	.....
Excise	38,181,747 33
Fines and Forfeitures	321,127 47
Fisheries	163,492 06
Fisheries—Modus Vivendi	.....
Gas Inspection	71,637 30
Inspection of Staples	2,319,971 05
Insurance Inspection	109,676 98
Interest on Investments	11,916,479 11
Law Stamps	*
Lighthouse and Coast Service	*
Mariners' Fund	172,319 15
Methylated Spirits	.....
Military College	66,105 09
Militia Pensions	124,654 11
Militia	*
Minor Public Works (Ferries)	709 00
Ordnance Lands	57,502 24
Patents and Copyrights	459,780 27
Penitentiaries	132,907 15
Post Office	28,865,374 25
Premium Discount and Exchange	2,159,517 49
Public Works	391,494 09
Railway—Intercolonial	.....
Railway—Prince Edward Island	.....
Railway—Windsor Branch	.....
Railway—Transcontinental	.....
Royal Can. Mounted Police—Pensions	5,694 77
Steamboat Inspection	127,896 95
Superannuation	8,722 24
War Tax—Finance	61,359,885 53
War Tax—Excise Taxes	120,676,375 89
Weights and Measures	290,175 30
Wharves and Piers	110,551 86
Grand total—Total global	396,837,682 22

*Now included in Casual Revenue.—Maintenant inclus dans revenu casuel.

Sommaire des revenus ordinaires répartis par service, et comparaison avec les années antérieures

1922–23	1921–22	1920–21	1919–20	1913–14
$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
82,847 21	77,830 29	61,467 82	50,325 26	24,152 93
742,404 13	804,515 58	365,941 36	441,926 36	380,188 06
3,389,013 63	4,217,277 04	4,005,183 11	3,731,724 99	1,505,132 51
201,458 00	394,932 00	240,107 00	132,132 81	1,334,791 98
3,514 00	2,641 50	4,877 00	6,394 00	9,104 00
*	*	*2,070 15	1,272 82	1,799 40
118,056,469 40	105,686,645 10	163,266,803 95	168,796,822 94	104,691,238 43
2,347,715 43	2,799,450 01	3,955,325 56	4,622,591 82	3,036,030 32
854 30	268 75	4,050 70	13,181 36	28,710 88
134,770 14	139,830 80	140,474 30	115,859 20	80,441 45
.....	.....	.....	.....	* 603 28
35,761,996 45	36,755,206 56	36,712,909 18	42,189,676 19	21,335,828 50
152,085 37	265,153 31	501,448 37	628,793 03	322,497 47
290,623 32	224,156 50	297,797 49	336,590 99	99,266 13
.....	.....	.....	.....	*11,728 50
69,577 50	81,720 00	70,986 60	61,694 55	62,881 90
2,364,037 48	1,937,323 03	1,483,277 57	1,092,605 59	510,184 01
112,832 94	95,734 67	89,505 20	62,384 21	41,252 52
16,465,302 91	21,961,512 64	24,815,246 28	17,086,980 64	1,964,541 33
13,893 25	5,198 87	9,422 55	7,490 15	9,238 75
*	*	* 612 00	621 00	751 00
161,009 93	131,727 15	87,600 62	78,227 04	70,540 52
.....	.....	405,457 51	508,406 38	116,208 38
61,999 28	67,315 13	70,107 39	53,598 64	36,816 76
121,243 53	132,188 09	139,385 32	47,979 08	30,713 66
*	*	*	.....	*36,640 77
2,343 00	2,485 50	1,617 17	1,248 50	.....
5,921 65	8,437 90	8,877 88	9,834 64	5,797 98
484,478 91	454,886 24	407,887 43	354,496 97	252,724 39
134,515 07	143,070 05	162,709 90	130,842 61	54,313 98
29,016,771 02	26,402,299 15	26,706,198 46	24,471,708 89	12,954,529 92
1,899,233 50	781,224 03	1,116,580 87	1,974,071 70	187,744 54
390,755 87	408,095 60	395,388 58	406,629 95	422,547 36
.....	.....	.....	.....	12,878,549 00
.....	.....	.....	.....	409,616 74
.....	.....	.....	.....	61,517 52
.....	.....	.....	.....	44,634 11
5,926 13	6,174 65	6,469 05	5,586 26	4,827 28
126,004 44	117,548 53	72,703 68	4,593 64	5,421 15
4,571 78	18,511 62	22,085 57	21,986 01	39,817 04
75,152,156 82	103,827 671 91	89,582,228 32	66,492,094 88	.....
106,482,718 08	73,656,488 83	78,803,099 18	15,587,706 70	.....
278,085 60	269,805 65	264,586 65	147,044 95	111,070 11
93,354 88	79,475 36	106,046 83	71,209 95	.....
394,610,484 95	381,956,802 04	434,386,536 60	349,746,334 70	163,174,394 56

Prepared by—Préparé par—
J. S. STEVENSON, Chief Examiner "B" Branch.
Chef comptable, Division "B".

GEO. GONTHIER,
Auditor General.
Auditeur général.

AUDITOR GENERAL'S REPORT

1923-24

PART "c"

MISCELLANEOUS STATEMENTS

ARREARS DUE,

ADVERTISING, PRINTING, AND LITHOGRAPHING,

LEGAL SERVICES (Expenses and Taxed Costs.)

RAPPORT DE L'AUDITEUR GÉNÉRAL

1923-24

PARTIE "c"

ÉTATS DIVERS

ARRÉRAGES DUS

PUBLICITÉ, IMPRESSIONS ET LITHOGRAPHIE,

SERVICES PROFESSIONNELS D'HOMMES DE LOI

(Honoraires et frais taxés)

Arrears Due—Arrérages dus

General	1923–24	1922–23	1921–22
	$ cts.	$ cts.	$ cts.
Agriculture	7,055 34	7,148 54	9,215 07
Customs	74,894 29	47,611 62	47,611 62
External Affairs	65 00	68 00	71 00
Finance—			
Canadian Government Merchant Marine	15,447,678 04	2,286,213 35	6,566,338 78
Canadian Northern Railway	78,824,703 65	60,351,847 76	42,261,628 09
Canadian National Railway	1,310,415 38	8,499 13	
Grand Trunk Pacific Railway	21,668,272 93	18,833,465 03	15,210,064 02
Grand Trunk Pacific Railway, 3% Mortgage Bonds, held by Department	2,699,978 00	.....	
Grand Trunk Railways, Committee Locomotive Ac't	798,580 95	.....	
Montreal Turnpike Trust	90,206 85	90,542 89	90,878 93
Quebec Harbour Commissioners	7,760,179 12	2,004,539 03	6,888,234 76
Three Rivers Harbour	289,200 71	281,526 17	266,625 58
Seed Grain, Saskatchewan Government	191,118 53	291,375 06	289,962 31
Grand Trunk Pacific Railway: Receiver Account	8,650,121 23	5,904,354 40	3,514,928 64
Grand Trunk Railway	16,965,585 50	11,549,235 65	5,591,118 93
Government of Greece	.....	.....	387,637 89
Government of Roumania	.....	.....	3,229,497 58
Seed Grain, Alberta	.....	.....	3,605 89
	154,696,040 89	*101,601,598 47*	*84,300,521 40*
Health	.....	123 60	221 00
Indian Affairs	4,180 89	4,430 89	4,180 89
Inland Revenue—			
Bill Stamps	1,577 81	1,577 81	1,577 81
Civil Government Contingencies	16 66	16 66	16 66
Excise	19,483 68	19,483 68	19,483 68
	21,078 15	*21,078 15*	*21,078 15*
Immigration and Colonization	250 00	5,106 10	
Interior—			
Dominion Parks Branch—			
Jasper Park	65 00	15 00	8 00
Rocky Mountains Park	9,064 22	8,008 66	7,818 26
Waterton Lakes Park	233 89	268 73	132 38
Yoho Park	.....	71 22	34 00
Glacier Park	.....	0 50	
Mining Lands and Yukon Branch—			
Coal Mining Leases	176,492 09	190,564 94	251,863 24
Coal Royalty Dues	37,103 43	32,009 69	64,377 25
Quarrying Leases	854 04	1,286 29	1,242 99
Dredging Leases	100 00	470 00	290 00
Petroleum and Natural Gas	757,654 53	831,719 09	858,606 29
Tar Sands	862 15	.....	40 44
Potash Leases	.....	.....	1,441 70
Alkali Leases	505 63	21 15	
Ordnance and Admiralty Lands	31,230 42	20,526 73	11,879 75
Forestry Branch	.....	2,810 95	14,912 78
Timber and Grazing Branch—			
Grazing Rentals	108,193 60	75,158 48	66,476 12
Timber Dues	145,745 90	72,972 81	80,507 33
Topographical Surveys	376 09	54 35	2,362 18
	1,268,480 99	*1,235,958 59*	*1,361,992 71*
Justice—			
Supreme Court	30 15	30 15	30 15
Penitentiaries	8 00	.....	
	38 15	*30 15*	*30 15*
Labour	125 25	384 25	
Marine and Fisheries	45 20	1,064 45	45 20
Mines	595 88	1,000 59	958 59
National Defence—			
Militia Services—			
Aid to Civil Power	638,908 45	412,149 46	348,854 19
Rents	1,802 00	1,802 00	1,802 00
Imperial Government Royal Air Force	396,613 01	.....	
Imperial Government General Account	2,566 01	8,813 80	
Imperial Government advances to Imperial Officers	.....	9,421 72	
Dept. of Indian Affairs	24,630 00	.....	
Dept. of Interior	1,370 10	.....	
Imperial War Graves Commission	269 17	205 00	
Carried Forward	157,139,008 77	103,357,995 38	86,096,581 97

Arrears Due, Cont.—**Arrérages dus**–Suite

GENERAL—Concluded	1923–24	1922–23	1921–22
	$ cts.	$ cts.	$ cts.
Brought Forward	157,139,008 77	103,357,995 38	86,096,581 97
National Defence—*Con.*			
Militia Service—*Con.*			
Australian Government		207 63	
Sundry	506 20	433 93	
Naval Service	1,157 09	676 77	557 47
Air Board	5,861 39	31,003 61	4,827 48
	1,073,683 42	*464,713 92*	*356,041 14*
Post Office—			
Old Revenue Account	22,801 23	22,801 23	22,801 23
New Revenue Account	4,360 38	4,360 38	4,360 38
	27,161 61	*27,161 61*	*27,161 61*
Printing and Stationery—			
Publications	3,917 09	4,225 09	4,839 94
Voters' Lists	597 18	597 18	597 18
Canada Gazette	1,141 10	774 75	725 45
	5,655 37	*5,597 02*	*6,162 57*
Public Works—			
Ferries	1,848 62	1,848 62	1,873 62
Hydraulic and other rents	282 00	280 00	280 00
Minor Public Works	10,600 62	10,600 62	10,600 62
Public Building Sites	10,851 16	4,377 90	
Rents, Ottawa	2,561 25	1,858 75	1,082 00
Rents, other places	781 63	122 39	72,169 39
Hamilton and Port Dover Road	15,573 50	15,573 50	15,573 50
Bonner Property, Quebec	9,474 83	9,474 83	9,474 83
Land sales and interest	100 00	213 00	200 00
Slides and Booms—			
Ottawa District, Old Account	56,805 65	56,805 65	56,805 65
Ottawa District, New Account	8,145 35	8,145 35	8,145 35
St. Maurice District	29,804 08	29,804 08	29,804 08
Saguenay District	20 00	20 00	20 00
Trent and Newcastle District	3,556 89	3,556 89	3,556 89
	150,405 58	*142,681 58*	*209,585 93*
Railways and Canals—			
Canals—			
Beauharnois		1,775 84	1,810 84
Cornwall	135 00		135 00
Lachine	1,203 51	6,147 91	495 00
Rideau	9,500 00	9,000 00	9,312 75
Trent		24,555 36	117,201 48
Welland	35,857 28	36,892 28	46,322 60
Welland, ship		66 30	
Williamsburg	3,290 00	3,290 00	3,220 00
Damages—Cornwall Canal	2,488 39	2,488 39	2,488 39
Miscellaneous—Lachine Canal	695 00	695 00	695 00
Miscellaneous—St. Peters Canal	1,994 86	1,994 86	1,994 86
	55,164 04	*86,905 94*	*183,675 92*
Royal Canadian Mounted Police		483 90	483 90
Secretary of State	19,065 63	15,967 63	680 98
Soldiers Civil Re-Establishment	914 45	714 45	
Soldier Settlement Board	1,678 12		
Trade and Commerce—			
Canadian Exhibition in France	78,111 03		
Cullers' Fees	37,432 79	37,432 79	37,432 79
Gas Inspection	212 88	212 88	212 88
Weights and Measures	289 68	289 68	289 68
	116,046 38	*37,935 35*	*37,935 35*
Total	157,522,624 63	103,707,764 80	86,567,653 18

NOTE.—The amounts of arrears due as shown above were supplied by the Departments.

REMARQUE—Les montants des arrérages à percevoir tels que donnés ci-haut ont été fournis par les ministères.

Arrears Due–Con.—**Arrérages dus**–Fin

Special	1923–24	1922–23	1921–22
	$ cts.	$ cts.	$ cts.
INDIAN LANDS: PRINCIPAL DUE TERRES DES INDIENS: CAPITAL DÛ			
Ontario—			
Cape Croker	264 37	238 37	238 37
Deseronto	1,308 69	1,333 69	1,460 48
Fort Frances	34,006 33	37,780 69	39,033 36
Gore Bay	6,875 95	9,193 30	9,323 27
Manitowaning	3,302 26	3,400 54	3,576 33
Sault Ste. Marie	149 50	190 18	1,336 68
Sturgeon Falls	22,623 10	30,528 34	27,016 28
Thessalon	3,702 56	3,702 56	3,735 81
	72,232 76	*86,367 67*	*85,720 58*
Quebec—			
Maniwaki	1,732 86	1,752 86	2,028 86
New Brunswick—			
Perth	.....	.....	2,941 13
Richibucto	880 85	766 70	
Alberta—			
Red Deer—	2,520 00	2,520 35	2,882 32
Ottawa—			
Headquarters	1,817,358 86	1,901,098 29	1,983,356 21
Total	1,894,725 33	1,992,505 87	2,076,929 10
DOMINION LANDS: PRINCIPAL AND INTEREST TERRES DE L'ETAT: CAPITAL ET INTERÊT			
Saskatchewan—			
Pre-emptions	5,579,375 46	6,289,006 90	6,275,375 92
Purchased Homesteads	288,338 38	358,567 17	364,704 08
Pre-emption Sales (Old)	3,965 29	3,165 93	3,237 51
Time Sales	70,309 79	45,423 28	44,983 62
	5,941,988 92	*6,696,163 28*	*6,688,301 13*
Alberta—			
Pre-emptions	2,999,861 60	3,336,806 56	3,236,518 25
Purchased Homesteads	112,168 96	120,517 78	119,075 01
Pre-emption Sales (Old)	438 48	429 52	427 75
Time Sales	57,708 55	32,644 12	34,808 33
	3,170,177 59	*3,490,397 98*	*3,390,829 34*
Manitoba—			
Pre-emption sales (Old)	1,177 29	1,119 15	1,315 09
Parish Sales	.....	12,622 82	13,895 78
Time Sales	18,515 29	13,404 39	13,809 47
	19,692 58	*27,146 36*	*29,020 34*
British Columbia—			
Time Sales and Purchased Homesteads	50,497 65	50,594 95	47,608 14
Total	9,182,356 74	10,264,302 57	10,155,758 95

RECAPITULATION

	1923–24	1922–23	1921–22
General	157,522,624 63	103,707,764 80	86,567,653 18
Special—			
Indian Lands: Principal Due	1,894,725 33	1,992,505 87	2,076,929 10
Dominion Lands: Principal and Interest	9,182,356 74	10,264,302 57	10,155,758 95
Grand Total—Total global	168,599,706 70	115,964,573 24	98,800,341 23

Arrears Due—Arrérages dus

AUDITOR GENERAL'S OFFICE, November 11, 1924.

SIR,—I beg to acknowledge the receipt of the statement of arrears due to your Department on March 31st, 1924.

It is observed that none of the arrears of the previous year 1922-23, under the Naturalization Acts, amounting to $15,152.45 has been paid. This amount was increased to $18,007.45 during 1923-24.

I should like to know at an early date if any action has been taken by your Department to collect these arrears.

I am, Sir, Your obedient servant,

GEO. GONTHIER,
Auditor General.

The Under Secretary of State.

DEPARTMENT OF THE SECRETARY OF STATE, November 18, 1924.

SIR,—I have the honour to acknowledge the receipt of your letter of the 11th instant with reference to the arrears due to this Department by officers of certain courts in connection with fees received by them upon applications for naturalization.

In order to properly answer your inquiry, I shall quote a portion of Section 24 of the Regulations, under The Naturalization Acts, dealing with the question of fees. It is as follows:

> "Provided, however, that if in any one calendar year the fees as aforesaid received by a Clerk of a Court exceed Two thousand dollars ($2,000) allowance for clerical assistance may be made with the approval of the Governor General in Council out of such excess. Subject to the above allowances all fees in excess shall be transmitted to the Department of the Secretary of State of Canada and shall form part of the Consolidated Revenue of Canada, and provided further that fees above appropriated to the Department shall be paid to the Department of the Secretary of State of Canada and shall form part of the Consolidated Revenue of Canada."

The amount of arrears reported is the gross amount due to the Department under this head and with a view to a decision as to the amount of allowances to be made to the officers concerned for clerical assistance at Montreal and Toronto an official of the Department visited their offices. In the cases of the western courts the question is more complicated, due to the practice of the government of the province, which in some cases is to appropriate all fees of office, and in others to provide compensation for the clerk of the court, partly by salary and partly by fees of office, and appropriating the balance of fees in excess of a certain amount. It has not been convenient for the Department to send an official to go into the question with the governments and officers concerned. This will be done just as soon as possible, and the whole question of arrears under naturalization shall thereafter be dealt with in a report to Council in accordance with the Section quoted.

I am, Sir, Your obedient servant,

THOMAS MULVEY,
Under-Sec. of State.

The Auditor General.

BUREAU DE L'AUDITEUR GÉNÉRAL, 11 novembre 1924.

MONSIEUR,—J'ai l'honneur d'accuser réception de votre état des arrérages dus à votre ministère, le 31 mars 1924.

Il est à remarquer que rien n'a été soldé des arrérages de l'année précédente 1922-23, dus en vertu des lois de naturalisation, et se montant à $15,152.45. Cette somme s'est accrue à $18,007.45 durant l'année 1923-24.

J'aimerais à savoir sous peu quelles démarches ont été faites par votre ministère pour percevoir ces arrérages.

Je demeure, monsieur, votre obéissant serviteur,

GEO. GONTHIER,
Auditeur général.

Le sous-secrétaire d'Etat.

SECRÉTARIAT D'ETAT, 18 novembre 1924.

MONSIEUR,—J'ai l'honneur d'accuser réception de votre lettre du 11 novembre courant relativement aux arrérages dus à ce ministère par les fonctionnaires de certaines Cours, pour honoraires reçus par eux lors des demandes de naturalisation.

Afin de répondre explicitement à votre demande, je citerai une partie de l'article 24 des règlements déterminés par les lois de naturalisation, lesquels touchent à la question des honoraires; et qui se lit comme suit:

> «Il est entendu, cependant que, si dans une année civile les honoraires ci-haut reçus par un greffier d'une Cour se montent à plus de deux mille dollars ($2,000.00), l'excédent pourra avec l'assentiment du Gouverneur général en Conseil être distribué comme rétribution pour les services des commis aux écritures. Tous les honoraires excédant les sommes distribuées comme ci-dessus seront transmis au Secrétaire d'Etat et formeront partie du Revenu consolidé du Canada; et il est de plus entendu que les honoraires réservés comme ci-haut seront payés au Secrétariat d'État du Canada et formeront partie du Revenu consolidé du Canada.»

Le montant des arrérages est le montant global dû au ministère sous ce titre, et dans le but d'en arriver à une décision quant au montant des rétributions à être faites pour les services de commis aux écritures à Montréal et à Toronto, un fonctionnaire de ce ministère a visité leurs bureaux.

Dans le cas des Cours de l'Ouest, la question est plus compliquée par suite du fait que le gouvernement provincial dans quelques cas se réserve tous les honoraires d'office, et dans d'autres cas rétribue les services du greffier de la Cour, partie par traitement et partie par honoraires d'office; et considère comme revenu la balance des honoraires excédant un certain montant. Le ministère n'a pas jugé à propos d'envoyer un fonctionnaire pour discuter la question avec les gouvernements et les officiers en cause.

Cette démarche sera faite aussitôt que possible, et toute la question des arrérages dus en vertu de la naturalisation sera ensuite traitée dans un rapport au Conseil, d'après l'article cité.

Je demeure, monsieur, votre obéissant serviteur,

THOMAS MULVEY,
Sous-secrétaire d'Etat.

L'Auditeur général.

Advertising, Printing and Lithographing
—
Publicité, impressions et lithographie

—	Advertising — Publicité	Printing and Lithographing — Impressions et lithographie
Summary—Sommaire]	$ cts.	$ cts.
Agricultural Department	57,152 28	
Civil Service Commission	397 58	
Customs and Excise Department	2,435 82	
External Affairs Department	8,299 25	34 02
Finance Department	2,182 21	586,123 01
Governor General's Secretary's Office	104 00	
Immigration and Colonization Department	295,781 43	97,233 10
Indian Affairs Department	1,262 86	99 68
Interior Department	3,350 70	36 08
Justice Department	1 20	39 00
Labour Department	21,057 79	
Legislation	196 58	9,632 75
Marine and Fisheries Department	14,514 19	
Mines Department	608 46	
National Defence Department	2,279 11	4 18
Post Office Department	8,606 36	218,952 21
Public Printing and Stationery Department	84 24	
Public Works Department	20,842 29	
Railways and Canals Department	3,642 59	106 50
Royal Canadian Mounted Police	205 60	
Secretary of State Department	313 10	371 01
Soldiers' Civil Re-Establishment	2,278 16	28 25
Soldiers' Settlement Board	3,673 07	81 28
Trade and Commerce Department	3,492 94	
Total	452,761 81	912,741 07

Abbotsford Post	20 16	
Alexandria News	6 75	
Alliance Times	10 08	
Alliston Herald	5 80	
Almonte Gazette	6 60	
Amherst News	28 56	
Amherst News and Sentinel	8 80	
Amherstburg Echo	33 24	
Aneroid Magnet	24 36	
Antigonish Casket	52 05	
Arichat Record	28 20	
Arnprior Chronicle	.....	7 75
Arthabaska Imprimerie	69 92	
Arthabaska Union	8 10	
Arthur Enterprise News	.....	5 00
Ashcroft Journal	49 80	
Asquith Record	8 68	
Assiniboia Times	27 44	
Baddeck, Gilman, F. W	.....	146 00
Baddeck News	20 60	
Banff Crag and Canyon	.....	9 50
Barrie Examiner	0 35	
Barrie Northern Advance	.....	4 50
Bathurst Northern Light	66 57	
Battleford Press	61 22	
Beauceville Eclaireur	76 90	
Belleville Intelligencer	48 41	
Belleville Ontario	65 12	
Berwick Register	52 64	
Biggar Independent	9 44	
Blairmore Enterprise	35 84	
Blenheim News—Tribune	17 10	
Bow Island Review	17 36	
Bowmanville Candian Statesman	12 40	
Brampton Conservator	.....	0 75
Brandon Sun	62 50	
Brantford Expositor	216 47	
Brantford, Moore, D.W	.....	15 25
Bridgeburg Review	3 25	
Bridgetown Monitor	134 96	
Broadview Express	1 00	
Brock News	8 00	
Brockville Recorder—Times	58 10	
Brooks Bulletin	30 24	
Bruce Mines Spectator	13 20	
Buckingham Post	1 20	
Burlington Gazette	11 00	
Burns Lake Observer	8 68	
Cabri Clarion	28 76	
Calgary, Alta—		
Albertan	264 63	23 00
Farm and Ranch Review	129 75	
Herald	628 30	
Phoenix Press	15 00	4 50
Campbellford Herald	4 00	
Campbellton Graphic	29 76	
Canso Breeze	62 44	
Canwood Times	11 48	
Cardston News	9 24	
Caribou Advance	3 60	
Carman Leader	46 80	
Carp Review	.....	5 00
Castor Advance	8 64	
Cereal Recorder	10 08	
Charlottetown Guardian	104 45	
Charlottetown Patriot	401 03	
Chatham, N.B., Gazette	32 75	
Chatham, Ont.—		
News	310 76	
Planet	15 50	
Shea, C. E	.....	11 50
Chesterville Record	6 00	
Chicoutimi Progress	114 06	
Chilliwack Progress	16 08	
Chinook Advance	13 10	
Coaticook Observer	.....	352 16

Advertising, Printing and Lithographing—Continued

Publicité, impressions et lithographie—Suite

—	Advertising — Publicité	Printing and Lithographing — Impressions et lithographie	—	Advertising — Publicité	Printing and Lithhographing — Impressions et lithographie
	$ cts.	$ cts.		$ cts.	$ cts.
Cobourg, Ont.—			Gleichen Call	26 24	
Post	24 66		Golden Star	9 60	
Sentinel	1 00		Gore Bay Recorder	8 40	
World	29 05		Govan Prairie News	10 80	
Cochrane, Alta., Advocate	21 28		Grand Forks Gazette	6 40	
Cochrane, Ont., Northland Post	17 30		Grand Forks Sun	6 20	
Collingwood Bulletin	19 52		Grande Prairie Herald	80 27	
Collingwood News	40 80		Greenwood Ledge	9 80	
Comber Herald	19 60		Grimsby Independent	2 72	
Comox Argus	28 20		Guelph Mercury	181 08	
Cornwall Freeholder	9 00		Haileybury Haileyburian	10 40	
Cornwall, James & Sons	.....	2 00	Halifax, N.S.—		
Coronation Review	19 60		Allen, T. C. & Co	.....	388 50
Cranbrook Courier	85 24		Blackadar Bros	64 85	30 00
Cranbrook Herald	28 17		Canadian Railway and Marine World	21 85	
Creston Review	14 00		Chronicle	881 92	
Cumberland Islander	28 20		Chronicle and Echo	311 58	
Cupar Herald	9 80		City Print	.....	84 32
Dartmouth, N.S.—			Dartmouth Ferry	5 00	
Independent Print	.....	203 16	Echo	3 50	
Patriot	7 43		Herald and Mail	552 21	
Printing and Publishing Co.	15 39	310 72	McNab, Wm. & Son	.....	93 50
Dauphin Herald	54 84		Nova Print Ltd	.....	28 00
Dauphin Progress	3 36		Recorder	503 54	
Deloraine Times and Waskada News	1 30		Ross Print	.....	109 70
Digby Courier	95 52		Royal Print & Litho, Ltd.	.....	4 18
Drumheller Mail	8 96		Hamilton, Ont.—		
Drumheller Review	9 80		Ford and Wakeford	.....	14 50
Duncan Leader	5 00		Gardner Press	.....	8 00
Dunville Chronicle	11 20		Herald	399 60	
Dutton Advance	.....	4 00	Labour News	64 00	
Eastend Enterprise	13 16		Spectator	278 13	
Edmonton, Alta—			Wilkes Press	.....	3 75
Bulletin	1,175 18		Hanley Herald	10 92	
Farm Journal	9 75		Hanna Herald	11 20	
Journal	711 71		Hartland Observer	99 00	
Labor News	75 00		Hastings Star	11 00	
Union	92 16		Hawkesbury Moniteur	11 00	
Edmundston Madawaska	2 25		Herbert Herald	2 70	
Eganville Leader	7 74		Hughenden Advocate	25 00	
Elmvale Lance	25 20		Hughenden Record	25 00	
Elora Express	1 00	5 00	Hull Spectateur	102 28	
Emerson Journal	23 57		Huntingdon Gleaner	35 18	
Empress Express	11 20		Imperial Review	19 20	
Essex Free Press	31 60		Imra Times	7 50	
Estevan Mercury	7 56		Joliette Action Populaire	51 20	
Foam Lake Review	10 08		Joliette Etoile du Nord	100 05	
Fort Frances Times	38 36		Kamloops Press	2 40	
Fort Qu'Appelle Echo	10 00		Kamloops Telegram	34 16	
Fort William Times—Journal	126 55		Kamsack Times	3 20	
Fredericton Gleaner	88 64		Kaslo Kootenaian	21 60	
Fredericton Mail	131 74		Kelliher Star	17 08	
Galt Reporter	51 00		Kelowna Courier	4 80	
Gardenvale Canadian Mining Journal	379 21		Kenora Examiner	11 20	
Gardenvale Industrial and Educational Publishing Co.	325 00		Kentville Chronicle	47 00	
Gilbert Plains Maple Leaf	8 68		Kentville Publishing Co	.....	9 40
Glace Bay Gazette	59 34		Kincardine Reporter	12 40	
Gladstone Age	6 72		Kingston, Ont.—		
			Freeman Press	9 30	
			Penitentiary	.....	39 00
			Standard	162 60	1 94
			Whig	1,110 33	2 04

Advertising, Printing and Lithographing—Continued

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Publicité, impressions et lithographie—Suite

—	Advertising — Publicité	Printing and Lithographing — Impressions et lithographie
	$ cts.	$ cts.
Kingsville Reporter	21 20	
Kinistino Representative	10 20	
Kitchener Record	114 37	
Lachute Watchman	35 00	
Lacombe Globe	23 52	
Ladner Optimist	19 20	
Lamont Tribune	66 36	
Lashburn Comet	18 48	
Leamington Post	21 20	
Leduc Representative	9 80	
Lethbridge Herald	301 50	
Lévis Quotidien	440 52	
Lindsay Post	50 00	3 00
Listowel Banner	4 20	
Little Current Expositor	13 50	
Liverpool Advance	40 10	
Lloydminster Times	11 80	
London, Ont.—		
Advertiser	920 29	
Catholic Record	133 44	
Echo	3 48	
Farmer's Advocate	14 13	
Free Press	305 04	
Lawson & Jones	.....	14 26
McConnell & Ferguson, Ltd	5,017 70	
L'Orignal Advocate	9 00	
Lunenburg News	184 49	
Lunenburg Progress—Enterprise	88 00	
Macleod Times	34 20	
Magog Excelsior Printing Co.	.....	18 85
Manitou Canadian	2 40	
Maple Creek News	43 80	
Medicine Hat News	110 96	
Melfort Moon	182 80	
Merritt Herald	90 00	
Miami Herald	69 00	
Mddleton Outlook	29 20	
Midland Free Press	71 96	
Milton Reformer	8 25	
Minnedosa Tribune	9 36	
Mission City Fraser Valley	5 28	
Moncton Acadian	.....	30 00
Moncton Transcript	236 19	117 25
Montmagny Courrier	99 50	
Montmagny Sentinelle	10 40	
Montreal, Que.—		
Autorite	164 35	
Bulletin	220 64	
Canada	3,165 81	
Canadian Railroader	322 50	
Compagnie de Publication du Canada	9 00	
Dawson, C. F., Ltd	.....	49 50
Devoir	46 40	
Eagle	210 00	
Engineering Institute of Canada	37 50	
Family Herald and Weekly Star	503 34	
Financial Times	200 00	
Gazette	1,898 31	24 50
Herald	1,873 17	
Jewish Eagle	140 20	
Journal of Agriculture	8 00	
Listening Post Publishing Co	868 44	
McKim, A., Ltd	10,000 00	
Modern Printing Co	.....	70 75
Patrie	1,341 02	
Presse	2,714 05	
Revue Trimestrielle Canadienne	125 00	
Star	1,283 68	
Tribune	3 50	
Moose Jaw Times	226 96	2,004 85
Moose Jaw Western Press Ltd	.....	83 75
Morden Times	3 92	
Morse News	17 08	
Nanaimo Free Press	150 68	
Nanaimo Herald	129 88	
Napanee Beaver	.....	3 60
Napannee Express	.....	2 00
Neepawa Press	45 52	
Nelson Kootenay Times	8 40	
Nelson News	126 95	
Newcastle Leader	67 80	
New Denver Leaver	20 40	
New Glasgow Chronicle	59 40	32 50
New Glasgow News	31 25	
New Liskard Speaker	5 00	
New Toronto Record	6 72	
New Westminster Columbian	328 83	
Niagara Falls Review	63 60	
North Battleford News	13 24	
North Battleford Optimist	9 20	
North Bay Nugget	28 35	
North Bay Times	11 20	
North Sydney Herald	228 26	428 88
North Sydney, McInnis, M. A	.....	520 56
Ogema Times	19 88	
Okotoks Review	9 80	
Olds Gazette	19 25	
Orillia, Ont.—		
News—Letter	11 60	4 50
Packet	1 50	
Times	26 02	
Ormstown Bulletin	14 50	
Oshawa Reformer	56 00	
Ottawa, Ont.—		
British American Bank Note Co	.....	4,610 00
Canada Gazette	1,891 20	
Canada Lumberman	3 00	
Canadian Bank Note Co., Ltd	.....	799,816 31
Canadian Forestry Magazine	2 00	
Canadian Military Gazette	886 50	
Canadian Parliamentary Guide	150 00	
Citizen	1,381 70	
Congress Journal	270 00	
Courrier Fédéral	255 93	
Dadson-Merrill Press Ltd	.....	117 75

Advertising, Printing and Lithographing—Continued

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Publicité, impressions et lithographie—Suite

—	Advertising — Publicité	Printing and Lithographing — Impressions et lithographie
	$ cts.	$ cts.
Ottawa, Ont.—*Con.*		
Danebrog	183 30	
Droit	475 72	
Journal	735 28	
Mortimer Co., Ltd	.....	189 62
Railroaders Employees' Monthly	210 00	
Schofield, C. T.	.....	396 80
Thicke, Wm. H.	.....	32 50
Veteran	120 00	
Westender	9 70	
Owen Sound Advertiser	15 36	
Owen Sound Sun Times	50 00	
Oxford Journal	27 00	
Parrsboro' Record and Leader	48 20	
Parry Sound North Star	10 60	
Peace River Record	12 40	
Peace River Standard	44 58	
Pembroke Observer	24 24	
Penetanguishene Herald	44 24	
Penticton Herald	39 19	
Penticton Star	90 00	
Peterborough Examiner	118 58	67 75
Peterborough Farm and Dairy	14 65	
Picton Times	7 50	
Pictou Advocate	126 39	37 40
Pincher Creek Echo	33 60	
Ponoka Herald	20 84	
Portage La Prairie Graphic	84 63	
Portage La Prairie Standard	10 80	
Port Alberni News	77 16	
Port Arthur News-Chronicle	114 15	
Port Arthur Terminal Publishing Co	19 60	8 00
Port Colborne Citizen	11 60	
Port Dover Maple Leaf	5 40	
Port Hammond Gazette	5 20	
Port Hawkesbury Journal-Bulletin	51 00	
Port Hope Guide	43 97	
Port Hope, Wilson & Sons	.....	6 30
Port Perry Observer	.....	2 75
Port Perry Star	35 28	
Powassan News	.....	2 75
Prescott Journal	10 68	
Prince Albert, Sask.—		
Herald	399 87	
News	37 64	
Patriote	47 36	
Prince George Citizen	19 88	
Prince Rupert, B.C.—		
McRae Bros	.....	5 50
News	528 15	
Rose, Cowan & Latta, Ltd	.....	26 05
Provost News	19 88	
Qu'Appelle Progress	7 00	
Quebec. Que.—		
Action Catholique	280 00	
Bulletin de la Ferme	3 10	
Chronicle	146 55	
Evénement	1,070 86	
Soleil	1,839 85	
Telegraph	959 05	
Radville News	6 44	
Rainy River Record	22 40	
Red Deer Advocate	23 88	
Regina, Sask.—		
Courier	31 92	
Farmer	29 90	
G.W.V.A. Year Book	150 00	
Leader Post	684 85	14 50
World Speculator	3 00	
Renfrew Mercury	10 60	19 50
Revelstoke Review	19 52	
Richmond Times-Guardian	3 80	
Ridgedale News	10 64	
Ridgetown Press	18 28	
Riverhurst Courier	2 12	
Riviere-du-Loup St. Laurent	176 20	
Roberval Colon	26 78	
Rocanville Record	5 52	
Rocky Mountain House Gazette	10 08	
Roland News	31 20	
Russell, Man., Banner	8 40	
Russell, Ont., Leader	6 75	
St. Boniface, Manitoba	11 20	
St. Catharines Standard	101 19	
St. Hyacinthe, Que.—		
Clairon	28 00	
Courier	10 36	
Imprimerie Yamaska	9 00	
St. Jean Canada Français	29 25	
St. Jean News	1 40	
St. Jérôme, Avenir du Nord	90 34	
St. John, N.B.—		
Globe	572 83	
Journal	67 40	
New Freeman	11 60	
News Publishing Co	1 35	
Telegraph	407 62	
Telegraph-Journal	506 75	
Telegraph-Journal and Times-Star	350 00	
Times	197 40	
Times and Star	147 53	
St. Justin Echo	6 00	
St. Thomas Times-Journal	111 00	
Sackville Tribune	33 12	
Salmon Arm Observer	5 88	
Saltcoats Herald	10 92	
Sarnia Canadian Printing Co	.....	12 05
Sarnia Observer	98 72	
Saskatoon, Sask.—		
Phoenix	22 20	
Star and Phoenix	230 04	
Star	67 20	
Times	16 50	
Sault Ste. Marie Star	155 60	
Scott Kerrobert Citizen	3 00	
Scott Wilkie Press	1 00	
Shaunavon Standard	2 16	
Shawinigan Falls Echo	95 70	

Advertising, Printing and Lithographing—Continued

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Publicité, impressions et litographie—Suite

—	Advertising — Publicité	Printing and Lithographing — Impressions et lithographie
	$ cts.	$ cts.
Shellbrook Chronicle	11 48	
Shelburne Gazette	4 50	
Sherbrooke, Que.—		
Progress	21 20	
Record	525 15	
Star	2 74	
Tribune	516 86	
Shoal Lake Star	3 85	
Simcoe Reformer	6 80	
Smithville Review	.....	7 00
Sorel Courrier	92 52	59 25
Sorel Sorelois	15 00	
Springhill Record	35 52	
Stayner Sun	4 35	
Stellarton Maritime Mining Record	70 00	
Stewart News	21 00	
Stratford Beacon-Herald	247 45	
Strathmore Standard	8 96	
Strathroy, Evans Bros	.....	3 00
Sudbury Star	31 20	
Sumas & Matsqui News	4 80	
Sunmerside P.E.I.—		
Island Farmer	69 00	
Journal	222 05	
Pioneer	97 76	
Review	6 00	
Sussex Record	31 47	
Swan River Star and Times	15 00	
Swift Current Sun	8 65	
Sydney Post	21 76	
Sydney Record	300 04	
Sydney Mines, Davison, G.E.	.....	15 00
Thessalon Advocate	20 60	
Thetford Mines Canadian	22 70	
Thorold Post	5 00	6 25
Three Rivers Chronicle	296 21	
Three Rivers Nouvelliste	562 20	40 76
Timmins Porcupine Advance	45 36	
Tisdale Record	15 96	
Tofield Mercury	18 06	
Toronto, Ont.—		
Amputation Quarterly	15 00	
Atwell, Fleming Printing Co., Ltd	.....	755 30
Canadian Engineer	253 04	
Canadian Facts Publishing Co	604 50	
Canadian Farmer	17 92	
Canadian Federation of Labour	75 00	
Canadian Freemason	50 00	
Canadian League	80 00	
Canadian National Railways Magazine	435 00	
Canadian Pharmaceutical Journal	17 50	
Canadian Railway and Marine World	97 70	
Canadian Review Co., Ltd.	80 00	
Canadian Trade Unionist	47 52	
Canadian Veterinary Record	41 00	
Christian Guardian	105 00	
Consolidated Press	16 00	
Contract Record	495 80	
Dominion Press Clipping Agency	165 00	
Financial Post	180 00	
Fisher, J., Co., Ltd	51,867 30	
Freemason	152 00	
Globe	3,751 27	
Harvey, A	.....	20 25
Heaton's Agency	250 00	
Hebrew Journal	458 30	
Imperial Review	10 00	
Industrial Canada	310 00	
Jack Canuck	277 20	
Khaki Call	487 00	
Labour Leader	291 74	
Mail and Empire	1,124 20	
Monetary Times	120 00	
National Review Co. of Canada, Ltd	1,200 00	
Postal Journal	40 00	
Presbyterian Witness	87 60	
Saturday Night	600 00	
Sentinel	75 84	
Smith, R. C. & Son	2,832 21	
Sport Goods Journal of Canada	45 00	
Star	3,046 71	
Telegram	192 31	
Veteran	1,268 40	
Wilson Publishing Co	300 00	
Winnipeg Newspaper Union	250 00	
Touchwood Times	.....	7 00
Tranquille Tranquillion	10 00	
Trenton Courier-Advocate	3 00	
Trochu Tribune	17 92	
Truro News	87 26	
Tugaske Globe	3 60	
Uxbridge Journal	18 48	
Valleyfield Progress	113 12	
Vancouver, B.C.—		
Biggs, Anderson and Odlum	12 00	
British Columbia Farmer	28 00	
Canada News	10 00	
Chinese Times	5 00	
Clarke & Stewart Co	.....	28 50
Continental News	12 60	
Empire Publishing Co	270 00	
Harbour and Shipping	15 00	
Hook	65 40	
Journal of Commerce	11 00	
Lumberman	24 80	
Mining and Enginering Record	25 00	
Progress Publishing Co	9 00	
Province	1,384 50	
Sun	923 05	
Times	26 00	
Veterans Weekly	145 68	
World	1,485 20	
Vanderhoof Chronicle	12 00	

Advertising, Printing and Lithographing—Concluded

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Publicité, impressions et lithographie—Fin

—	Advertising — Publicité	Printing and Lithographing — Impressions et lithographie
	$ cts.	$ cts.
Vankleek Hill Review	9 36	
Vernon News	37 04	9 75
Vernon Press	10 15	
Victoria, B.C.—		
Colonist	182 60	
New Republic Publishing Co., Ltd	.....	37 50
Times	575 80	
Vulcan Advocate	7 50	
Wainwright Star	13 25	6 75
Walkerton Telescope	9 00	
Walkerville News	8 40	
Waterhole Review	45 92	
Waterloo, Que., Journal	16 50	
Welland Tribune and Telegraph	20 16	
Westlock Witness	28 84	
Wetaskiwin Times	40 12	
Weyburn Herald	6 00	
Weyburn Review	6 00	
Wiarton Echo	1 80	14 75
Windsor, N.S., Hants Journal	57 10	
Windsor, Ont.—		
Border Cities Star	478 12	
Jacques, W. T. & Son	.....	681 12
Séguin Bros	.....	307 56
Winnipeg, Man.—		
Bowman, J. & Co	.....	9 90
Canada Finance	2 00	
Canada Posten	3 22	
Canada Weekly Printing Co., Ltd	6,756 88	
Canadian Power Farmer	45 00	
Columbia Press Ltd	2,160 00	
Douglas-McIntyre Printing Co	.....	249 89
Elmwood Advertiser	28 80	
Farmer's Advocate	287 27	
Free Press	2,012 62	
Grain Growers' Guide	666 56	
Imperial Veteran	154 00	
Israelite Press	104 90	751 40
Liberte	15 60	
McLean, J. & N.S	.....	651 65
Manitoba Gazette	1 00	
Manitoba Veteran	590 00	
National Press Ltd	7,307,36	1,888 32
North Ender	25 90	
Norwegian Canada Publishing Co., Ltd	6,688 16	
Nor'-West Farmer	647 35	
Printing and Engraving Co	.....	258 60
Star and Times	1 45	
Swedish Canada News	10 10	
Taylor, F. W., Co., Ltd	.....	325 75
Tribune	574 20	
Tuberculous Veterans' Annual	20 00	
Waghorns' Guide	15 75	
West Canada Publishing Co	.....	40 00
Wolfville Acadian	40 60	
Woodstock, N.B., Carleton-Sentinel	58 80	
Woodstock, Ont., Sentinel Review	128 48	
Woodstock, Ont., Sentinel Star	20 00	
Yarmouth Herald	107 10	
Yarmouth Telegram	60 20	
Yorkton Press	7 50	
Youngstown Plain Dealer	10 08	
British and Foreign—Grande Bretagne et pays étrangers		
Agriculture Department	960 18	
Civil Service Commission	34 90	
External Affairs Department	8,299 25	
Finance Department	453 43	
Immigration and Colonization Department	44,890 20	10,959 00
Public Works Department	950 02	
Trade and Commerce Department	1,508 50	
United States—Etats-Unis		
Civil Service Commission	11 50	
External Affairs Department	.....	34 02
Immigration and Colonization Department	218,831 43	84,871 90
Marine and Fisheries Department	70 74	
National Defence Department	30 00	
Public Works Department	22 12	
Total	452,761 81	912,741 07

Legal Expenses, Disbursements and Taxed Costs $ cts.
Services professionnels d'hommes de loi, honoraires et frais taxés

Summary by Departments—Sommaire par ministères

Agriculture	2,508 15
Customs and Excise	50,172 47
External Affairs	54 14
Finance, including Income Tax	7,023 07
Health	13,359 31
Immigration and Colonization	9,105 05
Indian Affairs	8,638 65
Interior	1,986 53
Justice	26,597 41
Labour	6,401 25
Legislation	27 25
Marine and Fisheries	1,959 34
Mines	195 49
National Defence	3,862 63
Post Office	5,344 42
Public Works	4,374 64
Railways and Canals	6,521 95
Royal Canadian Mounted Police	13,842 73
Secretary of State	288 18
Soldiers' Civil Re-Establishment	2,156 84
Soldier Settlement Board	18,872 36
Trade and Commerce	1,184 71
Total	184,476 57

Details—Détails

Abbott and McLaughlin, Edmonton	292 50
Ahearn, J. G., Montreal	237 40
Allan, W. A. V., Star City	20 00
Anderson, P. M., Regina	619 54
Andrews, Andrews, Burbidge & Bastedo, Winnipeg	76 89
Andrews, J. B., Emerson	240 90
Angers, C. J., La Malbaie	31 24
Archer & Vrooman, Arcola	103 95
Armour, MacKenzie & Boyd, Vancouver	70 05
Armstrong, G. T., Manitou	66 10
Arnoldi, Grierson, Parry & Campbell, Toronto	573 82
Arundel, H. A., Stonewall	330 52
Bain, Bicknell, Macdonell & Gordon, Toronto	2,107 30
Ball, A. S., Woodstock	2 35
Ballachey, Burnet & Spankie, High River	107 50
Banks & Stewart, Kamsack	40 00
Barry, John A., St. John	121 85
Bartram & Wadsworth, Toronto	97 60
Bass & Bullock-Webster, Vancouver	391 79
Bates, A. D., Lanigan	46 40
Beament & Beament, Ottawa	401 90
Beaubien, J. T., Winnipeg	24 08
Beaudoin, R., St. Joseph de Beauce	510 70
Beaudry, Goyette, Bertrand & Dufresne, Montreal	40 20
Beaudry & McPheeters, St. Paul de Métis	67 00
Beaulieu, L. E., Montreal	1,127 43
Beaulne, J., Coaticook	30 00
Beauregard, J. O., St. Hyacinthe	50 60
Bedard & Flynn, Quebec	2,039 28
Bedford, R., Gilbert Plains	622 25
Begg, W. A., Medicine Hat	162 05
Belleau, E., Quebec	158 95
Belzile, L. de G., Notary Public, Rimouski	46 70
Bennett, C. V., Stettler	59 45
Bercovitch & Calder, Montreal	122 50
Bergeron, A., Arthabaska, taxed costs	35 40
Bernier, de Billy & Dorion, Quebec	391 85
Berthiaume, A., Montreal	10 00

Legal Expenses, Disbursements and Taxed Costs—Continued **Services professionnels d'hommes de loi, honoraires et frais taxés**—Suite	$ cts.
Details—Continued—*Détails*–Suite	
Bérubé, L. J., notary public, Ste. Anne de la Pocatiere	163 70
Bessette, W., Montreal	1,813 15
Best & Best, Seaforth	22 00
Biron, F. X. A., Montreal	95 00
Black, G. W., Kamloops	323 25
Blue, Norman, Vegreville	265 75
Bowser, Reid, Wallbridge, Douglas & Gibson, Vancouver, taxed costs	84 23
Boyer, A. J., notary public, Montmartre	4 66
Braden, R. A., New Westminster	100 00
Brais, F. P., Montreal	466 50
Brandon & Davey, Victoria	13 10
Brodeur, R., Montreal	78 70
Brooks, A. L., Welland	40 00
Brosseau Bernard L., Berthier-en-Haut	82 55
Brossoit, N. E., Valleyfield	860 65
Brown, K. L., North Sydney	69 87
Brown, W. C., Tilsonburg	138 41
Brydone, W., Clinton	9 89
Buckles, Thomson & Co., Swift Current	68 10
Buckley & Glanville, St. Paul de Métis	52 61
Bugeaud, J. F., New Carlisle	93 08
Burbidge & Scott, Hamilton	27 86
Burgess & McKay, Camrose	70 20
Burnett, Arthur, Maple Creek	20 00
Burnet, F. L., High River	20 45
Burson & Johnston, St. Catharines	351 54
Butcher, F. J., Carman	88 62
Byers & Heffernan, Edmonton	3,288 30
Byrne & Ramsay, Bathurst	43 95
Calder, R. L., Montreal	1,065 00
Cameron, A. G., Vancouver	480 47
Cameron, Grant & Cameron, St. Thomas	3 39
Cameron, M. G., Goderich	60 62
Cameron, W. F., Davidson	35 10
Campbell & Campbell, Winnipeg	1,704 81
Campbell, D. H., notary public, Arichat	15 00
Campbell & Rogers, Dauphin	92 80
Cannon, Power, Lemieux & Cannon, Quebec	154 40
Caron, A., Rimouski	445 24
Carroll & Patterson, Sydney	808 00
Carss & Mugleston, Kamsack	76 06
Casey, C. E., Amherst	346 55
Casgrain & Caron, Rimouskie	371 50
Casgrain, Lizotte & Michaud, Rivière-du-Loup	495 60
Chalmers & Brayfield, Virden	154 63
Champagne, Nap., Ottawa	530 15
Chapman, W. H., Dorchester	95 60
Charlton, W. M., Brantford	25 00
Chayer, C. E., Chicoutimi	167 45
Chesley, S. A., Lunenburg	114 55
Chipman & Sanderson, Yarmouth	82 50
Chisholm, A. G., London	2,983 97
Cholette, E., notary public, Montreal	346 40
Christie, W. M., Windsor	284 06
Clark, H. W., Strathclair	46 00
Clark & Grosch, Chatham	15 00
Clarke, Wallace & Co., Edmonton	514 34
Clayton & Boyle, Penticton	55 76
Clearihue & Straith, Victoria	288 25
Cleaver & Cleaver, Burlington	109 00
Clegg, R. J., Rossland	20 00
Clement & Clement, Brandon	478 32
Clement, Hattin & Snider, Kitchener	365 00
Codebecq, L., Valleyfield	92 60
Colter & Colter, Cayuga	154 40

Legal Expenses, Disbursements and Taxed Costs—Continued **Services professionnels d'hommes de loi, honoraires et frais taxés**—Suite	$ cts.
Details–Continued—*Détails*–Suite	
Comeau, L. H., Nicolet	56 50
Congdon, Campbell & Meredith, Vancouver	4,899 04
Cook & Magee, Montreal	11 00
Cornwall & Archibald, Kamloops	186 23
Cory, T. L., Ottawa	2,800 00
Costello, F. J., Alexandria	34 08
Cotter, J. R., Barrie	5 00
Coulter, H. S., Leduc, taxed costs	121 45
Cowan & Cowan, Sarnia	20 00
Cowper, Kennedy, Welland	21 85
Craig, A. C., Ottawa	511 15
Crawford, J. R., Winnipeg, $677.39; taxed costs, $89.83	767 22
Creaghan, J. A., Newcastle, taxed costs	50 10
Creagh, A. R., Vancouver	995 10
Creelman & Macpherson, Montreal	30 70
Crosby & Colpitts, Red Deer	100 20
Cross, Jonah, Hugg & Forbes, Regina	66 85
Cross, W., Madoc	10 00
Cruise, Robinson & Doraty, Saskatoon	14 86
Cunningham & Smith, Kingston	7 50
Cyr, A. J., Edmundston	21 50
Dale, LeRoy, Georgetown	87 65
Daly, E. J., Ottawa	420 55
Daly, Harold M., Ottawa	215 50
Daly, Rutledge & Vair, Halifax	116 30
Dalzell, J. B., Galt	5 00
Davidson, A. A., Newcastle	244 50
Davidson, J. F., Winnipeg	20 00
Davidson, H. W., Newcastle	27 83
Davis & Davidson, Neepawa	48 35
Davis, E. P., Vancouver	2,809 62
Day, Ferguson & Walsh, Toronto	5,648 30
Decary, Alphonse, Montreal	1,532 06
Denton, Frank, Toronto	25 00
Depocas, G. E., Montreal	1,734 70
Deroches, H. M. P., Melville	45 55
de St. Victor, Guy, Quebec	10 00
Desilets and Asselin, Grand'Mère	93 70
Desilets, L., Three Rivers	185 95
Desilets and Fortier, Three Rivers	10 00
Desjardins, C. H., Montreal	5 00
Desaulles, Garneau, Desy & Lorrain, Montreal	203 00
Dever, J. B., St. John	557 41
Dewart, H. H., Toronto	1,931 60
Dick, W. T., Milton	17 50
Diefenbaker, T. S., Wakaw	232 75
Doiron, A., Vonda	70 00
Doiron, E., Moncton	1,088 52
Donovan & Nordquist, Winnipeg	222 22
Donovan & Truman, Winnipeg	440 57
Dorais, J. A., notary public, New Carlisle	132 50
Douglas, Douglas & Robinson, Toronto	25 00
Dowler & Dowler, Fort William	80 00
Downie, Donald, Vancouver	196 00
Drouin & Drouin, Quebec	693 91
Dubuc & Roy, Winnipeg	62 92
Duncan, D. A., Miami	10 00
Duncan, Lewis, Toronto	8,024 22
Dunlop, W. C., Windsor	27 40
Duranceau, J. A. A., Cochrane	108 00
Dyke, F. G., Toronto	9 95
Eakins, Geo. A., Minnedosa	41 36
Earle, R. R., Ashcroft	58 20
Easton, W. T., Leamington	61 68
Ebbett, E. W., Vermillion	20 00

Legal Expenses, Disbursements and Taxed Costs—Continued **Services professionnels d'hommes de loi, honoraires et frais taxés**—Suite	$	cts.
Details–Con.tnued—*Détails*–Suite		
Egan & Landriau, Windsor	705	43
Eggertson, A. G., Wynyard	81	25
Elliott & David, Montreal	353	28
Elliott, Hume, McKague & Anger, Toronto	673	77
Elliott & Moss, Glencoe	24	90
Ellis, J. N., Vancouver	1,091	35
Emery, Newell, Ford & Lindsay, Edmonton	312	00
Evans, F. G., Orillia	42	06
Ewen, Jean, Chilliwack	26	75
Fafard, R., Matane	284	75
Fahrni, S. H., Gladstone	56	76
Falardeau, A., Quebec	1,895	00
Ferland, C. E., Joliette	13	70
Field, F. M., Cobourg	2	85
Fieldhouse, H. V., Wainwright	133	95
Fillmore, C. L., Vancouver	283	70
Finkelstein & Co., Winnipeg	692	42
Fisher, A. L., Fernie	143	95
Fisher & Huxley, Winnipeg	9	90
Fitch, C. R., Fort Frances	80	00
Fitch, L., Montreal	110	00
Floyd, D. P., Guysborough	91	45
Foley, V. T., Chatham	40	97
Ford, Miller & Harvie, Calgary	941	16
Forrest, S. H., Souris	36	00
Forsyth, H. C. B., Calgary	28	00
Forsyth & Martin, Toronto	264	97
Fortier & Major, Hull	5	00
Fortin, G., St. John's	270	01
Fortin, Bertrand & Goudrault, Montreal	90	80
Fraser, G. L., Vancouver	17	00
Fulton, J. A., Guysborough	50	00
Furlong, Furlong & Co., Windsor	40	00
Gaboury, J. E., Hull	100	00
Garber, M., Montreal	172	65
Gardner, E., Humboldt	212	03
Garneau, L., Montreal	8	00
Gaudet & Haszard, Charlottetown	20	00
Gee & Hossie, Shaunovon	56	00
Gelinas, A., The Pas	40	00
Genest, J., Ottawa	140	50
Geoffrion, A., Montreal	300	00
Gilchrist & Sullivan, New Westminster	13	50
Gillis & MacKenzie, Blairmore	43	65
Giroux, Fraser & Moraw, Edmonton	64	00
Goldstein & Engel, Montreal	242	56
Goodwill, J. E. L., Peterborough	10	00
Goodwillie, F. B., Melfort	177	29
Gordon, A. J., Watrous	94	67
Gosnell & Shillington, Blenheim	31	00
Goulet, D., Ville-Marie	50	00
Grace, Wilfred, J., Ottawa	421	65
Graham, W. M., Yorkton	21	24
Grant & Donald, Saltcoats	78	13
Grant, E. J., Kipling	187	80
Grant, W., Midland	10	25
Gray, A. A., Vancouver	219	79
Grayson, Emerson & McTaggart, Moose Jaw	232	62
Gregory, W. H., Stratford	103	22
Grenier, J. A., Joliette	35	00
Griesbach, O'Connor & Co., Edmonton	20	00
Griffiths, Reid & Forestell, Niagara Falls	99	65
Grignon & Fortier, notaries, Ste. Scholastique	10	60
Gurd & Spreull, Cranbrook	694	32
Hall & O'Halloran, Victoria	227	61

Legal Expenses, Disbursements and Taxed Costs—Continued **Services professionnels d'hommes de loi, honoraires et frais taxés**—Suite	$ cts.
Details–Continued—*Détails*–Suite	
Hall, Thos. F., Cobourg	433 00
Hall & Hall, Vankleek Hill	50 60
Hamilton, H. S., Sault Ste. Marie	93 64
Handfield & Handfield, Montreal	318 50
Haney & McNally, Sarnia	3 70
Hanway, J. A., Amherst	10 00
Harcourt, F. W., Toronto	45 50
Harding & Hanley, Toronto	238 02
Harper & Sargent, Vancouver	52 84
Harrington, Forbes & Campbell, Sydney	91 77
Hawkins, C. R., Fredericton	65 95
Hawthorne, R. J., Assiniboia	10 00
Heap, Arsenych & Murchison, Winnipeg	40 95
Henderson, Alex., Vancouver, $85.10; taxed costs, $279.75	364 85
Henderson & McGuire, Toronto	762 03
Henneberry, E., St. John	115 00
Henry, Rogers, Harris & Stewart, Halifax	32 75
Herchmer, H. W., Cranbrook	27 50
Herrington, Warner & Grange, Napanee	20 00
Honeywell, Caldwell & Wilson, Ottawa	1,452 49
Howatt & Howatt, Edmonton	2,850 93
Howitt & Howitt, Guelph	3 80
Hunt, J. J., Hamilton	40 00
Hutcherson, E. B., Kerrobert	105 76
Huycke, W. F., Peterborough	7 68
Inches, Weyman & Hazen, St. John	1,501 16
Inman, G. S., Charlottetown	117 20
Ivey, Elliott & Gillanders, London	333 68
Jackson & Baugh-Allen, Victoria	3 95
Jacobs, Z. W., Cardston	10 00
Jeffers, J. D., Parrsboro	5 00
Johnston, T., Bracebridge	29 55
Jones & Jones, Woodstock	753 81
Jones & Leonard, Toronto	6,529 12
Kearns, J. M., Guelph	10 00
Kelley, W. C., West Summerland	179 85
Kelly, Porter & Kelly, Simcoe	59 58
Kennedy, J. D., New Westminster	70 50
Kenning & Cleary, Windsor	35 00
Kerr, C. W. & Co., Toronto	90 38
Kerr, McNevin & Kerr, Chatham	70 00
Kerr & Parker, Kamloops	523 56
Ker, T. R., Montreal	5 00
Kidd, A. J., Nokomis	56 50
Kilgour, R. O., Mount Forest	10 00
Killam & Beck, Vancouver	137 25
Kinsman, Geo. E., Elrose	29 65
Klein, Otto E., Walkerton	17 50
Knox, A., Wetaskiwin, taxed costs	67 00
Kyle, Ferguson & Hartie, Saskatoon, taxed costs	33 46
Kyte, G. W., St. Peter's	10 00
Labadie, Paul, notary public, Montreal	326 05
Lachapelle & Denis, Montreal	387 40
Lacroix, J. O., Montreal	1,056 60
Laferte, H., Quebec	574 40
Lafferty & Gillespie, Calgary	58 00
Laflamme, J. K. L., Montreal	94 30
Lajoie & Lajoie, Three Rivers	81 60
Laliberté, E., Montreal	22 50
Laliberté, Nap, Victoriaville	258 50
Lamont, S. B., Avonlea	225 06
Lanctot, P. E., Montreal	108 45
Landry & Landry, Edmunton	1,025 74
Landry & Pothier, Yarmouth	38 52
Lane, Wood & Co., Vancouver	10 00

Legal Expenses, Disbursements and Taxed Costs—Continued **Services professionnels d'hommes de loi, honoraires et frais taxés**—Suite	$ cts.
Details–Continued—*Détails*–Suite	
Langley, W. H., Victoria	7 00
Langlois, Langlois, Godbout & Tremblay, Montmagny	10 00
Langworthy, W. F., Port Arthur	20 00
Laporte, C. Z., Montreal	87 70
Latchford, A. M., Toronto, $457.31; taxed costs, $138.60	595 91
Laurier, Robert, Ottawa	68 85
Lawlor & Sissons, Grand Prairie	5 00
LeBlanc, A. T., Campbellton	130 00
LeBlanc, Plante & LeBlanc, Montreal	272 90
Leclerc, A., notary public, Quebec	91 15
Leduc, P., Ottawa	25 40
Lefebvre, Arthur, Grand Mere	77 50
Lefebvre, J. E., Farnham	50 00
Legault, L. L., Lachute	210 20
Legrand & Perrier, Montreal	643 40
Leighton, A., Nanaimo	52 80
Lemay, L., Quebec	657 30
Lemieux, M. A., Quebec	22 40
Lindsay & Hutcheon, Prince Albert	33 25
Livingston & Atkinson, Battleford	326 30
Livingston, C. W., Toronto	22 00
Livingstone, W. A., Annapolis Royal	17 30
Locke, Chas. G., Saskatoon	237 71
Lockhart, N. J., Estevan	300 00
Lordley, L. R., Saltcoats	21 10
Lowery, E. W., Winnipeg	491 49
Lussier & Fontaine, St. Hyacinthe	108 60
Lussier & March, Prince Albert	30 00
Lyons, C. S., Penticton	37 75
MacDonald, D. D., New Glasgow	42 70
Macdonald, G. S., Port Colborne	873 66
Macdonald, J. W., Pictou	505 53
MacDonald, M. A., Vancouver	1,664 70
Machin & Teasdale, Kenora	147 42
Mack, J. M., Liverpool	104 25
MacKay, A. T., New Glasgow	207 45
MacKintosh, Alan C., Vancouver	7 60
MacLean & MacLean, Winnipeg	771 25
MacMillan, N. A., North Sydney	558 59
MacPhee, H. F., Charlottetown	61 80
Maitland & Maitland, Vancouver	10 00
Malcomson, P. A., Kincardine	10 00
Marcotte, E., Montreal	20 00
Markham, D. W., Toronto	484 15
Markle, M. C., Shoal Lake	40 00
Martin & Sullivan, New Westminster	25 50
Martineau, J., Montreal	162 40
Martin & Martin, Charlottetown	40 00
Matheson, D. F., Lunenburg	105 00
Mathieson, Salter & Frith, Prince Albert	25 06
Mathieu, E. S., notary public, Terrebonne	3 00
Mathieu, V., notary public, Quebec	176 26
Matthew, E. G., Nelson	382 25
Mayrand & Gervais, Quebec	155 48
McArdle, J. W., Calgary	38 52
McArthur, G. J., Blind River	175 90
McCabe, Gervais & Wolfe, Sherbrooke	30 00
McCarron & McCarron, St. Catharines	52 90
McComber & McComber, Port Arthur	171 59
McDade & Barry, Chatham	80 00
McDiarmid & Shoebotham, Vancouver	905 00
McDonagh, M. P., London	92 78
McDonald, A. J., Campbell's Bay	720 00
McDonald & Flannery, North Bay	10 00
McDonald, J. O., North Sydney	16 05

Legal Expenses, Disbursements and Taxed Costs—Continued $ cts.
Services professionnels d'hommes de loi, honoraires et frais taxés—Suite

Details–Continued—*Détails*–Suite

McDonald & Reynolds, North Bay	28 99
McElderry, J. H., Guelph	120 39
McEvoy, Judd & Henderson, London	2 00
McEwan & Jones, Brantford	295 10
McFadzen, J. H., Sussex	30 00
McGaughey, G. S., North Bay	3 75
McGeer, McGeer & Wilson, Vancouver	96 99
McGlade, J. E., Brockville	102 20
McGuigan, M. R., Charlottetown	766 85
McIlraith, D., Ottawa	75 00
McIntyre, J. M., Sackville	14 04
McIntyre & MacKenzie, Sydney	663 15
McKay, A. T., New Glasgow	27 50
McKay & Mahon, Woodstock	25 00
McKee, H. E., Cobalt	25 87
McKim, Gerrand & Mackay, Melville	253 56
McKimm, C. H., Smith's Falls	20 45
McKinnon, R. L., Guelph	529 66
McLaren, E. L., Canora	82 31
McLatchy, H. O., Truro	265 46
McLean, J. M., Prince George	197 00
McLean, Patterson & Co., Calgary	324 78
McLellan & Hughes, Fredericton	346 67
McLennan, D., Port Hood	120 91
McLeod, C. E., Dawson	103 98
McLeod, Black & Co., Winnipeg	95 00
McLeod, Black & Co., Morden	14 87
McNair, J. B., Fredericton	441 82
McNeel, A. W., Regina	35 15
McNeill, R., Charlottetown	214 05
McNiven, Fraser & Fyffe, Regina	102 71
McPhail & Hamilton, Sault Ste. Marie	60 52
McPhee, Smith & Co., Yorkton	355 12
McPherson & Porter, Portage la Prairie	195 30
McQueen, J., Shediac	50 00
McRae, J. D., Portage la Prairie	122 88
McRae, W. F., Gore Bay	60 00
Menzies & Cluff, London	37 80
Mercier & Lafleur, Ottawa	466 61
Mercier & Sullivan, Montreal	4,017 71
Meredith, Holden, Hague, Shaughnessy & Heward, Montreal	400 00
Michaud, L. P., Quebec	68 48
Mickle, C. J., Chesley	2 27
Mills, N. M., St. Stephen	174 66
Mitchell, J. M., Courtenay	33 91
Mode, A. T., Edmonton	193 20
Moffatt, F. C., Nelson	99 84
Monette, C., Montreal	2,279 50
Moore, H. Stuart, London, England	1,017 13
Moore, J. Carlyle, Wiarton	26 10
Moore, S., Vancouver	8 00
Moore & Wearing, Peterborough	95 00
Moresby, O'Reilly & Lowe, Victoria, $15; taxed costs, $119.80	134 80
Morgan, Robert, Ashcroft	16 25
Morin, E., Quebec	59 00
Morin, G. A., notary public, Montreal	146 30
Morin, M., Quebec	267 70
Morkin, James I., Winnipeg	30 08
Morphy, H. N., Weyburn	17 25
Morphy, W. S., Brampton	12 00
Morrow, J., Boissevain	13 88
Mousseau, J. O., Montreal	20 00
Mulligan & Mulligan, Sudbury	45 75
Mundell, Proctor & Frith, Moosomin	109 46
Munn, Capt. H. T., representative of lawyer in Peterhead, Scotland	45 00

Legal Expenses, Disbursements and Taxed Costs—Continued **Services professionnels d'hommes de loi, honoraires et frais taxés**—Suite	$	cts.
Details–Continued—*Détails*–Suite		
Murphy & Donald, Toronto	172	79
Murphy, F. J., Moncton	14	50
Murphy, Gunn & Murphy, London	25	00
Murray, A. G., Fort Frances	102	40
Murray, McKinnon & Inglis, Halifax	258	49
Murray, Robertson, Thomas & Deacon, Winnipeg	130	30
Nadeau & Pratte, Quebec	227	44
Nay & Irvine, Wilkie	20	00
New England Company, taxed costs	62	45
Newman, A. C., Port Elgin	99	00
Nicol, Lazure & Couture, Sherbrooke	92	00
Nisbet & Graham, Cranbrook	72	50
Noiseaux, D. H., notary public, Farnham	47	50
Norris, T. G., Kelowna	582	16
North, R. H. B., Carman	35	00
Nutting & Gingras, Waterloo	95	85
O'Brien, M. J., Mundare	240	55
O'Connor, L. V., Lindsay	60	00
O'Connor & Scott, Kindersley	116	33
O'Dell & Russell, Wetaskiwin	47	54
O'Flynn, Diamond & O'Flynn, Belleville	86	65
Ogilvie, W. P., Prince George	27	00
O'Reilly & Kay, Hamilton	88	50
O'Shea & Irving, Nelson	8	50
O'Sullivan, D. W., Timmins	84	57
Paquette, A. E., Shawinigan Falls	287	80
Pardee, Burnham & Gurd, Sarnia	194	00
Paré & Dussault, Amos	230	49
Parent & de la Durantaye, Hull	120	30
Parent, M. J. O., notary public, St. Jean Deschaillons	21	85
Parlee, H. H., Edmonton	1,825	00
Parsons, W. G., Middleton	715	70
Patchell, R., Carleton Place	102	40
Paton & Robertson, Bridgewater	307	27
Pattullo & Tobin, Vancouver	4,952	96
Pelletier, A. S., Lachine	40	00
Perron, Tachereau, Vallee & Genest, Montreal	5	00
Perrault, Lavergne & Girouard, Arthabaska	30	00
Petrie, H. D., Hamilton	47	97
Pettigrew, A., Quebec	254	50
Phelps, W. L., White Horse	161	20
Plante, A., Valleyfield	94	60
Plante, L., Montreal, $2,905.50, taxed costs, $389.10	3,294	60
Pontbriand, P. N., Sorel	21	80
Pouliot, J. L., Montreal	170	11
Pratt & Lauman, Birtle	45	85
Pumaville, M. F., New Liskeard	49	15
Quain, Redmond, Ottawa	27	75
Radenhurst & Hammond, Barrie	155	39
Rainville, J. H., Montreal	359	40
Ralston & Hanway, Amherst	92	39
Ramsden, John E., Dauphin	77	45
Ramsay, H. C., Bathurst	30	00
Rand, Ivan C., Moncton	178	26
Rea, Wm., Edmonton	171	11
Reed, H. P., Russell	50	75
Regan, F., Toronto	35	00
Regnier, A., St. John's	53	26
Reid, Campbell, Selkirk	50	50
Reilly & Hains, Montreal	699	30
Richard, C. T., Bathurst	85	00
Rivet, L. A., Montreal	3,541	75
Robertson & McNab, Owen Sound	3	09
Robichaud, L. P. A., Richibucto	262	55
Robichaud & Méthot, Three Rivers	105	00

Legal Expenses, Disbursements and Taxed Costs—Continued $ cts.
Services professionnels d'hommes de loi, honoraires et frais taxés—Suite

Details–Continued—*Détails*–Suite

Rochette, E., Quebec	555	00
Rodd, Wigle, McHugh & Whiteside, Windsor	5	75
Roebuck, A. W., Toronto	90	00
Rogers, C. S. A., Dauphin	318	88
Roscoe, Barry W., Kentville	615	85
Rose, Hugh A., Welland	121	75
Ross & Bixel, Strathroy	20	00
Ross, Graham & Sifton, Moose Jaw	244	43
Routhier, A., Chicoutimi	91	53
Rowlings, G. A. R., Sydney	116	30
Roy, Laetare, Quebec	173	75
Russell & Fielding, Halifax	1,378	92
Russell, Charles & Co., London, England	6,489	71
Russell, Frank W., Vegreville	20	00
Russell, J. A., Vancouver	2,726	70
Russell, Hancox & Anderson, Vancouver	136	15
Russell & McClure, Red Deer	30	00
Ruston, W. J., Cupar	75	70
Rutledge, J. E., Halifax	684	53
Ruttan, G. F., Kingston	10	80
Ryan, E. F., Calgary, $302.06, taxed costs, $91.20	393	26
Sargent, R. A., Vancouver	26	00
Sasseville, E. L., Montreal	23	50
Saunders, A. C., Summerside	20	00
Savard & Savard, Quebec	51	71
Scott, H. J., Toronto	2,500	00
Shannon, J. H., Harriston	27	40
Shaunessy, E. A., Petrolia	14	25
Shea, Ambrose, Kingston	52	90
Shepherd, Dunlop & Rice, Lethbridge	311	94
Sherren, James, Moncton	330	00
Silver & Nichols, Halifax	7	00
Simpson, D. B., Bowmanville	100	58
Sinclair, R. V., Ottawa	163	87
Smith & Crawford, Gladstone	96	18
Smith, E. F., Quill Lake	120	15
Sommerville, N., Toronto	5	00
Squires & Sibbald, Saskatoon	65	68
Stackhouse, R. T., Montreal	158	50
Starr, Spence, Cooper & Fraser, Toronto	273	31
Stewart, A. E., Shellbrook	7	20
Stewart, Jas. D., Charlottetown	15	00
Stewart & Stewart, Lindsay	20	00
Stockwell, R. F., Cowansville	10	50
Strong, E. H., Summerside	96	14
Surveyor, Paul, Montreal	91	45
Sutherland, Geo. J. A., Vancouver	22	31
Swansburg, Angers M., Shelburne	43	00
Sylvestre, A., Roberval	120	30
Symington, H. J., Winnipeg	150	00
Talbot, L. A., Quebec	30	00
Talbot, L. U., Thetford Mines	60	00
Tanner, A. G., Montreal	312	75
Taylor & Colwill, Portage la Prairie	6	00
Taylor, E. L., Winnipeg	585	90
Tellier, L., Montreal	2,423	60
Théberge & Germain, Montreal	51	80
Thériault & Bienvenue, Quebec	58	00
Thibault, J. A., Notary Public, Roberval	34	25
Thompson, J. W., Maple Creek	3	66
Thomson, Levi, Wolseley	126	00
Thornloe, Walter E., Watrous	28	80
Thouin, J. A., La Paix	20	00
Thouin, J. A., Montreal	137	85
Towill & Towill, Moosomin	60	00

Legal Expenses, Disbursements and Taxed Costs—Concluded **Services professionnels d'hommes de loi, honoraires et frais taxés—Fin**	$	cts.
Details–Concluded—*Détails*–Fin		
Trites & Richard, Sackville	150	00
Trueman, W. H., Winnipeg	93	00
Turnbull & Turnbull, Regina	266	22
Turner, W. D., St. John	23	45
Van Allen, Simpson & Co., Edmonton	37	00
Van der Voort, O'Connell, Gallivan & Van der Voort, Toronto	103	68
Vézina & Ferron, St. Joseph de Beauce	26	80
Wade, H. B., Vancouver	10	00
Walker, D. S. North Battleford	66	85
Walsh, J. F., Montreal, taxed costs	225	95
Walsh, L. A., Calgary	29	70
Walsh, W. W., Halifax	100	15
Warren, J. R., Notary Public, Malbaie	26	00
Waters, A. V., Cochrane	4	50
Weir, R. S., Montreal	82	50
Wemyss & Wemyss, Neepawa	176	60
White & Martin, Victoria	283	82
Widdifield, C. L., Peterborough	5	00
Wilkie & Hamilton, Toronto	186	19
Williams & Gonzales, Prince Rupert	167	10
Wilson & Glen, Russell	140	14
Wilson, Graham & Stewart, Yorkton	50	00
Wilson, H. G. W., Indian Head	20	00
Wilson, Pike & Stewart, Chatham	6	93
Willson & Snider, Sarnia	115	00
Wright, John A., Calgary	160	19
Wright, S. R., Swan River	61	15
Wright, Telford & Bernie, Owen Sound	184	50
Young, A McB., Prince George	107	25
Yule, G. H., Saskatoon	155	06
Total	184,476	57

AUDITOR GENERAL'S REPORT

1923-24

PART "d"

TREASURY BOARD OVER-RULINGS

TREASURY BOARD CORRESPONDENCE

RAPPORT DE L'AUDITEUR GÉNÉRAL

1923-24

PARTIE "d"

DÉCISIONS DU CONSEIL DE LA TRÉSORERIE

CORRESPONDANCE DU CONSEIL DE LA TRÉSORERIE

Treasury Board Over-rulings of the Auditor General's decisions since last Session

NONE

Décisions de l'Auditeur général renversées par le Conseil de la Trésorerie depuis la derniere session

AUCUNE

TREASURY BOARD CORRESPONDENCE

(This includes not only direct correspondence with the Treasury Board but also correspondence with some Departments in regard to cases examined by this Office and reported to the Treasury Board.)

Public Service Retirement Act: Eligibility of Persons Retired for Amounts Recommended

AUDITOR GENERAL'S OFFICE, November 12, 1924.

DEAR SIR,—I am in receipt of your application for the payment of the gratuity payable to Capt. Chas. Lavallée, carpenter, Sorel, who was retired under the Public Service Retirement Act, by Order in Council of the 31st ultimo with effect from July 1st, 1922, with an annuity of $147.21 based on ten years' service.

According to the information received Capt. Lavallée was employed from May, 1912, to June 30th, 1921, when his employment ceased, being " suspended for lack of work." He was re-employed from November 16th, 1921, to January 14th, 1922, on an average of five hours per day when he was again suspended " due to reduction of work and number of men " and was not again re-employed. In your first report to Council in October last you recommended that he be retired with effect from January 14th, 1922, but it was pointed out by this office that as he was paid at an hourly rate of pay (since March, 1917) he was ineligible under the Act to be retired as from that date, the Act then not being applicable to employees paid at an hourly rate. In your second report to Council your Department recommended that the date of retirement be July 1st, 1922, the date when the amending Act was passed enabling employees paid at an hourly rate to be retired thereunder.

From the above statement of facts it would appear (1) that his services were definitely terminated on January 14th, 1922, and (2) that his employment was of a temporary nature only and therefore he was not an officer as defined in paragraph (*b*) of Section 2 of the Public Service Retirement Act and consequently was ineligible for retirement thereunder.

No evidence has been furnished of any instrument having been issued by you granting him leave without pay from January, 1922, to October, 1924, and if he were still an officer within the meaning of the Act until October, 1924, his retirement should be made effective when he left the service rather than from the termination of his employment, nearly three years ago or from the date of the amending Act of July 1st, 1922.

I am of the opinion that he is not eligible for retirement under that Act and for that reason am unable to certify payment of the allowances recommended.

Yours truly,

GEO. GONTHIER, *A.G.*

The Deputy Minister, Marine and Fisheries.

DEPARTMENT OF MARINE AND FISHERIES, November 24, 1924.

SIR,—I have received your letter of the 12th instant, as to the eligibility of Captain Charles Lavallée, carpenter, Government Shipyard, Sorel, P.Q., to receive the payments granted to him by Order in Council of the 31st October, 1924, whereby he was retired under the provisions of the Public Service Retirement Act.

The question of retiring Captain Lavallée was under considération for some time prior to the passing of the Order in Council, and the various points in connection therewith were fully taken up with the Department of Justice. I am, therefore, enclosing copies of the correspondence on this subject, which, I trust, will enable you to authorize the payments granted to him by the Order in Council covering his retirement.

I am, sir, your obedient servant,

A. JOHNSTON, *D.M.*

The Assistant Auditor General.

DEPARTMENT OF JUSTICE, March 31, 1924.

SIR,—Referring to previous correspondence with reference to the eligibility of Capt. Charles Lavallée, an employee of the Sorel shipyard, to be retired under the provisions of the Public Service Retirement Act, as amended, you desire to be advised whether Capt. Lavallée may now be retired in view of the amendment of subsec. 2 of sec. 2 of the Act enacted, with retroactive effect as from the 1st July, 1920, by sec. 2 of chap. 39 of the Statutes of 1922, to provide for the retirement of officers over as well as under 65 years of age.

I observe from the correspondence that Capt. Lavallée's employment was terminated on the 30th June, 1921, and as the legislation stood at that date he was not, as I have ruled, eligible to be retired under the Act. The retroactive operation of the said amendment does not affect his case, as membership of the service is an essential condition of eligibility to be retired under the Act.

I am, sir, your obedient servant,

E. L. NEWCOMBE, *D.M.*

The Secretary, Civil Service Commission.

MARINE AND FISHERIES, April 26, 1924.

SIR,—I beg to inform you that the Civil Service Commission has forwarded a copy of your ruling of the 31st March, 1924, on the proposed retirement of Captain Charles Lavallée, formerly employed by this Department, wherein you state Captain Lavallée's employment terminated on the 30th June, 1921, and as the legislation stood at that date he was not eligible to be retired under the Act, also that the retroactive operation of the amendment to the Act in 1922 did not affect his case as membership of the Service is an essential condition of eligibility for retirement thereunder.

The Department is desirous of this officer participating under the provisions of the Public Service Retirement Act, and I am forwarding to you herewith departmental file number 58,304, being all of the correspondence relative to this case. I would request you, therefore, to kindly examine this correspondence as it is possible there may be certain points which have not been presented to you and which may enable you to amend your decision.

I might point out that the Report as called for by subsection 1 of section 2 of the Public Service Retirement Act of 1920—Chap. 67 would not include the name of Captain Lavallée as he had not reached the age of sixty-five years. He was born on the 17th March, 1856, and was then in 1920 under sixty-five

years of age. His name was not included in the Report under subsection 2 of section 2 of the Act as he was, at the time, performing efficient service. Capt. Lavallée was suspended owing to lack of work on the 30th June, 1921, but this does not imply that his services terminated, he was actually on leave without pay, as the Superintendent of the Sorel Shipyard, where he was employed, did not recommend his retirement and apparently expected his return to duty when the work warranted it. Capt. Lavallée applied personally for retirement in September, 1921. His membership of the Service is, therefore, indefinite.

In my opinion the retirement of Capt. Lavallée is well within the spirit and intention of the Act and it does not appear just that he should be debarred from participation thereunder on a technicality. Had this officer been recommended for retirement prior to the 30th June, 1921, on account of unsatisfactory service his case apparently would have been approved. That his retirement was not proceeded with at an earlier date was due, as explained above, to the fact that he was performing satisfactory service and if he is not allowed to benefit under the Act it would appear to be a discrimination against efficient employees as against inefficient and unsatisfactory employees whose cases would be promptly reported.

I trust the additional correspondence on the attached file will be instrumental in obtaining a favourable ruling, of which the Department will be pleased to be informed as soon as possible.

I am, sir, your obedient servant,

A. JOHNSTON, *D.M.*

The Deputy Minister, Justice Dept.

DEPARTMENT OF JUSTICE, October 22, 1924.

SIR,—Referring to my conversation with you over the telephone this morning, I now return herewith, as requested, your departmental file No. 58304 relating to the case of Captain Charles Lavallée. Papers on file contain a statement of his service which would seem to show it was terminated on the 30th June, 1921. Mr. Johnston states in his letter of the 26th April last that although Captain Lavallée was suspended owing to lack of work on the 30th June, 1921, this does not imply that his services were terminated and that he was actually on leave without pay.

The points upon which I want to be advised are:—

1. When did his leave of absence without pay end?

2. Was he also on leave of absence without pay during the breaks in his service previous to the 30th June, 1921, or are his broken period of service referable to a series of new engagements?

Please let me have this information as soon as possible, in order that his case may be finally dealt with.

I am, Sir, your obedient servant,

C. P. PLAXTON, *for Asst. D.M. of J.*

The Assistant Deputy Minister, Marine and Fisheries.

MARINE AND FISHERIES, October 23, 1924.

SIR,—I beg to acknowledge receipt of your letter of the 22nd instant regarding the proposed retirement of Capt. Charles Lavallée wherein you ask to be advised on the following points in connection therewith,—

1. When did his leave of absence without pay end?
2. Was he also on leave of absence without pay during the breaks in his service previous to the 30th of June, 1921, or are his broken periods of service referable to a series of new engagements?

The answers to these questions are,—

1. Capt. Lavallee is at present on leave of absence without pay.
2. Any breaks in Capt. Lavallee's service to date were on leave of absence without pay.

I am, Sir, your obedient servant,

E. HAWKEN, *Asst. D.M.*

The Deputy Minister, Dept. of Justice.

DEPARTMENT OF JUSTICE, October 25, 1924.

SIR,—Referring to your letter of the 26th April last submitting your departmental file No. 58304 for our further consideration in relation to the question of the eligibility of Captain Charles Lavallée, formerly an employee of your Department in Sorel shipyard, and also to the subsequent correspondence in relation to this case, I have further considered this matter and the facts as now disclosed may be briefly stated as follows:—

Captain Lavallée has been continuously employed at a per diem rate of pay in various capacities in the Sorel shipyard from year to year since the 1st May, 1912, until June 30, 1921, when he ceased to work in the yard, the Superintendent of the shipyard having "suspended" him "for lack of work". In September, 1921, Captain Lavallée appears to have applied to the Minister of your department for a pension. He appears, however, to have been subsequently employed, as it is stated in the memo on your file dated June 21, 1922, of the Superintending Engineer of the River St. Lawrence Ship Channel that Captain Lavallée worked in the shipyard until January 14, 1922, and that the Superintendent of the yard then suspended him "due to the reduction of work and number of men". Whether the date of his suspension be June 21, 1921, or January 14, 1922, the question of his eligibility for retirement depends upon the same considerations. Captain Lavallée was born, it is stated, on March 18, 1856, and consequently was, on the 21st June, 1921, over sixty-five years of age. Our departmental ruling that this employee was not eligible to be retired under the Public Service Retirement Act was founded upon two considerations: (1) that when he was "suspended for lack of work" he was actually discharged and severed his connection with the service on that date; his retirement having been thus effected he could not be subsequently retired under the said Act; and (2) that in any case, as the Act stood on the date of his suspension, there was no provision for the retirement of an officer over sixty-five years of age, the provision in sub-sec. 1 of sec. 2 for the retirement of officers of the age of sixty-five years and over having become spent when the report therein referred to was prepared and submitted to the Governor in Council. Sub-sec. 2 of sec. 2 of the Act was

subsequently amended by chap. 39 of the Statutes of 1922, so as to provide authority for the retirement of officers over as well as under sixty-five years of age, and the amendment was given retroactive effect as from the 1st July, 1920. We ruled that the retroactive operation of the amendment did not affect Captain Lavallée's case as membership of the service is an essential condition of eligibility to be retired under the Act.

It now appears, however, from your letter that when Captain Lavallée was suspended owing to lack of work on the 30th June, 1921, his services were not terminated, but that he was actually given leave of absence without pay, and Mr. Hawken adds, by his letter of the 23rd instant, that Captain Lavallée is at present on leave of absence without pay and also that he was on leave of absence without pay during the different breaks in his service since 1912. This disposes of the question as to his membership of the service, but there still remains a question whether Captain Lavallée is not a person who was "appointed for a temporary purpose" within the meaning of the words of exception contained in the definition of "officer" in paragraph (*b*) of sec. 2 of the Public Service Retirement Act, and upon this question I am not satisfied. The history of his service would suggest that he was employed from time to time on odd jobs of a temporary nature in or about the Sorel shipyard, but if this be incorrect and the actual fact be that he was employed to perform duties of a permanent nature, then I am disposed to think that he is eligible to be retired from the service under the provisions of the Public Service Retirement Act.

Papers returned herewith.

I am, Sir, your obedient servant,

W. STUART EDWARDS, *Asst. D.M.*

The Deputy Minister of Marine and Fisheries.

AUDITOR GENERAL'S OFFICE, December 2, 1924.

SIR,—I am in receipt of your letter of the 24th ult. enclosing copies of correspondence between your Department and the Department of Justice in regard to the eligibility of Captain Lavallée for retirement under the Public Service Retirement Act.

As stated in my letter of the 12th instant the two reasons why I considered him ineligible were—

(1) that his services were definitely terminated on January 14, 1922 and

(2) that his employment was of a temporary nature only and that he was not an officer as defined in the Act.

Although your Assistant Deputy Minister stated on October 23rd last that "Capt. Lavallée is at present on leave of absence without pay," your recommendation that he be retired from January 14, 1922 corroborates my statement "that his services were definitely terminated on January 14, 1922".

In regard to the second point there is nothing in the opinion of the Justice Department to indicate that my second statement was not correct. In fact the statement of the Assistant Deputy Minister of Justice that "the history of his service would suggest that he was employed from time to time on odd jobs of a temporary nature" is corroborative of mine.

I agree with the opinion of the Justice Department that if Capt. Lavallée was still in the service on October 31, 1924 and that he was employed to perform duties of a permanent nature that he would be eligible to be retired under the Public Service Retirement Act. My objection is that neither of these conditions appear to exist and for that reason I do not consider that payment of the allowances should be made.

I am, Sir, Your obedient servant,

GEO. GONTHIER,
Auditor General.

The Deputy Minister, Marine and Fisheries Dept.

(The annuity and gratuity recommended were approved by Treasury Board but payment has not been made.)

AUDITOR GENERAL'S OFFICE, August 28, 1924.

SIR,—I return herewith your statement in connection with the amounts of annuity and gratuity payable to J. R. Vicars on his retirement from your Department, under the Public Service Retirement Act.

If he is entitled to count the service claimed by you and recommended by the Civil Service Commission, the amounts shown in your statement are correct.

I would point out that, as Mr. Vicars has not had ten years continuous service, he does not appear to be eligible for an annuity under the Act, unless his service in a military capacity is included. From 1916 to 1918 he was an officer with the Canadian Expeditionary Force and service in a military capacity has been refused in cases where applications were made to include same.

Even if this service is allowed in his case, there is a lapse of 24 days in 1918 in which he was not employed, in either a civil or military capacity. His re-employment in the service was a new appointment in another Department from that in which he was employed previously.

Yours truly,

GEO. GONTHIER,
Auditor General.

The Financial Comptroller, Interior Department.

(Annuity refused by Treasury Board and gratuity granted.)

AUDITOR GENERAL'S OFFICE, October 10, 1924.

DEAR SIR,—I am in receipt of yours of the 9th instant enclosing a certified statement of the services of Mr. Charles Donaghy in the Department of Militia and Defence. According to this statement he had a continuous service of over four years in that Department in recognition of which he was granted a gratuity of twenty-eight days' pay on his retirement from that Department amounting to $119. As he commenced work with the Imperial Pensions Board the next day after his retirement from the Militia and Defence Department his service has been continuous but the payment of the gratuity above referred to raises the question whether he is entitled to now count that previous service.

That gratuity was granted in recognition of previous service and the same period of service is now made the basis for claiming another gratuity.

In order that Treasury Board may be informed of my objections I am sending it a copy of this letter.

If the service is allowed the calculations submitted by you are correct.

Yours truly,

WM. KEARNS, *Asst. A.G.*

The Deputy Minister, Soldiers' Civil Re-establishment.

(Claim of Dept. allowed by Treasury Board on refund of gratuity paid by Militia and Defence.)

AUDITOR GENERAL'S OFFICE, October 17, 1924.

SIR,—I am in receipt of your statement for verification of the allowances payable to F. E. Kitching on his retirement under the Public Service Retirement Act from your Department.

It is noted that you are applying for a gratuity based on twelve years eleven months' service although he actually served less than nine years and two months and that he has not been paid any salary for the past three years and nine months.

From the records it appears that he has been absent without pay since October, 1920. Was his leave during this period authorized by the Civil Service Commission in accordance with the regulations governing leave of absence?

Unless the above absence is so approved it would appear that he is not eligible to count his service as other than nine years and two months.

I am, sir, your obedient servant,

WM. KEARNS, *Asst. A.G.*

The Deputy Minister, Post Office Department.

(The claim of Department was approved by Treasury Board and paid.)

AUDITOR GENERAL'S OFFICE, June 23, 1924.

SIR,—I return herewith the statement of the calculations in regard to the service and annuity payable to C. G. Lenghen, carpenter, Ottawa.

It is noted that you have included in his service $47\frac{1}{2}$ days Mr. Lenghen worked in 1903-04 and $175\frac{3}{4}$ days that he worked in 1904-05 and that he was not again employed until 1909-10.

From this it would appear that his employment in this period was of a temporary nature only and should not be included in determining his term of service and the annuity which should be paid him. The statement has accordingly been certified on the basis of thirteen years' service only.

I am, sir, your obedient servant,

WM. KEARNS, *Asst. A.G.*

The Deputy Minister, Public Works Department.

(Annuity based on 14 years' service was approved by Treasury Board and paid.)

AUDITOR GENERAL'S OFFICE, November 6, 1924.

DEAR SIR,—I am in receipt of your statement of calculations in connection with the retirement of John Jones, labourer, Ottawa, with effect from June 4th, 1921.

When you submitted his case previously your recommendation was for his retirement from June 1st, 1921. Your office was then informed that this employee was paid at a daily rate of pay and therefore was not eligible for retirement under the Public Service Retirement Act from June 1st, 1921, as employees receiving a daily rate of pay were not eligible for retirement under the Act until its amendment on June 4th, 1921.

Your amended recommendation to make his retirement effective three days later to coincide with the amendment to the Act is called attention to and also the fact that he ceased to be employed by you in May, 1921, more than three years ago.

It does not appear that he can be considered, from the nature of his employment, as still being an employee of your Department and now eligible to be retired under that Act.

Yours truly,

WM. KEARNS, *Asst. A.G.*

The Deputy Minister, Public Works Department.

Re-Employment of Persons Retired under the Superannuation Acts or Public Service Retirement Act

AUDITOR GENERAL'S OFFICE, November 17, 1924.

DEAR SIR,—On December 21, 1922, the Assistant Auditor General wrote you calling your attention to the fact that employees retired under the Public Service Retirement Act were reassigned to other positions in the service and were paid not only the full salary of the new positions but also the retiring allowances granted under the Act. It was considered that such a practice was contrary to the intent and purpose of the Act and it was hoped that some action would be taken to correct and make the practice more uniform.

No reply was received to that letter and I would again call your attention to the fact that the practice has been continued of retaining employees in their former positions after retirement and paying them both salary and retiring allowances.

As an evidence of the lack of uniformity in the various departments I would point out that in those departments where retired officials were re-employed some withheld the retiring allowance but continued paying the full salary until the employment was discontinued; others paid the retiring allowance and a portion of the salary, the total received being equal to the former salary of the employee, while in other cases the full salary was paid as well as the retiring allowance. Some employees were not eligible for an annuity but were retired and paid gratuities of from two to ten months' salary and some of these were continued in their former positions and at their former salaries.

I deem it my duty to call the attention of the Treasury Board to these facts as it seems advisable that some steps should be taken towards a more effective control of the monies paid to those re-employed officials who have been or will be retired under the Superannuation or Retirement Acts.

Yours truly,

GEO. GONTHIER, *A.G.*

The Secretary, Treasury Board.

TREASURY BOARD, November 21, 1924.

DEAR SIR,—Your letter of the 17th instant concerning re-employment of persons retired under the Public Service Retirement Act, has been received.

I am directed to request that you furnish a statement showing the name, department, salary at retirement, allowance and gratuity paid under the Retirement Act, and salary now being paid, in all such cases.

Yours truly,

W. C. RONSON, *for Secretary T.B.*

The Auditor General.

AUDITOR GENERAL'S OFFICE, December 2, 1924.

DEAR SIR,—I am in receipt of yours of the 21st inst. requesting a statement showing the name, department, salary at retirement, and salary now being paid to persons retired under the Public Service Retirement Act and now re-employed.

I have to state that it is impossible to furnish you with a statement of the salaries now being paid to such employees as this office is not in possession for some months afterwards of the pay lists issued in any month. Even if the pay lists of all government employees were pre-audited, it would still be impossible for me to furnish you with a correct and complete list of all such cases. There are about thirty Departments or Commissions with staffs and while it would be possible to obtain a record of those re-employed in their former departments it would be next to impossible for the examiner of one of these departments to determine whether a new appointee had ever been employed in another department or that he had been retired from another department.

The first cases of this kind that came to the notice of this office were those of employees of the Public Works Department. Through correspondence with that department it was learned that the re-employment in one case was authorized by the Civil Service Commission and that the Justice Department considered the employee was eligible for re-employment and to be paid the full salary of the position. The Assistant Auditor General then wrote you, on December 21, 1922, calling your attention to the situation and enclosing copies of all the correspondence which was published in the annual report of this office, for the year 1921-22, pages a—16-19. As no action was taken, no record was kept of the persons so re-employed since that time and it is impossible for this office to supply you, as requested, with a list of all such cases at present being paid.

The question is again brought to attention as a result of the new Superannuation Act under which the same conditions will probably prevail. The Civil Service Commission make some of these appointments while others come under exempted classes and are not made by the Commission. If the matter is

dealt with by the Treasury Board and something authorized for the guidance of all the departments including the Civil Service Commission and this Office steps can then be taken at once to apply your regulations to all assignments to the government service.

Yours truly,

GEO. GONTHIER, *A.G.*

The Secretary, Treasury Board.

Superannuation Act 1924. May Periods of Absence without pay be counted if no Superannuation Abatements are paid on the Salaries for these Periods

AUDITOR GENERAL'S OFFICE, November 21, 1924.

SIR,—I enclose a copy of a letter from the Acting Deputy Minister of Justice dealing with a number of questions submitted by me in regard to the interpretation of the Civil Service Superannuation Act, 1924.

Under these rulings it is seen that various classes of employees can legally claim to be allowed to include in their length of service, for superannuation purposes, periods of absence when they were on leave without pay and for which no contributions were made to the Superannuation Fund. These clerks have been absent without pay for various periods, extending to more than a year in some cases, and as indicated in the letter, these employees can count their full period of service, irrespective of any absence without salary and the non-payment of any contributions during such absence.

In another class of cases (8) and (9) an employee can count all his previous temporary service in full without paying any contributions for such period of service.

Under the former Superannuation Act the procedure was followed of deducting abatements on the employee's authorized salary for the full period of service irrespective of any periods of absence without pay. This procedure was considered equitable for both parties, the Government allowing the employee to count such periods of absence if the employee paid the abatements on the authorized salary for such period of absence. It was considered one of the fundamental requirements of the Act that an employee could not count any periods of service unless he paid the abatements for these periods. The difficulty has now arisen from the fact that the words "salary received" are used in this Act instead of "salary" as in the previous Acts.

As the Minister of Finance is charged with the administration of this Act I am calling your attention to the fact that as the Act now stands superannuation allowances can be granted based on a service for which no contributions were made. In one class of cases the Acting Deputy Minister of Justice states he considers it desirable that the Act should be amended so as to require contributions in respect of certain service. I agree with him in that view but as a matter of equity I think the Act should be amended so that deductions should be made in all cases, either of past or future service, for any time counted for superannuation purposes.

I am, sir, your obedient servant,

GEO. GONTHIER, *A.G.*

The Secretary, Treasury Board.

AUDITOR GENERAL'S OFFICE, October 7, 1924.

SIR,—I have to request your opinion as to the application of the terms of the Superannuation Act of 1924 in the following classes of cases:—

(1) A contributor to the Retirement Fund elects to come under the provisions of the new Superannuation Act and in order to count his periods of temporary service in which no abatements were made offers to pay arrears. As he had been absent without pay for periods of a month or so each year should his abatements be accepted on his full year's salary or only on the salary actually received?

(2) If the latter, can the period of absence for which no abatement was paid count in his total length of service in determining his retirement allowances?

(3) Is a contributor to the Retirement Fund, who in the past paid abatements only on the salary actually received although he was a permanent official, required by the Act to contribute for these periods and if not can he include these periods of absences in counting his full length of service?

(4) A contributor to the Retirement Fund in the past paid abatements on his yearly salary although the salary received was less, due to absences without pay. Can these periods of absence be included in estimating his length of service for superannuation purposes? If not should the abatements for the periods of absence be refunded?

(5) A seasonal employee was paid at a monthly rate of pay for the season but no abatement was deducted until recently when the employee's terms of service was changed to a yearly basis. In the case of such an employee electing to come under the new Act and to pay arrears of abatements on salary received as a seasonal employee, should the abatements be made on the yearly salary or on the salary received? If the latter, should the season count as a year for superannuation purposes or only for the period actually paid? If he does not elect to contribute for such previous service to what extent would the service count?

(6) A permanent employee now employed on a yearly basis and contributing to the Retirement Fund elects to come under the new Act and to pay arrears of abatements on his salary as a sessional employee of Parliament when he was paid at a daily rate for the period of the session only. In his case can a session count as a year for superannuation purposes and if so should abatements be made on the yearly salary or the salary actually received?

(7) In the case of a contributor under the new Act being absent, in future, on leave without pay, is it permissible to deduct abatements on his yearly salary for his periods of absence and to include these periods in counting his length of service?

(Under the former Superannuation Act that form of procedure was followed, it being considered that an employee could count all periods of authorized leave with or without pay but that no periods should be counted unless the abatements were paid on the salary for such period. Although not definitely stated in the Act it was considered as one of the fundamental requirements that an employee could not count any periods of service unless he paid the statutory abatements for these periods. In addition it simplified the administration of the Superannuation Act.)

(8) Can the previous temporary service of a civil servant who has been appointed permanently since July 19 last be included to any extent in his service for the purpose of calculating any allowances payable under the Act?

(9) If such temporary service can be counted in full should contributions be made in respect to the salary received during the period or periods of temporary service?

(10) If 8 is answered in the affirmative is his eligibility to count such service affected by the fact that he was paid during his temporary service at prevailing rates or at any other than a stated annual salary of at least $600.

(11) The range of salary for Office Boy is from $300 to $540. Can a permanent appointee to such a position, after July 19 last, and who is subsequently promoted to a position with a salary of $600 or more be considered eligible after such promotion to pay abatements on his salary as Office Boy and count his years of service as Office Boy for superannuation purposes?

(12) Can the abatements made under the "Superannuation Act" be deemed a contribution under the "Superannuation Act, 1924," in the case of a civil servant who elects to come under the latter Act?

(13) A civil servant who has paid abatements under the "Superannuation Act" for 35 years elects to come under the provisions of the "Superannuation Act, 1924," without paying the deficiency in his contributions. He dies while in the service leaving only a dependent sister. May any payment be made to the dependent sister under section 7 (3)?

I am, sir, your obedient servant,

WM. KEARNS, *Asst. A.G.*

The Deputy Minister of Justice.

DEPARTMENT OF JUSTICE, October 21, 1924.

SIR,—Referring to your letter of the 7th instant, submitting, for a ruling. a number of questions affecting the interpretation of the Civil Service Superannuation Act, 1924, I have the honour to answer these questions as follows:—

(1) A contributor to the Retirement Fund elects to come under the provisions of the new Superannuation Act and in order to count his periods of temporary service in which no abatements were made offers to pay arrears. As he had been absent without pay for periods of a month or so each year, should his abatements be accepted on his full year's salary or only on the salary actually received?

Answer: The contributions in respect of such service should be computed on the basis of the total salary actually received.

(2) If the latter, can the period of absence for which no abatement was paid count in his total length of service in determining his retirement allowances?

Answer: Yes, if he continued in the service during such period.

(3) (*a*) Is a contributor to the Retirement Fund, who in the past paid abatements only on the salary actually received although he was a permanent official, required by the Act to contribute for these periods, and (*b*) if not, can he include these periods of absences in counting his full length of service?

Answer: As to (*a*): No. As to (*b*): Yes.

(4) A contributor to the Retirement Fund in the past paid abatements on his yearly salary although the salary received was less, due to absences without pay.

(*a*) Can these periods of absence be included in estimating his length of service for superannuation purposes?

(*b*) If not, should the abatements for the periods of absence be refunded?

As to (*a*): This question is answered above.

As to (*b*) : I know of no authority for refunding such abatements, and if the contributor has elected to become a contributor under the new Act, the amount standing to his credit in the Retirement Fund has been transferred, under sec. 16, to the fund created under this Act, and the contributor has waived his right to any payment or benefit under the provisions of the Retirement Act.

(5) A seasonal employee was paid at a monthly rate of pay for the season but no abatement was deducted until recently when the employee's terms of service was changed to a yearly basis.

(*a*) In the case of such an employee electing to come under the new Act and to pay arrears of abatements on salary received as a seasonal employee, should the abatements be made on the yearly salary or on the salary received?

(*b*) If the latter, should the season count as a year for superannuation purposes or only for the period actually paid?

(*c*) If he does not elect to contribute for such previous service, to what extent would the service count?

As to (*a*): The contributions should be computed on the amount of the salary received.

As to (*b*): If the seasonal employee was employed permanently then he must have been continuously in the service and each season should count as a year of service, but otherwise only the period of the year over which his employment extended and for which he was actually paid should be counted.

As to (*c*): To the extent of one-half of the periods mentioned in my answer to the next preceding question, as the case may be.

(6) A permanent employee now employed on a yearly basis and contributing to the Retirement Fund elects to come under the new Act and to pay arrears of abatements on his salary as a sessional employee of Parliament when he was paid at a daily rate for the period of the session only. In this case, can a session count as a year for superannuation purposes, and if so, should abatements be made on the yearly salary or the salary actually received?

Answer: If the employee had permanent status during the period of his service as a sessional clerk, then I think his sessional service in each year should count as a year's service for the purposes of superannuation, but the contributions in respect of past non-contributory service should be computed only on the basis of the salary actually received. On the other hand, if the employee was only a temporary sessional messenger, only the period of his actual service may be counted for purposes of superannuation, and the contributions, if any, made in respect of such service should be computed on the amount of the total salary actually received.

For your information on the question of the permanency of sessional clerks, I enclose copy of Mr. Newcombe's letter of the 6th March, 1922, to the Honourable the Speaker of the House of Commons.

(7) In the case of a contributor under the new Act being absent, in future, on leave without pay, is it permissible to deduct abatements on his yearly salary for his periods of absence and to include these periods in counting his length of service?

Answer: I think it is the intention of the Act that contributions shall be deducted only from the salary paid to a contributor, but periods of leave of absence without pay nevertheless count as part of his service for the purpose of computing the superannuation allowance.

(8) Can the previous temporary service of a civil servant who has been appointed permanently since July 19 last be included to any extent in his service for the purpose of calculating any allowances payable under the Act?

Answer: Yes, it may be counted in full.

(9) If such temporary service can be counted in full, should contributions be made in respect to the salary received during the period or periods of temporary service?

Answer: The Act contains no provision requiring payment of contributions by such employees in respect of their prior temporary service; but having regard to the scheme of the Act and the provisions affecting other classes of employees, I consider it desirable that the Act should be amended so as to require contributions in respect of the temporary service of such employees.

(10) If 8 is answered in the affirmative, is his eligibility to count such service affected by the fact that he was paid during his temporary service at prevailing rates or at any other than a stated annual salary of at lest $600?

Answer: No.

(11) The range of salary for office boy is from $300 to $540. Can a permanent appointee to such a position, after July 19 last, and who is subsequently promoted to a position with a salary of $600 or more, be considered eligible after such promotion to pay abatements on his salary as office boy and count his years of service as office boy for superannuation purposes?

Answer: Yes.

(12) Can the abatements made under the "Superannuation Act" be deemed a contribution under the "Superannuation Act, 1924," in the case of a civil servant who elects to come under the latter Act?

Answer: No.

(13) A civil servant who has paid abatements under the "Superannuation Act" for 35 years elects to come under the provisions of the "Superannuation Act, 1924," without paying the deficiency in his contributions. He dies while in the service, leaving only a dependent sister. May any payment be made to the dependent sister under section 7 (3)?

Answer : No.

I am, sir, your obedient servant,

W. STUART EDWARDS, *Asst. D.M.*

The Assistant Auditor General.

FINANCE DEPARTMENT, December 3, 1924.

DEAR SIR,—I beg to acknowledge receipt of your letter of the 21st ultimo respecting a suggested amendment to the Civil Service Superannuation Act, 1924, covering the case of contribution for past service by a civil servant who becomes a contributor under part 1 of the Act.

Yours truly,

J. C. SAUNDERS, *D.M.*

The Auditor General.

Dates of Eligibility for Statutory Increases of Employees whose Positions have been reclassified

AUDITOR GENERAL'S OFFICE, April 16, 1924.

SIR,—During the fiscal year just closed the Civil Service Commission authorized a number of reclassifications and promotions which were not recognized so far as payment of the increased salaries was concerned because Parliament had not made provision for the higher salaries and the Treasury Board did not grant permission for the increases to be paid from Vote 452.

The result is that in these cases the higher classification has been authorized for the year 1923-24 but the increase in salary was not paid and in detailing the salaries of these employees in the Annual Report, the salary paid will not correspond to the salary authorized. For the current year a statutory increase was approved by the Civil Service Commission and a salary corresponding to the second step in the range was voted by Parliament.

I am calling your attention to what has been done in these cases as it is considered that one of the first requirements in effecting a promotion or reclassification is, that Parliament has made the necessary provision in the estimates. Such provision was not made for the higher classifications last year but the employees while not receiving any benefit in salary at the time do benefit in that they were granted an increase of salary from April 1, 1924, to the next higher step in the ranges of the higher positions.

I enclose herewith copies of some of the correspondence.

I am, sir, your obedient servant,

WM. KEARNS, *Asst. A.G.*

The Secretary of the Treasury Board.

AUDITOR GENERAL'S OFFICE, May 8, 1924.

SIR,—For your information and supplementary to my letter of the 16th ultimo, I enclose herewith a copy of a certificate covering the promotion of J. Kerr to Senior File Clerk effective from 1st April, 1923, "for the purpose of statutory increase only," which has been received from the Civil Service Commission quite recently, having been issued by them since the close of the last fiscal year.

While it would appear that the requirements of the statutes have been complied with in respect to the authorization of the certificates covering the promotion and statutory increase, there arises the question whether the Treasury Board, in its control over the Estimates as submitted to Parliament, intended to permit higher classifications to be authorized for one or more years without the necessary provision being made in the Supply Bill for the higher positions and salaries, even though the increased salaries for these years were not paid.

I am, sir, your obedient servant,

WM. KEARNS, *Asst. A.G.*

The Secretary of the Treasury Board.

JUSTICE DEPARTMENT, October 6, 1924.

SIR,—Referring to your letter of the 22nd July last submitting, for a ruling, the question whether statutory increases are payable to certain employees in the service, the circumstances under which the question arises appear to be these: During the fiscal year 1923-24 the Commission approved of the reclassification and promotion of certain employees in the service, but as provision had not been made by Parliament for the increased expenditure resulting from these changes, the Treasury Board declined to authorize payment of the higher rates, and, in consequence, the employees concerned were not paid at the higher rate during the fiscal year 1923-24. For the current year, however, statutory increases to the next higher rates in the salary ranges have been approved by the Civil Service Commission and the required moneys have been voted by Parliament. The question submitted is, I apprehend, whether these statutory increases are payable, in view of the fact that the moneys required for the payment of the higher salaries, resulting from the re-classification or promotion of these employees, during the fiscal year 1923-24, was not voted by Parliament.

My ruling is as follows:—

(1) If the re-classification or promotion of an employee was coupled with the establishment of a new class and rates of compensation therefor or the alteration of rates of compensation of an existing class, and the rates proposed involved an increased expenditure, then such rates did not become operative until Parliament had provided the money required for such increased expenditure (sec. 45B, ss. 1 Civil Service Act); and if the required moneys were voted only at the last session of Parliament and for the current year's expenditure, then the re-classification and promotion became effective only as of the 1st April last and statutory increases in the new ranges could only be approved subsequent to that date.

(2) In the case of employees who were reclassified in, or promoted to, an existing class (no change in the rates thereof being recommended) in accordance with the provisions of the Civil Service Act, I am of opinion that such employees became entitled to be paid at the higher rates of the new class, notwithstanding that the moneys required to pay the employees at such higher rates were not voted by Parliament. It follows that such employees were eligible to receive statutory increases in their respective ranges in the current fiscal year.

I am, Sir, your obedient servant,

W. S. EDWARDS, *Acting D.M. of J.*

The Secretary, Treasury Board.

Allowances for Uniforms for Government Employees

AUDITOR GENERAL'S OFFICE, November 20, 1924.

DEAR SIR,—In the examination of the expenditure accounts of the various departments there is found to be a great diversity in allowances paid for uniforms for certain government employees.

For example the Customs Department allows $75 per year for uniforms to certain of their employees. The Immigration Department allows uniformed officers two-thirds of the cost of uniforms—suit, caps and overcoats, up to a fixed maximum. Certain officers of the Health Department, porters on private government cars and letter carriers, Post Office Department, are all allowed full cost of uniform. In the latter case the department buys the material and tenders are called for making the uniforms. In other departments chauffeurs, elevator attendants, caretakers, etc. are allowed full cost.

As there is no question that certain government employees should be required to wear uniforms when on official business it appears to me that it would tend towards uniformity and economy if definite regulations on this subject were made by the Treasury Board.

Such regulations might, I would suggest, cover the following points:—

(1) What officers or what classes of officers should be in uniform when on public business.

(2) Should the uniforms be supplied by the department concerned or should the employees be given an allowance therefor.

(3) Should the whole cost of the uniform be met by the government or should the employees contribute a stated part of the cost.

(4) What articles of clothing should be considered as properly coming under the head of "uniform".

Yours truly,

GEO. GONTHIER, *A.G.*

The Secretary of the Treasury Board.

Advance to Quebec Harbour Commission notwithstanding Arrears of Interest on Previous Loans

AUDITOR GENERAL'S OFFICE, June 23, 1924.

SIR,—I have received an application from the Department of Marine and Fisheries for the issue of a cheque for $112,000 in favour of the Quebec Harbour Commissioners, being the amount authorized by Order in Council—P.C. 913—of June 7, 1924, as an advance to be charged to loans authorized by Statute.

On enquiry at your department I have been informed that the Quebec Harbour Commission is in arrears of interest on previous loans to the amount of $2,142,923.24 and it seems to me I should bring this condition of affairs to the special notice of the Treasury Board before passing for payment the amount of the advance asked for in the present instance.

Under Section 10 of the Act of Parliament authorizing the constitution of a Board of Audit, being Chapter 30 of the Statutes of 1923, the Board is directed to inquire into the financial affairs of any Commission or other public body, the operations of which are carried on by appropriations from the Treasury of Canada or which are aided by grants or loans from the said Treasury, etc., etc.

The inquiry thus authorized will no doubt take place at an early date but in the meantime I should like to know if the Treasury Board desires that, notwithstanding the arrears of interest, the advance of $112,000 applied for by the Department of Marine and Fisheries under the authority of Order in Council—P.C. 913—of June 7, 1924 may be paid.

I am, Sir, your obedient servant,

GEO. GONTHIER, *A.G.*

Deputy Minister of Finance and Secy. of the Treasury Board.

TREASURY BOARD, July 17, 1924.

DEAR SIR,—Your communication of the 23rd ultimo concerning an advance of $112,000 to the Quebec Harbour Commissioners, was considered by the Treasury Board at a meeting held on the 12th instant.

The Board, pending your enquiry on the subject, recommend that the advance referred to in your letter be made.

Yours truly,

J. C. SAUNDERS, *Secretary, T.B.*
The Auditor General.

Separate and Detailed Votes for Salaries

AUDITOR GENERAL'S OFFICE, December 27, 1924.

DEAR SIR,—Under Section 45B (1) of the Civil Service Act authority is granted for establishing of rates of compensation for new classes in the organization of the Civil Service and for changing the rates of compensation for existing classes but "such rates shall not become operative unless Parliament has provided the money required for such increased expenditure".

The estimates for the salaries of the Service at Ottawa are detailed, in almost all cases under Civil Government and show the various positions in the classification of the several Departments and the salaries provided for each. When, therefore any change or addition is made in the classification of a Department it is possible for this Office to determine whether Parliament has made the necessary provision in accordance with the Act.

But there are other portions of the Service in which the salaries are not shown in detail and where the total vote is the only guide and the only limit to the creation of new classes or the limits that may be fixed for existing classes. In what is called the Outside Service, and which comprises the larger number of employees, no details are given in the estimates. In some cases the matter is still more complicated from the fact that the "salaries and contingencies" or the "salaries and expenses" of some services are included in one vote.

In addition to the salaries of the Outside Service there are employees in the Inside Service occupying permanent positions in the Departments at Ottawa whose salaries are paid from such general votes and not from Civil Government Salaries. For example the Department of the Interior provides for about two-thirds of its permanent staff at Ottawa from its vote for Civil Government and the other third, with salaries totalling over $800,000 per annum, from general votes applicable to the whole Dominion. New clerkships may therefore be created in the Inside Service of that Department or increased rates authorized for existing classes if the vote from which payment is made is a general vote for the Outside Service.

It is thus seen that where the salaries are voted in detail as in Civil Government it is not possible for a new clerkship to be created without Parliament having made specific provision but that such is possible under the votes for the Outside Service which comprises the larger part of the Service. And in the Department above referred to the anomaly exists that in the same room at Ottawa there may be two clerks doing similar work, the salary of one being paid from Civil Government and the other from a General vote for the Outside Service. One may have a higher clerkship created for him without such clerkship being specially voted but the other cannot if that higher clerkship was not

shown in the Civil Government Estimates. If the position was not specially voted, objection can be taken if the employee is paid from the Civil Government vote but not in the case of the employee paid from Salaries, Outside Service.

In my opinion that Section of the Act calls for a more detailed estimate of the salaries, other than Civil Government, so that when any such change is proposed it will be possible to determine definitely and accurately whether the money required has been provided by Parliament.

The matter is one affecting my audit in that pay-lists are submitted to me for audit which include changes of classification in the organization of a Department and increases in amounts for existing classes which have not been provided for by Parliament in the sense that Parliament was not aware that General Votes passed by it for salaries and expenses might be used for changes and increases in classification.

Yours truly,

GEO. GONTHIER, *A.G.*

The Deputy Minister of Finance.

CORRESPONDANCE DU CONSEIL DE LA TRÉSORERIE

(On trouvera ici, non seulement la correspondance directe avec le Conseil de la Trésorerie, mais aussi certaine correspondance avec quelques ministères, au sujet de questions étudiées par ce Bureau et référées au Conseil de la Trésorerie.)

Loi de la mise à la retraite du service public: Eligibilité des personnes mises à la retraite à la jouissance des paiements recommandés

BUREAU DE L'AUDITEUR GÉNÉRAL, le 12 novembre 1924.

MONSIEUR,—Je reçois à l'instant votre demande pour le paiement d'une gratification au capitaine Chas. Lavallée, menuisier, Sorel, qui a été mis à la retraite, sous l'empire de la Loi de retraite du service public, en vertu de l'arrêté en Conseil du 31 du mois dernier, devant prendre effet à partir du 1er juillet 1922 avec une gratification de $147.21 basée sur dix années de service.

Nos renseignements nous apprennent que le capitaine Lavallée a été employé depuis le mois de mai 1912 jusqu'au 30 juin 1921 alors que son emploi prit fin, ayant été "suspendu pour manque d'ouvrage". Il a été réengagé du 16 novembre 1921 au 14 janvier 1922, travaillant en moyenne cinq heures par jour, alors qu'il a encore été suspendu à cause "de la réduction au point de vue des travaux comme du personnel" et qu'il n'a pas été employé après ce temps-là. Dans votre premier rapport au Conseil au mois d'octobre dernier vous avez recommandé de le mettre à la retraite à partir du 14 janvier 1922, mais on vous a fait remarquer que vu qu'on lui payait un salaire horaire (depuis mars 1917) il n'était pas éligible aux termes de la loi de prendre sa retraite à partir de cette date. Dans votre second rapport au Conseil vous avez recommandé d'adopter le 1er juillet 1922 comme date de sa retraite vu que c'est à cette date que la loi a été amendée de façon à s'appliquer aux employés recevant un salaire horaire en ce qui concerne la mise à la retraite.

D'après les faits susdits il semblerait (1) que ses services ont pris fin définitivement le 14 janvier 1922 et (2) que son emploi était purement temporaire et qu'il n'était pas par conséquent un fonctionnaire aux termes du paragraphe (*b*) de l'article 2 de la Loi de la mise à la retraite et qu'il n'était pas conséquemment éligible à prendre sa retraite sous l'empire de ladite loi.

Il ne nous a été aucunement prouvé que vous lui avez accordé un congé sans solde, de janvier 1922 à octobre 1924 et s'il était encore un fonctionnaire aux termes de la loi jusqu'en octobre 1924, sa mise à la retraite devrait prendre effet au moment qu'il a quitté le service, et non lors de la cessation de son travail, il y a près de trois ans, ou à partir de la date de la loi modificatrice du 1er juillet 1922.

C'est mon opinion qu'il n'est pas éligible de prendre sa retraite sous l'empire de cette loi, et pour cette raison je me vois dans l'impossibilité de certifier le paiement de la gratification recommandée.

Bien à vous,

GEO. GONTHIER, *A.G.*

Le sous-ministre de la Marine et des Pêcheries.

MINISTÈRE DE LA MARINE ET DES PÊCHERIES, le 24 novembre 1924.

MONSIEUR,—Je vous accuse réception de votre lettre du 12 courant relativement à l'éligibilité du capitaine Charles Lavallée, menuisier, chantiers maritimes du gouvernement à Sorel, P.Q., à recevoir les paiements qui lui sont accordés en vertu de l'arrêté en Conseil du 31 octobre 1924 aux termes duquel il fut mis à la retraite conformément aux dispositions de la Loi de retraite du service public.

La question de mettre le capitaine Lavallée à la retraite était sous considération avant l'adoption de l'arrêté en Conseil et les divers points se rattachant à son cas ont été discutés avec le ministère de la Justice. Je vous envoie donc sous pli la correspondance à ce sujet qui vous permettra, j'espère, d'autoriser les paiements qui lui sont accordés par l'arrêté en Conseil visant sa mise à la retraite.

Je demeure, monsieur, votre obéissant serviteur,

A. JOHNSTON, *S.-M.*

L'Auditeur général adjoint.

MINISTÈRE DE LA JUSTICE, le 31 mars 1924.

MONSIEUR,—Relativement à une communication antérieure concernant l'éligibilité du capitaine Charles Lavallée, un employé aux chantiers maritimes de Sorel, à prendre sa retraite conformément aux dispositions de la Loi de retraite du service public, vous demandez si le capitaine Lavallée peut maintenant être mis à la retraite, vu l'amendement au sous-article 2 de l'article 2 de la loi telle qu'adoptée avec effet rétroactif à partir du 20 juillet 1920, en vertu de l'article 2, chapitre 39 des Statuts de 1922, à l'effet de pourvoir à la mise à la retraite des fonctionnaires au-dessous ou au-dessus de 65 ans.

D'après la correspondance je constate que l'emploi du capitaine Lavallée a pris fin le 30 juin 1921, et telle que la loi existait dans le temps il n'était pas, ainsi que j'en ai rendu la décision, éligible à prendre sa retraite sous l'empire de la loi. Le fait que ledit amendement a été rendu rétroactif n'influence aucunement son cas, vu que le fait d'appartenir au service est une condition essentielle à l'éligibilité d'un fonctionnaire à prendre sa retraite conformément à ladite loi.

Je suis, monsieur, votre obéissant serviteur,

E. L. NEWCOMBE, *S.-M. de la Justice.*

Le secrétaire de la Commission du Service civil.

MINISTÈRE DE LA MARINE ET DES PÊCHERIES, le 26 avril 1924.

MONSIEUR,—J'ai l'honneur de vous informer que la Commission du Service civil m'a transmis copie de votre décision du 31 mars 1924 au sujet de la mise à la retraite projetée du capitaine Charles Lavallée, ci-devant employé dans notre ministère, dans laquelle vous dites que l'emploi du capitaine Lavallée a pris fin le 30 juin 1921, et que telle que la loi existait dans le temps il n'était pas éligible à prendre sa retraite sous l'empire de ladite loi, et que de plus l'effet rétroactif de l'amendement de 1922 ne pouvait aucunement influencer son cas vu que le fait d'appartenir au service est une condition essentielle à l'éligibilité d'un fonctionnaire à prendre sa retraite conformément à ladite loi.

Notre ministère aimerait beaucoup à voir cet employé bénéficier des dispositions de la Loi du service public et je vous transmets le dossier ministériel N° 58,304 qui comprend toute la correspondance relativement à ce cas. Je vous demanderais de bien vouloir examiner cette correspondance vu qu'il vous sera peut-être possible d'y découvrir certains points qui ne vous ont pas été présentés et qui seraient de nature à vous permettre de modifier votre décision.

Puis-je vous faire remarquer que le rapport tel qu'exigé par le paragraphe 1 de l'article 2 de la Loi de retraite du service public 1920, chapitre 67, ne comprendrait pas le nom du capitaine Lavallée vu qu'il n'avait pas encore

atteint ses 65 ans. Il est né le 17 mars 1856 et il était par conséquent en 1920 au-dessous de 65 ans. Son nom a été omis du rapport rédigé conformément au paragraphe 2 de l'article 2 de la loi vu que dans le temps il remplissait ses fonctions d'une manière efficace. Le capitaine Lavallée a été suspendu vu le manque de travail le 30 juin 1921, mais cela ne veut pas dire qu'il n'était plus à notre service parce qu'il était en congé sans solde et que le surintendant des chantiers maritimes de Sorel où il était employé, n'a pas recommandé sa mise à la retraite et s'attendait de le voir revenir reprendre son travail lorsqu'il en aurait besoin. Le capitaine a demandé d'être mis à la retraite au mois de septembre 1921. Par conséquent il demeura attaché au service d'une manière indéfinie.

Selon moi la mise à la retraite du capitaine Lavallée est bien selon l'esprit et l'intention de la loi et il ne me paraît pas juste de lui refuser les bénéfices de la loi à cause de technicalités légales. Si ce fonctionnaire avait été recommandé à la retraite avant le 30 juin 1921 pour manque d'efficacité dans son travail cette recommandation aurait été sans doute approuvée. Si on n'a pas voulu le mettre à sa retraite, comme je viens de vous l'expliquer, c'est que dans le temps son travail donnait satisfaction, et s'il ne devait pas bénéficier de la loi il semblerait y exister un préjugé contre les bons employés pour favoriser ceux des employés dont les services ne sont pas efficaces ou satisfaisants et dont les cas vous auraient été promptement rapportés.

J'espère que la correspondance additionnelle ajoutée au dossier vous permettra de rendre une décision plus favorable; dans ce dernier cas le ministère sera très heureux d'en être informé aussitôt que possible.

Je demeure, monsieur, votre obéissant serviteur,

A. JOHNSTON, *S.-M.*

Le sous-ministre de la Justice.

MINISTÈRE DE LA JUSTICE, le 22 octobre 1924.

MONSIEUR,—Relativement à notre conversation par le téléphone ce matin je vous renvoie sous pli, tel que vous m'en avez prié, le dossier ministériel N° 58,304 au sujet du cas du capitaine Lavallée. Les documents soumis établissent ses états de service qui sont de nature à démontrer que son emploi a pris fin le 30 juin 1921. Dans sa lettre du 26 avril, M. Johnston dit que bien que le capitaine Lavallée ait été suspendu à cause du manque d'ouvrage le 30 juin 1921, cela ne veut pas dire qu'il n'était plus au service du ministère et qu'il était pratiquement en congé sans solde.

Voici les points sur lesquels je désire être renseigné:

1. Quand son congé sans solde a-t-il pris fin?

2. Etait-il encore en congé sans solde pendant les interruptions de ses fonctions avant le 30 juin 1921, ou ses périodes interrompues de service peuvent-elles être considérées comme un nouvel engagement?

Veuillez me faire parvenir ces renseignements aussitôt que possible, afin de régler ce cas définitivement.

Je suis, monsieur, votre obéissant serviteur,

C. P. PLAXTON, *pour le S.-M. adj. de la J.*

Le sous-ministre adjoint de la Marine et des Pêcheries.

MINISTÈRE DE LA MARINE ET DES PÊCHERIES, le 23 octobre 1924.

MONSIEUR,—J'ai l'honneur de vous accuser réception de votre lettre du 22 courant relativement au cas du capitaine Charles Lavallée que nous nous proposons de mettre à la retraite et dans laquelle vous demandez d'être renseigné sur les points suivants:—

1. Quand son congé sans solde a-t-il pris fin?
2. Etait-il encore en congé sans solde pendant les interruptions de ses fonctions avant le 30 juin 1921, ou ses périodes interrompues de services peuvent-elles être considérées comme un nouvel engagement?

La réponse à ces questions est celle-ci:—

1. Le capitaine Lavallée est actuellement en congé sans solde.
2. Toute interruption dans les états de services du capitaine Lavallée a été considérée comme s'il était en congé sans solde.

Je demeure, monsieur, votre obéissant serviteur,

E. HAWKEN, *S.-M. adj.*

Le sous-ministre de la Justice.

MINISTÈRE DE LA JUSTICE, 25 octobre 1924.

MONSIEUR,—Le 26 avril dernier et dans des lettres subséquentes vous nous demandiez d'étudier le dossier n° 58304 de votre ministère au point de vue de l'éligibilité du capitaine Charles Lavallée, un de vos anciens fonctionnaires des chantiers maritimes de Sorel, à une pension. Nous avons étudié cette question et les faits tels que révélés peuvent s'énoncer comme suit:—

On a employé continuellement le capitaine Lavallée à divers titres aux chantiers maritimes de Sorel d'année en année depuis le premier mai 1912 jusqu'au 30 juin 1921, à un salaire quotidien. Le surintendant des chantiers le suspendit à cette dernière date "faute de travail". Au mois de septembre 1921 le capitaine Lavallée demanda une pension à votre ministère, semble-t-il. Cependant, on l'a apparemment employé plus tard, car un mémoire de l'ingénieur-surintendant du chenal de navigation du Saint-Laurent, portant la date du 21 juin 1922, démontre que l'on employa le capitaine Lavallée aux chantiers jusqu'au 14 janvier 1922, et que le surintendant le suspendit alors "à cause de la diminution du travail et du personnel". Peu importe que la date de la suspension remonte au 21 juin 1921, ou au 14 janvier 1922, la question de son éligibilité à une pension dépend des mêmes considérations. Le capitaine Lavallée est né le 18 mars 1856, a-t-on dit, et en conséquence était âgé de plus de 65 ans au 21 juin 1921. La décision du ministère de la Justice à l'effet que ce fonctionnaire ne pouvait pas bénéficier de la Loi de retraite du service public était basée sur deux considérations: (1) lorsqu'on le suspendit on le congédia effectivement et il cessa de faire partie du service à cette date; on ne pouvait pas subséquemment le mettre à la retraite en vertu de ladite loi puisqu'on l'avait renvoyé du service; et (2) en tous les cas, vu qu'à la date de sa suspension la loi ne prévoyait pas à la mise à la retraite d'un fonctionnaire âgé de plus de soixante-cinq ans, les dispositions du paragraphe 1 de l'article 2 concernant la mise à la retraite des fonctionnaires âgés de soixante-cinq ans et plus étant périmées lorsque le rapport en question fut préparé et soumis au Gouverneur en Conseil. Subséquemment on modifia le paragraphe 2 de l'article 2 de la loi en adoptant le chap. 39 des Statuts de 1922, de manière à autoriser la mise à la retraite des fonctionnaires âgés de plus ou de moins de soixante-cinq ans, et on donna un effet rétroactif à cette modification à partir du 1er juillet 1920. Nous avons décidé que ces effets rétroactifs ne s'appliquaient pas au cas du capitaine Lavallée vu qu'il est essentiel que la personne fasse partie du service pour être éligible à la retraite en vertu de cette loi.

Cependant il appert maintenant d'après votre lettre que lorsqu'on suspendit le capitaine Lavallée le 30 juin 1921, faute de travail, on ne le remercia pas de ses services, mais qu'on lui accorda un congé sans salaire, et M. Hawken ajoute, dans sa lettre du 23 courant, que le capitaine Lavallée est actuellement en congé sans salaire et qu'il l'était également au cours de ses différentes absences depuis 1912. Ceci démontre qu'il faisait partie du service, mais reste à savoir si on n'a pas nommé le capitaine Lavallée "pour des fins temporaires" au sens des termes d'exception contenus dans la définition du mot "fonctionnaire" au paragraphe (b) de l'article (2) de la Loi de retraite du service public, et je ne suis pas satisfait sur ce point. L'historique de son service semble démontrer qu'on l'a employé de temps à autre à des tâches temporaires aux chantiers de Sorel ou dans les environs, mais si tel n'est pas le cas et si l'on prouve que ses fonctions avaient un caractère permanent, alors je serai disposé à croire qu'il sera éligible à une pension en vertu des dispositions de la Loi de retraite du service public.

Je vous retourne vos documents avec la présente,

Je suis, monsieur, votre obéissant serviteur,

W. STUART EDWARDS, *S.-M. adj. de la J.*

Le sous-ministre de la Marine et des Pêcheries.

BUREAU DE L'AUDITEUR GÉNÉRAL, 2 décembre 1924.

MONSIEUR,—J'accuse réception de votre lettre du 24 du mois dernier renfermant des copies de la correspondance échangée entre votre ministère et le ministère de la Justice concernant l'éligibilité du capitaine Lavallée à une pension en vertu de la Loi de retraite du service public.

Les deux raisons énoncées dans ma lettre du 12 novembre, me portant à le considérer comme inéligible, sont les suivantes:—

(1) On a cessé définitivement de l'employer le 14 janvier 1922.

(2) Son emploi n'était que temporaire et il n'était pas un fonctionnaire au sens de la loi.

Bien que votre sous-ministre adjoint ait déclaré le 23 octobre dernier que le capitaine Lavallée était en congé sans salaire, votre recommandation demandant sa mise à la retraite à partir du 14 janvier 1922 corrobore ma déclaration que "son emploi a définitivement pris fin le 14 janvier 1922."

En ce qui concerne le deuxième point, rien, de l'avis du ministère de la Justice, n'indique que ma deuxième déclaration n'est pas exacte. En réalité la déclaration du sous-ministre adjoint de la Justice à l'effet que "l'historique de son service semble démontrer qu'on l'a employé de temps à autre à des tâches temporaires" corrobore la mienne.

Je partage l'avis du ministère de la Justice lorsqu'on affirme que le capitaine Lavallée aurait droit à une pension en vertu de la Loi de retraite du service public s'il remplissait encore des fonctions d'un caractère permanent au 31 octobre 1924. Il me semble que ces conditions n'existent pas et c'est pour ces raisons que je m'oppose au paiement d'une pension.

Je suis, monsieur, votre obéissant serviteur,

GEO. GONTHIER, *A.G.*

Le sous-ministre de la Marine et des Pêcheries.

Le Conseil de la Trésorerie a approuvé l'annuité et la gratification, tel que recommandé, mais les versements n'ont pas été faits.

BUREAU DE L'AUDITEUR GÉNÉRAL, 28 août 1924.

MONSIEUR,—Je vous renvoie avec la présente votre état concernant le chiffre de la pension viagère et de la gratification payables à M. J. R. Vicars lors de sa mise à la retraite par votre ministère, en vertu de la Loi de retraite du service public.

S'il a droit aux années de service mentionnées par vous et recommandées par la Commission du Service civil, les chiffres indiqués dans votre état sont exacts.

Comme M. Vicars n'a pas dix années de service continu à son crédit, je vous ferai remarquer qu'il ne semble pas avoir droit à une pension en vertu de la loi, à moins que l'on ne comprenne ses années de service militaire. De 1916 à 1918 il a fait partie des Forces expéditionnaires canadiennes en qualité d'officier, mais on a refusé les pensions dans les cas ou l'on voulait comprendre les années de service militaire par le passé.

Même si on comptait ce service dans son cas, il y a interruption de 24 jours en 1918 dans la continuité de son service, soit comme militaire ou fonctionnaire. Sa rentrée dans le service est une nouvelle nomination dans un ministère autre que celui où on l'employait autrefois.

Bien à vous,

GEO. GONTHIER, *A.G.*

Le contrôleur de finances, ministère de l'Intérieur.

(Pension refusée par le Conseil de la Trésorerie et gratification accordée.)

BUREAU DE L'AUDITEUR GÉNÉRAL, 10 octobre 1924.

CHER MONSIEUR,—J'accuse réception de votre lettre du 9 courant, y compris l'état certifié du service de M. Charles Donaghy au ministère de la Milice et de la Défense. D'après ce rapport on l'a employé sans interruption pendant plus de quatre ans dans ce ministère, et on lui a accordé une gratification de 28 jours de traitement, soit $119.00, lors de son départ en récompense de ses services dans ce ministère. Comme il est entré en fonction à l'Imperial Pension Board le lendemain de son départ du ministère de la Milice et de la Défense il a été employé continuellement, mais le paiement de la gratification susmentionnée soulève la question de son droit à comprendre ce service antérieur.

On lui a accordé cette gratification comme récompense pour service antérieur et on veut maintenant faire entrer cette période de service dans une nouvelle demande de gratification.

J'adresse une copie de cette lettre au Conseil de la Trésorerie afin qu'il soit au courant de mes objections.

Si cette période de service est reconnue, vos calculs sont exacts.

Bien à vous,

WM KEARNS, *A.G. adj.*

Le sous-ministre du Rétablissement des soldats dans la vie civile.

(La demande du ministère est accordée par le Conseil de la Trésorerie à condition que la gratification versée par le ministère de la Milice et de la Défense soit remboursée.)

BUREAU DE L'AUDITEUR GÉNÉRAL, 17 octobre 1924.

MONSIEUR,—Je reçois pour vérification votre état des allocations payables à F. E. Kitching de votre ministère à la suite de sa mise à la retraite en vertu de la Loi de retraite du service public.

On remarque que vous recommandez une gratification basée sur douze années et onze mois de service tandis qu'il n'a réellement été employé que pendant une période de neuf ans et deux mois et n'a reçu aucun salaire depuis trois ans et neuf mois.

D'après le dossier, il semble qu'il a été absent sans rémunération depuis octobre 1920. Est-ce que son absence pendant cette période avait été autorisée par la Commission du Service civil conformément aux règlements qui s'appliquent aux congés?

A moins que cette absence n'ait été approuvée, il semble qu'il ne puisse compter plus de neuf ans et deux mois comme période de service.

Je suis, monsieur,

Votre obéissant serviteur,

WM. KEARNS, *A.G. adj.*

Au sous-ministre des Postes.

(La gratification recommandée a été approuvée par le Conseil de la Trésorerie et a été payée.)

BUREAU DE L'AUDITEUR GÉNÉRAL, 23 juin 1924.

MONSIEUR,—Je vous renvoie ci-inclus l'état relatif au service de C. G. Lenghen, menuisier, Ottawa, et aux annuités qui lui sont payables.

On remarque que vous avez inclus dans son état de service $47\frac{1}{2}$ jours pendant lesquels il a travaillé en 1903-04 et $175\frac{3}{4}$ jours pendant lesquels il a travaillé en 1904-05, et qu'il n'a pas été employé dans la suite avant 1909-10.

Il semble par conséquent que pendant cette période son emploi n'était que temporaire et ne devrait pas être inclus dans son état de service et les annuités auxquelles il a droit. Conséquemment, l'état a été certifié pour une période de treize années de service seulement.

Je suis, monsieur,

Votre obéissant serviteur,

WM. KEARNS, *A.G. adj.*

Au sous-ministre des Travaux publics, Ottawa.

(L'annuité basée sur 14 années de service a été approuvée par le Conseil de la Trésorerie.)

BUREAU DE L'AUDITEUR GÉNÉRAL, 6 novembre 1924.

Cher MONSIEUR,—Je reçois votre état des calculs relatifs à la mise à la retraite de John Jones, manœuvre, Ottawa, à compter du 4 juin 1921.

Lorsque vous avez soumis son cas dans une occasion précédente, vous recommandiez sa mise à la retraite à compter du 1er juin 1921. On vous a alors informé que cet employé était payé à la journée et que, conséquemment, il ne

pouvait prendre sa retraite sous le régime de la Loi de retraite du service public à compter du 1er juin 1921, parce que les employés payés à la journée ne pouvaient prendre leur retraite en vertu de cette loi jusqu'à ce qu'elle fût modifiée le 4 juin 1921.

On doit vous faire remarquer que votre nouvelle recommandation modifiée est à l'effet de rendre la retraite de cet employé effective trois jours plus tard afin d'en faire coïncider la date avec celle de la modification de la loi, et aussi que vous vous êtes dispensé des services de cet homme il y a plus de trois ans.

Il ne semble pas possible de le considérer, vu la nature de son emploi, comme étant encore au service de votre ministère et de croire qu'il a droit à la retraite en vertu de cette loi.

Bien à vous,

WM. KEARNS, *A.G. adj.*

Au sous-ministre des Travaux publics, Ottawa.

Emploi des pensionnaires aux termes des lois de pension de retraite ou de la loi de retraite du service public

BUREAU DE L'AUDITEUR GÉNÉRAL, le 17 novembre 1924.

MONSIEUR,—Le 21 décembre 1922, l'Auditeur général adjoint vous adressa une lettre attirant votre attention sur le fait que l'on nommait à d'autres positions du service administratif des employés mis à la retraite aux termes de la Loi de retraite du service public et qu'on leur accordait non seulement le plein traitement attaché à leurs nouvelles positions, mais, de plus, la pension concédée en vertu de la loi. On jugea la chose contraire aux fins de la loi, espérant que l'on prendrait quelques mesures pour corriger l'anomalie et établir une règle uniforme.

Vous n'avez pas répondu à cette lettre, et j'appelle de nouveau votre attention sur le fait que l'on continue de retenir les services de personnes mises à la retraite et de leur payer et leur traitement et leur pension.

Pour démontrer l'absence d'uniformité dans les divers ministères, notons que quelques-uns retiennent la pension des personnes qu'ils maintiennent en fonction après la mise à la retraite, mais leur paient plein traitement pendant toute la durée de leurs services; d'autres leur versent leur pension et une partie de leur traitement, jusqu'à concurrence du montant du traitement antérieur de l'employé; dans d'autres cas, on accorde le plein traitement aussi bien que la pension. Certains employés n'avaient pas droit à une annuité mais touchaient une indemnité représentant de deux à dix mois de traitement; quelques-uns de ces derniers furent maintenus dans leur ancienne position et reçurent leur ancien traitement.

Il est de mon devoir de signaler ces choses au Conseil de la Trésorerie, car il semble convenable de prendre des mesures pour exercer un contrôle plus efficace des deniers publics versés aux fonctionnaires maintenus en fonction après leur mise à la retraite sous le régime des lois de pensions de retraite ou de retraite du service public.

Votre humble serviteur,

GEO. GONTHIER, *A.G.*

Le secrétaire du Conseil de la Trésorerie.

CONSEIL DE LA TRÉSORERIE, le 21 novembre 1924.

MONSIEUR, — Nous avons reçu votre lettre du 17 courant touchant l'emploi de personnes mises à la retraite sous le régime de la Loi de retraite du service public.

On m'a prié de vous demander de fournir, dans chaque cas, un état indiquant le nom, le ministère, le traitement lors de la mise à la retraite, l'annuité ou la gratification versées aux termes de la Loi de retraite et le traitement actuellement payé.

Votre humble serviteur,

W. C. RONSON, *pour le secrétaire, C.T.*

L'Auditeur général.

BUREAU DE L'AUDITEUR GÉNÉRAL, le 2 novembre 1924.

MONSIEUR,—J'ai reçu la vôtre du 21 courant dans laquelle vous demandez un état indiquant le nom, le ministère, le traitement lors de la mise à la retraite et le traitement actuellement versé aux personnes mises à la retraite aux termes de la Loi de retraite du service public et qui sont maintenus en fonction.

Il m'est impossible de vous fournir un état des traitements actuellement versés aux dits employés, car notre bureau reçoit les bordereaux mensuels quelques mois en retard. Même si les bordereaux de paie de tous les employés de l'Etat étaient vérifiés à l'avance, il me serait encore impossible de vous fournir une liste exacte et complète. Il y a environ trente ministères ou commissions qui ont un personnel d'employés et bien qu'il soit possible de retracer ceux qui travaillent encore dans le ministère où ils étaient employés, il est presque impossible de déterminer si un nouvel employé a déjà travaillé dans un autre ministère ou s'il a été mis à la retraite par un autre département.

Les premiers cas de ce genre que constata notre bureau sont ceux d'employés du ministère des Travaux publics. Une correspondance ouverte avec ce ministère nous apprit que la Commission du Service civil autorisa l'emploi d'un pensionnaire et que le ministère de la Justice opina que l'employé avait droit à occuper la position et à toucher le plein salaire. L'Auditeur général adjoint vous écrivit le 21 décembre 1922, portant la situation à votre attention et vous adressant copie de toute la correspondance publiée dans le rapport annuel de notre bureau pour l'année 1921-22, pages A 16-19. Vu qu'aucune décision ne fut prise en la matière, on n'a pas tenu de liste des personnes ainsi employées depuis cette époque et il est impossible à notre bureau de vous fournir la liste demandée.

La nouvelle loi de pension de retraite, qui provoquera probablement une situation semblable, remet la question en actualité. La Commission du Service civil préside à quelques-unes de ces nominations, pendant que d'autres sont de la catégorie exemptée et ne relèvent pas de la Commission. Si le Conseil de la Trésorerie étudie la question et formule une direction pour la gouverne des ministères, y compris la Commission du Service civil et notre bureau, on pourra alors prendre des mesures pour faire toutes les nominations dans le service administratif conformément à vos règlements.

Votre humble serviteur,

GEO. GONTHIER, *A.G.*

Le secrétaire du Conseil de la Trésorerie.

Loi de la pension, 1924. Les périodes d'absence sans traitement peuvent-elles être comptées lorsque ne sont pas payées les retenues en vue de la pension à même les traitements pour ces périodes?

BUREAU DE L'AUDITEUR GÉNÉRAL, le 21 octobre 1924.

MONSIEUR,—Je vous envoie sous ce pli une copie d'une lettre venant du sous-ministre suppléant de la Justice répondant à un certain nombre de questions que je lui ai soumises relativement à l'interprétation de la Loi de la pension du service civil, 1924.

On voit, d'après ces décisions, que diverses classes d'employés peuvent légalement prétendre avoir le droit d'inclure dans la durée de leur service, pour les fins de la pension, les périodes d'absence pendant lesquelles ces employés se sont trouvés en congé sans traitement et pour lesquelles aucune contribution n'a été versée au fonds de la pension. Ces commis ont été absents sans toucher de traitement pendant diverses périodes dépassant plus d'une année dans certains cas, et, comme l'indique la lettre, ces employés peuvent compter la pleine période de leur service, sans tenir compte des absences sans traitement, ni du fait qu'ils n'ont versé aucune contribution pendant ces absences.

Dans une autre catégorie de cas (8) et (9) un employé peut compter en plein tout le service temporaire qu'il a fait antérieurement sans verser les contributions voulues pour cette période de service.

Aux termes de l'ancienne loi de la pension la pratique consistait à déduire les retenues du traitement autorisé de l'employé pour la pleine période de service sans tenir compte des périodes d'absence sans traitement. On considérait cette pratique équitable pour les deux parties, le Gouvernement permettant à l'employé de compter ces périodes d'absence lorsque l'employé payait les retenues à même son traitement autorisé pour ces périodes d'absence. On considérait comme étant une des exigences fondamentales de la loi le fait que l'employé ne pouvait pas compter une période quelconque de service à moins de ne payer les retenues voulues pour cette période. Une difficulté naît maintenant du fait que l'on emploie dans la présente loi les mots "traitement reçu" au lieu du mot "traitement" employé dans les anciennes lois.

Comme c'est au ministre des Finances qu'est confiée l'administration de cette loi, j'attire votre attention sur le fait qu'aux termes de la présente loi les allocations de pensions peuvent être maintenant accordées en se basant sur le service pour lequel aucune contribution n'a été versée. Dans une catégorie de cas, le sous-ministre suppléant de la Justice déclare qu'il considère à propos de modifier la loi dans le but d'exiger le versement des contributions pour un certain service. Je partage cette opinion mais, comme question de justice, je crois que la loi devrait être modifiée de façon à ce que les retenues soient faites dans toutes les classes, soit pour un service antérieur, soit pour un service futur, pour toute période comptée aux fins de la pension.

Je suis, monsieur, votre obéissant serviteur,

GEO. GONTHIER, *A.G.*

Le secrétaire du Conseil de la Trésorerie.

BUREAU DE L'AUDITEUR GÉNÉRAL, 7 octobre 1924.

MONSIEUR,—Je dois demander votre opinion sur l'application des dispositions de la Loi de pension du service civil de 1924 au sujet des questions suivantes:—

(1) Un contributaire au fonds de retraite choisit de devenir contributaire sous l'empire de la nouvelle loi de pension et offre de payer les arriérés pour les périodes de son service temporaire durant lesquelles on n'a pas fait de retenues. Comme il a été absent sans traitement pendant des périodes d'un mois ou environ chaque année, est-ce que ses retenues devraient être calculées sur le plein montant du traitement annuel ou seulement sur le traitement réellement touché?

(2) Dans le dernier cas, peut-on tenir compte des périodes d'absence durant lesquelles aucune retenue n'a été faite en calculant la longueur du service qui déterminera le montant de la pension?

(3) Est-ce qu'un contributaire au fonds de retraite, qui, dans le passé, n'a versé des retenues que sur le traitement réellement touché, bien qu'il fût un fonctionnaire permanent, est obligé, d'après la loi, à contribuer pour ces périodes d'absence? Sinon, peut-on inclure ces périodes en établissant la longueur de son service?

(4) Un contributaire au fonds de retraite a versé dans le passé des sommes retenues sur son traitement annuel, bien que le traitement touché fût inférieur à ce chiffre par suite d'absences sans traitement. Est-ce que ces périodes d'absence peuvent être comprises dans la longueur du service calculée pour établir la quotité de la pension? Sinon, est-ce que les retenues pour les périodes d'absence doivent être remboursées?

(5) Un employé à la saison recevait un traitement mensuel pour la saison de travail, mais aucune retenue n'a été déduite de son traitement, si ce n'est récemment, alors que les conditions de son emploi ont été changées et que son traitement est devenu annuel. Dans le cas où cet employé déciderait de devenir contributaire sous l'empire de la nouvelle loi et de payer les arriérés de retenue sur le traitement qu'il recevait comme employé à la saison, les retenues doivent-elles être calculées sur la base d'un traitement annuel ou sur le montant du traitement reçu? Dans ce dernier cas, la saison doit-elle compter comme une année entière pour le calcul de la pension, ou doit-on compter seulement la période d'emploi rémunéré? S'il décide de ne pas contribuer pour ce temps de service antérieur, de quelle manière ce service doit-il s'appliquer?

(6) Un fonctionnaire permanent travaillant actuellement à l'année et contribuant au fonds de retraite décide de devenir contributaire sous l'empire de la nouvelle loi et de payer les arriérés de retenue sur le traitement qu'il recevait comme employé sessionnel du Parlement, traitement basé sur un taux quotidien pour la période de la session seulement. Dans ce cas, une session peut-elle compter pour une année en calculant l'allocation de retraite, et s'il en est ainsi, les retenues doivent-elles être faites sur le traitement annuel ou sur le traitement reçu?

(7) Au cas où un contributaire, au sens de la nouvelle loi, serait absent, en congé non rémunéré, serait-il permis d'opérer un rabais sur son salaire annuel pour les périodes d'absence et de faire entrer lesdites périodes dans la durée de ses services?

(Cette procédure était suivie d'après l'ancienne loi de pension, il était entendu qu'un fonctionnaire pouvait compter toutes les périodes d'absence autorisée sans ou avec traitement, mais seulement lorsque les retenues avaient été déduites de son traitement pour ces périodes. Bien

que la chose ne fut pas clairement énoncée dans la loi il était reconnu qu'un fonctionnaire ne pouvait pas tenir compte de ces périodes de service à moins que les retenues statutaires n'eussent été déduites par ces périodes. Cela simplifiait en plus l'application de la loi de pension.)

(8) Pour calculer le montant payable en vertu de la loi, peut-on faire entrer en ligne de compte le service antérieur à titre provisoire d'un fonctionnaire nommé à titre permanent avant le 19 juillet dernier?

(9) Si le service à titre provisoire peut être compté en entier, doit-on exiger les retenues basées sur le salaire reçu pendant la période ou les périodes de service à titre provisoire?

(10) Si la réponse à la question 8 est affirmative, le pouvoir qu'il a de faire compter ce service se trouve-t-il atténué par le fait qu'il a été rémunéré pendant la durée de son service temporaire aux taux courants ou à tout autre traitement que le traitement annuel reconnu d'au moins $600?

(11) L'échelle de traitements payés à un garçon de bureau est de $300 à $540. Le titulaire permanent d'une position de ce genre, après le 19 juillet dernier, ayant été subséquemment promu à une position comportant un traitement de $600 ou plus, peut-il être considéré comme ayant le droit, après avoir obtenu ladite promotion, de payer des retenues sur le traitement qu'il a touché à titre de garçon de bureau et compter ses années de service à ce titre pour les fins de pension de retraite?

(12) Les retenues déduites aux termes de la loi de pension peuvent-elles être considérées comme étant des contributions aux termes de la loi de pension de 1924, dans le cas d'un fonctionnaire qui choisit l'application de cette dernière loi?

(13) Un fonctionnaire qui a versé des retenues aux termes de la loi de pension pendant 35 ans choisit l'application des stipulations de la loi de pension 1924 sans payer le déficit qui existe dans ses contributions. Il meurt alors qu'il est encore dans le service laissant simplement une sœur à titre de dépendant. Peut-on payer quoi que ce soit à la sœur dépendante aux termes de l'article 7 (3)?

J'ai l'honneur d'être, monsieur, votre obéissant serviteur,

WM. KEARNS, *A.G. adjoint.*

Le sous-ministre adjoint, ministère de la Justice.

MINISTÈRE DE LA JUSTICE, 21 octobre 1924.

MONSIEUR,—Relativement à votre lettre du 7 courant dans laquelle vous soumettiez à notre décision un certain nombre de questions ayant trait à l'interprétation de la Loi de pension du service civil, 1924, j'ai l'honneur de répondre à ces questions comme suit:—

(1) Un contributaire au fonds de retraite choisit de devenir contributaire sous l'empire de la nouvelle loi de pension et offre de payer les arriérés pour les périodes de son service temporaire durant lesquelles on n'a pas fait de retenues. Comme il a été absent sans traitement pendant des périodes d'un mois ou environ chaque année, est-ce que ces retenues devraient être calculées sur le plein montant du traitement annuel ou seulement sur le traitement réellement touché?

Réponse: Les retenues relatives à ce service devront être calculées sur la base du traitement total réellement touché.

(2) Dans le dernier cas, peut-on tenir compte des périodes d'absence durant lesquelles aucune retenue n'a été faite en calculant la longueur du service calculée pour fins de pension?

Réponse: Oui, s'il faisait partie du service pendant ces périodes d'absence.

(3) (*a*) Est-ce qu'un contributaire au fonds de retraite, qui, dans le passé, n'a versé des retenues que sur le traitement réellement touché, bien qu'il fût un fonctionnaire permanent, est obligé d'après la loi à contribuer pour ces périodes d'absence, et (*b*) dans la négative, peut-il comprendre ces périodes en établissant la longueur de son service?

Réponse: Quant à (*a*): Non. Quant à (*b*): Oui.

(4) Un contributaire au fonds de retraite a versé par le passé des sommes retenues sur son traitement annuel bien que le traitement touché fût inférieur à ce chiffre, par suite d'absences sans traitement.

(*a*) Est-ce que ces périodes d'absence peuvent être comprises dans la longueur du service calculée pour fins de pensions?

(*b*) Dans la négative, est-ce que les retenues pour les périodes d'absence devraient être remboursées?

Question (*a*): Réponse comprise ci-dessus.

Question (*b*): Je ne vois aucune raison légale pour le remboursement de ces retenues, et si le contributaire a décidé, à son choix, de devenir un contributaire sous l'empire de la nouvelle loi, le montant accumulé à son crédit dans le fonds de retraite a été transféré, en vertu de l'article 16, au fonds créé par la nouvelle loi, et le contributaire s'est désisté de son droit à tout paiement ou avantage en vertu des dispositions de la Loi de retraite.

(5) Un employé à la saison recevait un traitement mensuel pour la saison de travail, mais aucune retenue n'a été déduite de son traitement, si ce n'est récemment, alors que les conditions de son emploi ont été changées et que son traitement est devenu annuel.

(*a*) Dans le cas où cet employé déciderait de devenir contributaire sous l'empire de la nouvelle loi et de payer les arriérés de retenue sur le traitement qu'il recevait comme employé à la saison, les retenues doivent-elles être calculées sur la base d'un traitement annuel ou sur le montant du traitement reçu?

(*b*) Dans ce dernier cas, la saison doit-elle compter comme une année entière pour le calcul de la pension ou doit-on compter seulement la période d'emploi rémunéré?

(*c*) S'il décide de ne pas contribuer pour ce temps de service antérieur, de quelle manière ce service doit-il s'appliquer?

Question (*a*): Les retenues doivent être calculées sur le montant du traitement reçu.

Question (*b*): Si l'employé à la saison était permanent, alors il doit être considéré comme ayant été continuellement dans le service et chaque saison doit compter comme une année de service, mais autrement, on ne doit compter que la période de l'année durant laquelle il a été employé et a reçu un traitement.

Question (*c*): On doit compter la moitié des périodes mentionnées à la question précédente, suivant le cas.

(6) Un fonctionnaire permanent travaillant actuellement à l'année et contribuant au fonds de retraite décide de devenir contributaire sous l'empire de la nouvelle loi et de payer les arriérés de retenue sur le traitement qu'il recevait comme employé sessionnel du Parlement, traitement basé sur un taux quotidien pour la période de la session seulement. Dans ce cas, une session peut-elle compter pour une année en calculant l'allocation de retraite, et, s'il en est ainsi, les retenues doivent-elles être faites sur le traitement annuel ou sur le traitement reçu?

Réponse: Si l'employé occupait la position de commis parlementaire à titre permanent, je crois que chaque session doit compter pour une année de service pour les fins de pension de retraite, mais les arriérés de retenue ne sauraient être calculés que sur le traitement effectivement reçu. D'autre part, si l'employé n'était qu'un messager parlementaire surnuméraire, seule la période de service réel comptera pour les fins de pension de retraite et les arriérés de retenue, s'il en est, seront calculés sur le montant du traitement versé.

A titre de renseignement sur la question de permanence des commis parlementaires, je vous envoie copie de la lettre de M. Newcombe en date du 6 mars 1922 et adressée à l'honorable président de la Chambre des Communes.

(7) Au cas où un contributaire, au sens de la nouvelle loi, serait absent, en congé non rémunéré, serait-il permis d'opérer un rabais sur son traitement annuel pour les périodes d'absence et de faire entrer les dites périodes dans la durée de ses services?

Réponse: Je crois que d'après l'esprit de la loi on ne peut déduire de retenues que sur le traitement effectivement versé au contributaire, mais, toutefois, on doit tenir compte des périodes d'absence en congé non rémunéré en calculant le chiffre de la pension de retraite.

(8) Pour calculer le montant payable en vertu de la loi, peut-on faire entrer en ligne de compte le service antérieur à titre provisoire d'un fonctionnaire nommé à titre permanent avant le 19 juillet dernier?

Réponse: Oui, on peut tout le compter.

(9) Si le service à titre provisoire peut être compté en entier, doit-on exiger des retenues basées sur le traitement reçu pendant la période ou les périodes de service à titre provisoire?

Réponse: La loi ne contient aucune stipulation exigeant le paiement de retenues de la part de ces employés pour le service temporaire qu'ils ont fait antérieurement; mais, m'en tenant à l'intention de la loi et aux stipulations ayant trait aux autres classes d'employés, je considère qu'il est opportun de faire modifier la loi de manière à exiger le paiement des retenues pour le service temporaire de ces employés.

(10) Si la réponse à la question est affirmative, le pouvoir qu'il a de faire compter ce service se trouve-t-il atténué par le fait qu'il a été rémunéré pendant la durée de son service temporaire aux taux courants ou à tout autre salaire que le traitement annuel reconnu d'au moins $600?

Réponse: Non.

(11) L'échelle de traitements payés à un garçon de bureau est de $300 à $540. Le titulaire permanent d'une position de ce genre, après le 19 juillet dernier, ayant été subséquemment promu à une position comportant un traitement de $600 ou plus, peut-il être considéré comme ayant le droit, après avoir obtenu ladite promotion, de payer des retenues sur un traitement qu'il a touché à titre de garçon de bureau et compter ses années de service à ce titre pour les fins de pension de retraite?

Réponse: Oui.

(12) Les retenues déduites aux termes de la loi de pension peuvent-elles être considérées comme étant des contributions aux termes de la Loi de pension 1924, dans le cas d'un fonctionnaire qui choisit l'application de cette dernière loi?

Réponse: Non.

(13) Un fonctionnaire qui a versé des retenues aux termes de la loi de pension pendant 35 ans choisit l'application des stipulations de la Loi de pension 1924 sans payer le déficit qui existe dans ses contributions. Il meurt alors qu'il est encore dans le service laissant simplement une sœur à titre de dépendant. Peut-on payer quoi que ce soit à la sœur dépendante aux termes de l'article 7 (3)?

Réponse: Non.

J'ai l'honneur d'être, monsieur, votre obéissant serviteur,

W. STUART EDWARDS, *S.-M. adjoint.*

L'Auditeur général adjoint.

MINISTÈRE DES FINANCES, le 3 décembre 1924.

CHER MONSIEUR,—J'ai l'honneur de vous accuser réception de votre lettre en date du 21 du mois écoulé ayant trait à un projet de modification à la Loi de la pension du service civil, 1924, touchant la question de la contribution pour service antérieur par un employé civil qui devient contributaire aux termes de la partie I de la loi.

Votre dévoué,

J. C. SAUNDERS, *S.M.F.*

L'Auditeur général.

Dates de l'éligibilité aux augmentations statutaires pour les employés dont les positions ont été reclassifiées

BUREAU DE L'AUDITEUR GÉNÉRAL, le 16 avril 1924.

MONSIEUR,—Au cours de l'exercice qui vient de se terminer la Commission du Service civil a autorisé un certain nombre de reclassifications et de promotions qui n'étaient pas reconnues au point de vue du paiement des traitements augmentés parce que le Parlement n'avait voté aucun crédit pour les traitements plus élevés et que le Conseil de la Trésorerie n'a pas autorisé le paiement des augmentations à même le crédit 452.

Il s'en suit que dans ces cas la classification plus élevée a été autorisée pour l'exercice 1923-24 mais que l'augmentation de traitement n'a pas été payée et que, dans l'énumération des traitements de ces employés dans le Rapport annuel, le traitement payé ne correspondra pas avec le traitement autorisé. Pour l'année courante la Commission du Service civil a approuvé une augmentation statutaire, et un traitement correspondant au deuxième degré de l'échelle de traitements a été voté par le Parlement.

J'attire votre attention sur ce qui a été fait dans ces cas parce que nous considérons qu'une des premières exigences à satisfaire en effectuant une promotion ou une reclassification est que le Parlement ait inclus les montants nécessaires dans les estimés budgétaires. Ces montants n'ont pas été inclus pour les classifications plus élevées l'an dernier, mais les employés, bien que n'ayant pas touché une augmentation de traitement dans le temps, en retirent effectivement un bénéfice du fait qu'on leur a accordé une augmentation de traitement du 1er avril 1924, en portant leur traitement à celui du degré supérieur suivant, dans l'échelle de traitements des positions supérieures.

Je vous envoie sous ce pli des copies de quelques-unes des lettres qui ont trait à cette question.

Je suis, monsieur, votre obéissant serviteur,

WM KEARNS, *A.G. adj.*

Le secrétaire du Conseil de la Trésorerie.

BUREAU DE L'AUDITEUR GÉNÉRAL, le 8 mai 1924.

MONSIEUR,—Pour votre information et faire suite à ma lettre du 16 du mois dernier je vous inclus sous pli copie d'un certificat approuvant la promotion de J. Kerr à la position de commis classeur senior à partir du 1er avril 1923, "aux fins de l'augmentation statutaire seulement" transmis tout récemment par la Commission et lequel avait été émis depuis la clôture du dernier exercice.

Bien qu'il semble que l'on se soit conformé aux exigences de la loi en ce qui concerne l'autorisation des certificats couvrant les promotions et les augmentations statutaires, la question se présente de savoir si le Conseil de la Trésorerie, au point de vue du contrôle qu'il doit exercer sur les crédits tels que soumis au Parlement, avait l'intention de permettre une classification plus élevée pour une ou plusieurs années sans les prévisions budgétaires nécessaires dans la loi des subsides, concernant ces positions supérieures et l'augmentation de ces traitements, bien que ces traitements plus élevés n'aient pas été payés au cours de ces années.

Je demeure, monsieur, votre obéissant serviteur,

WM. KEARNS, *A.G. adj.*

M. J. C. Saunders,
sous-ministre des Finances
et secrétaire du Conseil de la Trésorerie.

MINISTÈRE DE LA JUSTICE, le 6 octobre 1924.

MONSIEUR,—Relativement à votre lettre du 22 juillet dernier nous soumettant pour obtenir notre décision la question de savoir si les augmentations statutaires sont payables à certains employés dans le service, il semble que les faits relatifs à cette question sont comme suit: Durant l'exercice 1923-24 la Commission approuva la reclassification et la promotion de certains employés dans le service, mais vu que le Parlement n'avait pas voté les crédits nécessaires que comportaient ces changements, le Conseil de la Trésorerie a refusé d'autoriser le paiement d'après ces échelles plus élevées et par conséquent les employés concernés n'ont pas reçu les augmentations de traitement au cours de l'exercice 1923-24. Cependant, pour l'année courante les augmentations statutaires au degré suivant de l'échelle de traitement ont été approuvées par la Commission du Service civil et les fonds nécessaires à cette fin ont été votés par le Parlement. La question soumise est je crois celle de savoir si ces augmentations statutaires sont payables, vu le fait que les crédits requis pour le paiement de ces salaires plus élevés résultant de la reclassification ou de la promotion de ces employés au cours de l'exercice 1923-24 n'ont pas été votés par le Parlement.

Ma décision est comme suit:—

(1) Si la reclassification ou la promotion d'un employé comportait l'établissement d'une nouvelle classe et d'une nouvelle échelle de traitement pour cette classe ou comportait la modification de l'échelle de traitement d'une classe déjà établie, et que les taux proposés impliquaient des crédits plus considérables à voter, alors ces taux ne sauraient devenir en vigueur avant que le Parlement n'ait voté les sommes requises pour faire face à cette dépense plus élevée (article 45B, par. 1 Loi du Service civil) ; et si les sommes requises n'ont été votées qu'à la dernière session du Parlement et pour l'exercice en cours, alors la reclassification et la promotion ne prennent effet que depuis le 1er avril dernier et les augmentations statutaires que comportent les nouvelles échelles de traitement n'ont pu être approuvées qu'après cette date.

(2) Dans le cas des employés qui ont été reclassifiés ou promus dans une classe déjà établie (aucune recommandation n'étant faite pour en modifier les échelles de traitement) conformément aux dispositions de la Loi du Service civil, je suis d'opinion que ces employés ont droit de recevoir leur traitement d'après les échelles plus élevées de la classe à laquelle ils sont promus malgré le fait que les fonds nécessaires pour payer à ces employés les traitements tels qu'augmentés n'ont pas été votés par le Parlement. Il s'en suit que ces employés ont droit de recevoir les augmentations statutaires prévues dans leurs échelles respectives de traitement au cours du présent exercice.

J'ai l'honneur d'être, monsieur, votre obéissant serviteur,

W. S. EDWARDS, *S.-M. adj. de la J.*

Le secrétaire du Conseil de la Trésorerie.

Allocations pour uniformes des employés de l'Etat

BUREAU DE L'AUDITEUR GÉNÉRAL, 20 novembre 1924.

CHER MONSIEUR,—En examinant les comtpes de dépenses des divers ministères, on constate une grande variété dans les allocations payées pour les uniformes de certains employés de l'Etat.

Par exemple, le ministère des Douanes alloue $75.00 par année pour les uniformes de certains employés. Le ministère de l'Immigration alloue aux employés portant uniforme les deux tiers du coût du costume—habit, casquette et pardessus, jusqu'à un maximum fixe. Certains fonctionnaires du ministère de la Santé, les valets des wagons privés de l'Etat et les facteurs des postes reçoivent tous le coût total de l'uniforme. Pour ces derniers, le ministère achète les matériaux et demande des soumissions pour la confection des uniformes. Dans d'autres ministères, les chauffeurs, les hommes d'ascenseurs, les surveillants, etc., reçoivent le plein prix.

Sans doute, certains employés doivent être tenus de porter l'uniforme lorsqu'ils remplissent leurs fonctions officielles, mais il semble que si le Conseil de la Trésorerie adoptait des règlements uniformes à ce sujet, on obtiendrait des prix moins variée et l'on réaliserait une économie.

Ces règlements pourraient, à mon sens, porter sur les points suivants: —

(1) Quels fonctionnaires ou quelles catégories de fonctionnaires doivent porter uniforme pour remplir leurs fonctions publiques.
(2) Le ministère doit-il fournir les uniformes ou accorder une allocation aux employés pour qu'ils s'en procurent.
(3) Le Gouvernement doit-il payer le prix complet de l'uniforme ou l'employé doit-il fournir une part de ce prix.
(4) Quelles parties du vêtement doivent être considérées comme constituant un "uniforme".

Votre tout dévoué,

GEO. GONTHIER, *A.G.*

Le secrétaire du Conseil de la Trésorerie.

Avance à la Commission du havre de Québec malgré l'arrérage des intérêts sur des prêts antérieurs

BUREAU DE L'AUDITEUR GÉNÉRAL, 23 juin 1924.

MONSIEUR,—J'ai reçu du ministère de la Marine et des Pêcheries une demande relative à l'émission d'un chèque de $112,000 en faveur de la Commission du havre de Québec, représentant la somme autorisée par le décret du C.P. nº 913, en date du 7 juin 1924, comme avance à imputer sur le compte des prêts autorisés par le statut.

En m'informant à votre ministère, j'ai appris que la Commission du havre de Québec avait $2,142,923.24 d'arrérages d'intérêts sur les prêts antérieurs. Je crois devoir signaler cet état de choses au Conseil de la Trésorerie avant d'autoriser le paiement de l'avance demandée.

En vertu de l'article 10 de la loi du Parlement autorisant la constitution d'un bureau de vérification, chapitre 30 des statuts de 1923, le bureau doit faire enquête sur les opérations financières de toute commission ou autre corps public fonctionnant grâce aux crédits prélevés sur le Trésor du Canada ou à l'aide des octrois ou des prêts du dit Trésor, etc.

L'enquête ainsi autorisée aura sans doute lieu prochainement, mais en attendant j'aimerais savoir si le Conseil de la Trésorerie désire que l'avance de $112,000 demandée par le ministère de la Marine et des Pêcheries en vertu du décret 913 du 7 juin 1924 soit payée malgré les arrérages d'intérêts.

Je suis, monsieur, votre obéissant serviteur,

GEO. GONTHIER, *A.G.*

Le secrétaire du Conseil de la Trésorerie.

CONSEIL DE LA TRÉSORERIE, 17 juillet 1924.

CHER MONSIEUR,—Votre communication du 23 dernier concernant une avance de $112,000 à la Commission du havre de Québec a été examinée par le Conseil de la Trésorerie à la réunion tenue le 12 courant.

Le Conseil, en attendant votre enquête sur la question, recommande que l'avance mentionnée dans votre lettre soit effectuée.

Votre tout dévoué,

J. C. SAUNDERS, *Sec. du conseil de la Tr.*

L'Auditeur général.

Crédits séparés et en détail pour les traitements

BUREAU DE L'AUDITEUR GÉNÉRAL, 27 décembre 1924.

CHER MONSIEUR,—L'article 45B (1) de la Loi du Service civil autorise l'établissement de taux de compensation pour les nouvelles classes du service civil lors d'une organisation, et le changement des taux de compensation pour les classes existantes, mais "ces taux ne peuvent s'appliquer à moins que le Parlement n'ait voté le montant requis pour cette augmentation de dépenses".

Les traitements destinés au service d'Ottawa sont votés en détail dans les crédits, dans presque chaque cas sous la rubrique du gouvernement civil, et les diverses positions prévues par la classification dans les divers ministères sont énumérées avec les rétributions attachées à chacune. Donc, toutes les fois qu'il y a un changement ou une addition dans la classification d'un ministère, le bureau de l'Auditeur peut voir si le Parlement a voté le montant nécessaire conformément à la loi.

Mais il y a d'autres parties du service où les traitements ne sont pas donnés en détail, et le montant total du crédit est le seul guide ou la seule limite pour la création de nouvelles classes ou pour le maximum des rétributions pour les classes existantes. Dans la partie désignée sous le nom de service extérieur et comprenant un nombre considérable d'employés, on ne trouve aucun détail dans les crédits. Dans quelques cas, les choses sont encore plus compliquées par suite du fait que "traitements et dépenses contingentes" ou "traitements et dépenses" sont inclus dans le même crédit.

A part cette question des traitements dans le service extérieur, il y a celle des employés dans le service intérieur occupant des positions permanentes dans les ministères à Ottawa et dont les rétributions sont payées sur des crédits généraux, et non pas sur ceux du gouvernement civil. Par exemple, dans le ministère de l'Intérieur, environ les deux tiers du personnel permanent à Ottawa sont rétribués sous la rubrique du gouvernement civil, tandis que l'autre tiers, retirant un montant total de plus de $800,000 par année, est rétribué sur des crédits généraux applicables à tout le Dominion. Il peut donc être créé de nouvelles positions de commis dans le service intérieur de ce ministère, ou les taux autorisés pour les classes existantes peuvent être augmentés, si le crédit destiné au paiement de ces dépenses est un crédit général pour le service extérieur.

Ainsi lorsqu'on vote les traitements en détail comme on le fait pour le gouvernement civil, il n'est pas possible de créer une nouvelle position de commis sans que le Parlement ait voté des crédits spéciaux à cette fin, mais en ce qui concerne les crédits du service extérieur qui comprennent la plus grande partie du service la chose est possible. Il peut se faire que dans le ministère en question, deux commis fassent un travail semblable dans le même bureau à Ottawa, et que le traitement de l'un soit versé à même les crédits du gouvernement civil tandis que celui de l'autre le soit à même un crédit général affecté au service extérieur. On peut créer une position plus élevée pour l'un sans que celle-ci soit l'objet d'un vote, mais on ne le peut pas pour l'autre si cette position n'est pas indiquée dans les crédits du gouvernement civil. S'il n'existe pas de crédit spécial, on peut s'opposer à ce que le fonctionnaire soit payé à même les crédits du gouvernement civil, mais la même objection n'existe pas dans le cas du fonctionnaire payé à même les crédits affectés aux traitements du service extérieur.

A mon avis cet article de la loi requiert une estimation plus détaillée des traitements, autres que ceux du gouvernement civil, afin que l'on puisse déterminer définitivement et exactement, lorsque l'on proposera de tels changements, si le Parlement a voté les crédits nécessaires à cette fin.

Cette question intéresse mon département vu qu'on me présente des bordereaux de paie à vérifier qui comprennent des changements de classification dans l'organisation d'un ministère, comportant des augmentations de traitements pour des classes existant déjà; augmentations qui n'ont pas été comprises dans les crédits du Parlement au sens que le Parlement ne savait pas que les crédits généraux votés pour les traitements et dépenses pourraient servir à des changements de classification comportant des augmentations de traitements.

Bien à vous,

GEO. GONTHIER, *A.G.*

Le sous-ministre des Finances.

DOMINION OF CANADA

REPORT

OF THE

AUDITOR GENERAL

FOR THE

YEAR ENDED MARCH 31

1924

VOLUME II

PARTS A to N

PRINTED BY ORDER OF PARLIAMENT

OTTAWA
F. A. ACLAND
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1925

DOMINION DU CANADA

RAPPORT

DE

L'AUDITEUR GÉNÉRAL

POUR

L'EXERCICE CLOS LE 31 MARS

1924

VOLUME II

PARTIES A à N

IMPRIMÉ PAR ORDRE DU PARLEMENT

OTTAWA
F. A. ACLAND
IMPRIMEUR DE SA TRÈS EXCELLENTE MAJESTÉ LE ROI
1925

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AUDITOR GENERAL'S REPORT

1923-24

PART "A"

DEPARTMENT OF AGRICULTURE

DETAILS OF EXPENDITURE AND REVENUE

RAPPORT DE L'AUDITEUR GÉNÉRAL

1923-24

PARTIE "A"

MINISTÈRE DE L'AGRICULTURE

DÉTAIL DES DÉPENSES ET DES REVENUS

Department of Agriculture: Summary of Expenditure and Revenue — Ministère de l'Agriculture: Sommaire des dépenses et des Revenus	Page in Part A — Page à la partie A	$ cts.	$ cts.
Expenditure—Dépenses			
Civil Government—Gouvernement civil—			
Salaries—Minister (under Statute)—Traitements—Ministre (en vertu de la loi)	3	10,000 00	
Staff—Personnel	3	640,018 16	
Contingencies—Dépenses contingentes	9	134,919 55	784,937 71
Agriculture—			
Agricultural Instruction Act—Administration	43	7,890 98	
Agricultural Instruction, grants for	43	900,000 00	
Cold Storage Warehouses	43	40,000 00	
Dairying	43	226,016 84	
Destructive Insect and Pest Act	45	263,769 80	
Entomology	46	23,213 13	
Experimental Farms	46	1,508,587 42	
Fruit	64	177,048 91	
Health of Animals	64	2,135,433 89	
International Institute of Agriculture	72	19,967 89	
Live Stock	73	1,198,522 69	
Publications	79	28,500 00	
Seed, Feed and Fertilizer Control	79	247,000 58	
Dehydration of Fruits and Vegetables	80	10,492 36	
Chilled Beef Shipments	81	7,075 48	
Grant to G. B. Anderson	81	1,500 00	
Suppression of foul brood in bees	81	5,000 00	
Agricultural Produce Marketing Agent	81	5,037 88	6,805,057 85
Superannuation—Pensions de retraite—			
Public Service Retirement Act, 1920 (Part F)	.....	.....	12,127 58
Miscellaneous—Dépenses diverses—			
National Dairy Council, grant to	81	3,000 00	
National Horticultural Council, grant to	81	8,000 00	
Provisional Bonus Allowance	81	182,614 12	
Gratuities to families of deceased employees	81	2,370 00	195,984 12
Total Expenditure—Total des dépenses	.....	.....	7,798,107 26
Revenue—Revenus			
Casual Revenue—Revenu casuel—			
Cattle Inspection	82	7,718 81	
Experimental Farms—Sales	82	125,814 96	
Race Track Supervision	83	3,645 44	
Sundries	83	41,891 03	179,070 24
Fines and Forfeitures—Amendes et confiscation	83	.....	3,595 03
Total Revenue—Total des revenus	.....	.....	182,665 27

Abatements — Fonds de retraite	Agriculture: Salaries at Ottawa — Agriculture: Traitements à Ottawa	Salary — Traitements	Bonus — Boni
$ cts.		$ cts.	$ cts.
	Minister—Ministre—		
	Hon. W. R. Motherwell, 12 m	10,000 00	
	Deputy Minister—Sous-ministre—		
275 00	J. H. Grisdale, 12 m	a5,500 00	
	Assistant Deputy Minister and Secretary—		
	A. L. Jarvis, 12 m	4,800 00	
	Staff—Personal		
126 00	J. Adams, botanist, 12 m	2,520 00	
84 00	Charles E. Allen, jr. chemist, 12 m	1,680 00	
72 00	Carl E. Allen, sr. clk. sten., 12 m	1,440 00	261 00
135 00	J. A. Allen, animal pathologist, 12 m	2,700 00	
78 00	L. Alward, sr. clk. sten., 12 m	1,560 00	
66 75	E. Ambridge, sr. clk. sten., 9 m. at $1,320, 3 m. at $1,380	1,335 00	
74 25	W. G. Ambridge, sr. clk., 3 m. at $1,440, 9 m. at $1,500	1,485 00	
250 00	E. S. Archibald, director experimental farms, 12 m.	a5,000 00	
73 50	D. A. Argue, sr. clk. sten., 6 m. at $1,440, 6 m. at $1,500	1,470 00	
240 00	H. S. Arkell, live stock commissioner, 12 m	4,800 00	
63 00	M. E. Armstrong, clk. sten., 12 m	1,260 00	297 00
120 00	T. F. Astle, editor gr. 1, 12 m	2,400 00	
57 00	J. Audley, prin. clk., April 1 to Oct. 16 at $2,280 (retired)	1,238 06	32 58
40 00	A. E. Bales, stat. clk., 10 m. to Mar. 31 at $960	800 00	69 30
60 00	F. A. Barnes, clk. sten., 12 m	1,200 00	60 00
51 00	L. M. Barnes, clk. sten., 12 m. at $1,020 (less 2½ d.)	1,013 06	82 60
192 00	R. Barnes, chief, meat and canned foods div., 12 m	3,840 00	
103 50	S. Barnes, field husbandman, 9 m. at $2,040, 3 m. at $2,160	2,070 00	
154 00	G. H. Barr, chief, dairy div., 11 m. to Feb. 29 at $3,360 (resigned)	3,080 00	
63 00	B. T. Bauer, sr. clk. sten., 9 m. to Dec. 31 at $1,680 (less half-pay 6 d. Dec.)	1,246 45	
54 00	J. B. Beaith, clk. sten., 12 m	1,080 00	315 00
	H. G. Beaton, clk. sten., May 11 to June 25 at $600, 5 m. to Mar. 31 at $960	475 53	46 49
50 25	M. A. Beauchamp, clk. typist, 3 m. at $960, 9 m. at $1,020	1,005 00	83 25
51 75	A. Beaudet, clk. sten., 9 m. at $1,020, 3 m. at $1,080	1,035 00	80 37
60 00	Y. Beaudry, clk. sten., 12 m	1,200 00	297 00
78 00	A. Belanger, sr. clk., 12 m	1,560 00	202 00
24 00	H. I. Best, clk. sten., 6 m. to Mar. 31 at $960	480 00	157 50
90 00	A. H. W. Birch, apiarist, 12 m	1,800 00	
90 00	L. A. Bissell, prin. clk., 12 m. at $1,800 (less ded.)	1,797 00	118 92
61 00	J. Blackburn, sr. clk., 5 m. at $1,080, 7 m. at $1,320	1,220 00	294 00
36 00	C. Bleeks, jr. clk. sten., 12 m	720 00	94 50
88 00	E. A. Boivin, sr. translator, 4 m. at $1,680, 8 m. at $1,800	1,760 00	129 28
5 42	J. G. Bonneville, clk. sten., April 1-30 at $1,300 (retired)	108 33	24 75
24 31	E. J. Bostock, lab. asst., 12 m. at $900 (less April 18-Oct. 16)	453 79	47 58
51 00	R. Boudreau, clk. sten., 12 m	1,020 00	83 25
75 00	L. Boulet, translator, 12 m	1,500 00	261 00
51 00	L. G. Boyd, clk. sten., 12 m	1,020 00	83 25
35 25	M. Boyle, jr. clk. sten., 3 m. at $660, 9 m. at $720	705 00	94 50
50 00	V. Braceland, jr. clk., 12 m	1,000 00	315 00
30 75	W. Braverman, lab. helper, 9 m. at $600, 3 m. at $660	615 00	56 25
12 66	M. E. Bristow, jr. clk. sten., Oct. 30 to Mar. 31 at $600 (less 9 d. Dec.)	238 71	22 34
160 00	W. A. Brown, chief, poultry div., 12 m	3,200 00	
87 00	W. E. Browne, cold storage inspector, 6 m. at $1,680, 6 m. at $1,800 (less 1 d. Dec.)	1,735 16	134 46
97 50	E. R. Buckell, asst. entomologist, 9 m. at $1,920, 3 m. at $2,040	1,950 00	
67 50	E. Buckels, sr. clk. sten., 6 m. at $1,320, 6 m. at $1,380	1,350 00	279 00
52 50	J. G. Buckle, acct. clk., 6 m. at $1,020, 6 m. at $1,080	1,050 00	315 00
135 00	J. Burgess, chief dairy produce grader, 6 m. at $2,640, 6 m. at $2,760	2,700 00	
60 00	E. Burke, clk. sten., 12 m	1,200 00	56 25
106 50	L. E. Burrows, asst. to fruit commissioner, 3 m. at $2,040, 9 m. at $2,160	2,130 00	60 00
27 00	M. E. Bush, clk. sten., April 1 to Oct. 28 at $1,080 (resigned)	621 29	41 42
60 00	M. E. Cairnes, clk. typist, 12 m	1,200 00	60 00
34 50	F. V. G. Calvert, jr. clk. typist, 6 m. at $660, 6 m. at $720	690 00	69 98
2 50	E. Cameron, jr. clk. sten., April 1-13 at $600 (resigned)	21 66	2 02
115 50	H. G. Campbell, demonstrator and lecturer, 9 m. at $2,280, 3 m. at $2,400	2,310 00	
78 00	I. M. Campbell, sr. clk. sten., 12 m	1,560 00	202 00
51 00	M. A. Campbell, clk. sten., 12 m	1,020 00	83 25
54 75	V. Carley, clk. sten., 9 m. at $1,080, 3 m. at $1,140 (less 1 d. Sept.)	1,092 00	71 80
51 75	F. Carlofsky, clk. sten., 9 m. at $1,020, 3 m. at $1,080	1,035 00	80 37
49 50	K. R. Carmody, clk., 6 m. at $960, 6 m. at $1,020 (less 4 d. Dec.)	979 03	82 27
50 00	J. T. A. Caron, jr. clk., 12 m	1,000 00	315 00

Abatements — Fonds de retraite	Agriculture: Salaries at Ottawa — Agriculture: Traitements à Ottawa	Salary — Traitements	Bonus — Boni
$ cts.	*Staff*—Continued—*Personnel*—Suite	$ cts.	$ cts.
51 75	S. A. Carriere, stat. clk., 9 m. at $1,020, 3 m. at $1,080	1,035 00	315 00
73 75	W. S. Carson, stat. clk., 3 m. at $1,400, 9 m. at $1,500	1,475 00	
84 00	E. N. Castonguay, sr. clk. sten., 12 m	1,680 00	
51 00	W. E. Caswell, clk. typist, 12 m	1,020 00	315 00
99 00	A. J. Cavan, chief stock car inspector, 6 m. at $1,920, 6 m. at $2,040	1,980 00	61 50
36 00	J. Cayer, mess. clk., 12 m	720 00	56 25
96 00	S. J. Chagnon, animal husbandman, 12 m	1,920 00	
21 77	D. M. Chapman, jr. clk. sten., July 10 to Mar. 31 at $600	435 48	40 76
126 00	F. Charlan, chief tobacco div., 12 m (resigned)	3,360 00	
30 58	E. T. Chesley, asst. editor, Oct. 29 to Mar. 31 at $1,440	611 61	
57 00	A. Clare, sr. acct. clk., 6 m. at $1,080, 4 m. at $1,140, 2 m. at $1,320	1,140 00	60 00
250 00	G. H. Clark, seed commissioner, 12 m	5,000 00	
65 00	H. G. Clark, stores clk., 12 m	1,300 00	297 00
60 00	M. E. Clark, clk. sten., 12 m	1,200 00	60 00
52 50	M. L. A. Clement, clk. typist, 6 m. at $1,020, 6 m. at $1,080	1,050 00	77 58
27 36	L. P. Cliche, asst. to chief, markets and fertilizer div., Dec. 19 to Mar. 31 at $1,920	547 10	
60 00	E. Cochrane, clk. sten., 12 m	1,200 00	60 00
45 00	E. Comber, jr. stat. clk., 12 m	900 00	94 50
33 75	E. A. Coulon, jr. clk. sten., 9 m. at $660, 3 m. at $720	675 00	86 46
54 00	A. E. Conway, sr. mess., 12 m	1,080 00	315 00
12 00	F. I. Cook, clk. sten., 3 m. to Mar. 31 at $960	240 00	315 00
120 00	L. L. Cooke, district live stock promoter, 12 m	2,400 00	60 00
54 00	W. M. Cossitt, clk. sten., 12 m	1,080 00	72 00
63 00	A. Cote, clk., 12 m	1,260 00	
42 50	H. Cote, mess. clk., 12 m. at $850 (less ded.)	845 00	315 00
120 00	P. R. Cowan, cerealist, 12 m	2,400 00	
77 00	F. C. Craighead, entomologist, 7 m. to Oct. 31 at $2,640 (resigned)	1,540 00	
	V. E. Craig, jr. clk. sten., Jan. 7 to Feb. 25 at $600	83 42	13 12
105 00	T. M. Cramp, sr. clk. b'k k'p'r, 12 m	2,100 00	60 00
63 00	A. Cranston, sr. acct. clk., 9 m. to Dec. 31 at $1,680 (less half-pay Aug. 28 to Dec. 31; retired)	970 96	
136 50	H. G. M. Crawford, entomologist, 3 m. at $2,640, 9 m. at $2,760	2,730 00	
64 00	F. H. Cross, seed analyst, 4 m. at $1,200, 8 m. at $1,320 (less 5 d. Aug.)	1,262 26	20 00
78 00	V. I. C. Cross, sr. agr. clk., 12 m	1,560 00	
51 00	F. Crown, clk. sten., 12 m	1,020 00	83 25
	I. J. Cummings, private secretary, 12 m	3,300 00	
78 00	R. L. Cunningham, asst. to Dom. animal husbandman, 12 m	1,560 00	
99 00	C. H. Curran, asst. entomologist, 6 m. at $1,920, 6 m. at $2,040	1,980 00	61 50
7 50	M. A. E. Danis, jr. clk. typist, 3 m. to Mar. 31 at $600	150 00	94 25
144 00	M. B. Davis, chief asst. div. of horticulture, 12 m	2,880 00	
54 00	B. M. Deachman, clk. sten., 12 m	1,080 00	72 00
49 50	B. B. deHaitre, clk. sten., April 1 to Mar. 26 at $1,080 (resigned)	1,065 48	71 03
17 50	J. J. B. A. de la Salle, mess. clk., 7 m. to Mar. 31 at $600	350 00	94 50
15 75	O. Demers, translator, April 1 to June 14 at $1,260 (transferred to Trade and Commerce)	259 00	
60 00	S. R. V. Derraugh, clk. sten., 12 m	1,200 00	297 00
84 00	A. J. Desfosses, sr. clk. sten., 12 m	1,680 00	150 00
50 25	P. H. Desjardins, clk. sten., 3 m. at $960, 9 m. at $1,020	1,005 00	83 25
78 00	M. Dewar, sr. clk. sten., 12 m	1,560 00	
60 00	F. T. Dexter, confid. mess., 12 m	1,200 00	297 00
38 59	W. H. Dexter, lab. asst., May 23 to Mar. 31 at $900	771 77	270 12
66 75	M. M. Dixon, jr. zoologist, 9 m. at $1,320, 3 m. at $1,380	1,335 00	279 00
†140 00	T. K. Doherty, commissioner of international institute of agriculture, 12 m	4,000 00	
50 00	G. Donaldson, jr. stat. clk., 12 m	1,000 00	83 25
132 00	F. L. Drayton, plant pathologist, 12 m	2,640 00	
70 50	B. Drummond, sr. clk., 6 m. at $1,380, 6 m. at $1,440	1,410 00	
78 00	M. Dunham, sr. clk. sten., 12 m	1,560 00	
76 50	W. G. Dunsmore, asst. to Dom. animal husbandman, 6 m. at $1,500, 6 m. at $1,560	1,530 00	231 50
99 00	J. C. O. Dupuis, prin. clk. b'k k'p'r., 6 m. at $1,920, 6 m. at $2,040	1,980 00	61 50
36 75	M. R. Ebbs, jr. clk. sten., 9 m. at $720, 3 m. at $780 (less half pay 30 d. Aug.)	705 96	90 59
64 00	R. M. Edward, seed analyst, 4 m. at $1,200, 8 m. at $1,320 (less 2 d. Oct.)	1,272 90	20 00
168 00	F. C. Elford, Dom. poultry husbandman, 12 m	*b*3,360 00	
78 00	M. L. Elliott, sr. clk. sten., 12 m	1,560 00	
63 00	M. L. Evans, clk. b'k k'p'r., 12 m	1,260 00	
78 00	H. G. Fairbairn, sr. clk. sten., 12 m	1,560 00	202 00
78 00	H. M. Fairbairn, sr. clk. sten., 12 m	1,560 00	

Abatements — Fonds de retraite	**Agriculture: Salaries at Ottawa — Agriculture: Traitements à Ottawa**	Salary — Traitements	Bonus — Boni
$ cts.	*Staff*-Continued.—*Personnel*-Suite	$ cts.	$ cts.
14 25	A. M. Faulkner, jr. clk. sten., 3 m. at $660, 2 m. to Aug. 31 at $720 (resigned)	285 00	39 35
78 00	H. G. Fawcett, sr. clk., 12 m	1,560 00	202 00
32 25	M. Featherstone, jr. clk. sten., 3 m. at $600, 9 m. at $660	645 00	315 00
54 00	R. Fee, caretaker, 12 m	1,080 00	315 00
30 75	M. Fergus, jr. clk. sten., 9 m. at $600, 3 m. at $660	615 00	56 25
49 88	J. Firth, clerk, June 16 to Mar. 31 at $1,260	997 50	235 13
108 00	G. J. Fixter, asst. div. of extension and publicity, 12 m	2,160 00	
168 00	J. Fixter, chief supervisor, illustration stations, 12 m	3,360 00	
36 75	E. M. Flewellyn, jr. clk. sten., 9 m. at $720, 3 m. at $780	735 00	94 44
36 75	C. W. Forde, jr. clk. sten., 9 m. at $720, 3 m. at $780	735 00	94 50
117 00	J. G. C. Fraser, cerealist, 6 m. at $2,280, 6 m. at $2,400	2,340 00	60 00
2 93	M. E. Fraser, jr. clk. sten., Feb. 25 to Mar. 31 at $600 (less deductions)	56 12	9 09
174 00	W. A. Fraser, dept'l acct. gr. 4, 12 m	3,480 00	
43 13	M. H. Frazer, jr. clk. typist, 9 m. at $850, 3 m. at $900	862 50	94 50
120 00	H. A. Freeman, tobacco specialist, 12 m. at $2,400 (less 13 d. Sept.)	2,313 34	57 84
108 50	F. Fyles, artist botany, 3 m. to July 31 at $2,280, 8 m. at $2,400	2,170 00	
25 25	M. M. Galland, jr. clk. sten., 3 m. at $720, 5 m. to Nov. 30 at $780 (resigned)	505 00	62 96
78 00	M. S. E. Gauthier, sr. clk. sten., 12 m	1,560 00	
56 48	M. George, file clk., May 8 p.m. to Mar. 31 at $1,260 (less half-pay 1½ d. Sept.)	1,126 98	
68 25	P. B. George, seed analyst, 3 m. at $1,320, 9 at $1,380	1,365 00	279 00
11 87	G. R. Gibbard, seed analyst, Jan. 2 to Mar. 31 at $960	237 42	23 35
225 00	A. Gibson, Dom. entomologist, 12 m	4,500 00	
85 50	G. B. Giles, jr. chemist, 9 m. at $1,680, 3 m. at $1,800	1,710 00	142 23
70 50	B. Girardin, sr. clk. sten., 6 m. at $1,380, 6 m. at $1,440	1,410 00	
61 25	C. L. Godfrey, clk. sten., 6 m. at $1,200, 6 m. at $1,250	1,225 00	30 00
16 50	W. Gogins, jr. clk. typist, April 1 to Sept. 23 at $660 (resigned)	317 17	45 39
135 00	C. B. Gooderham, Dom. apiarist, 6 m. at $2,640, 6 m. at $2,760	2,700 00	
51 00	W. D. Goold, office appliance operator, gr. 2, 12 m. at $1,020 (less ½ d. Feb.)	1,018 54	83 13
96 00	A. Gosselin, field husbandman, 12 m	1,920 00	
51 00	D. Goulet, office appliance operator, gr. 2, 12 m	1,020 00	315 00
82 00	D. Gow, sr. clk., 6 m. at $1,600, 6 m. at $1,680	1,640 00	156 00
82 50	A Gowling, prin. clk., 10 m. at $1,620, 2 m. at $1,800	1,650 00	154 82
7 50	J. Gracie, mess. clk., 3 m. to Mar. 31 at $600	150 00	315 00
78 00	J. F. Grant, sr. clk. sten., 12 m	1,560 00	
78 00	J. P. Grant, sr. clk. sten., 12 m	1,560 00	202 00
127 50	G. E. Gratton, supervising analyst, Seed branch, 9 m. at $2,520, 3 m. at $2,640	2,550 00	
129 00	D. D. Gray, superintendent Experimental Farm, 12 m	*c*2,580 00	
60 00	D. V. Graziadei, process printer, 12 m	1,200 00	297 00
	A. Grecco, confid. mess., 12 m	1,200 00	297 00
42 90	S. Griffiths, office appliance operator, gr. 2, 10 m. at $850, 2 m. at $900	858 30	315 00
168 00	H. T. Gussow, Dom. botanist, 12 m	*d*3,360 00	
130 50	O. Hall, supervisor bovine tuberculosis eradication, 3 m. at $2,520, 9 m. at $2,640	2,610 00	
168 00	R. S. Hamer, chief cattle div., 12 m	3,360 00	
114 00	R. I. Hamilton, asst. agrostologist, 12 m	2,280 00	60 00
117 00	S. N. Hamilton, asst. chemist, 12 m	2,340 00	
105 00	H. S. Hammond, asst. chemist, 12 m	2,100 00	60 00
81 00	M. F. Hartley, sr. clk., 12 m	1,620 00	162 00
42 50	G. H. Hastey, jr. clk., 12 m	850 00	315 00
49 50	M. L. Hay, clk. sten., 6 m. at $960, 6 m. at $1,020	990 00	83 25
111 00	L. M. Heath, animal pathologist, 12 m	2,220 00	47 50
117 00	B. Hedley, asst. chemist, 12 m	2,340 00	
81 00	I. L. Henderson, sr. file clk., 12 m	1,620 00	162 00
106 50	F. C. Hennessey, artist entomologist, 3 m. at $2,040, 9 m. at $2,160	2,130 00	
45 00	S. P. Herbert, mess. clk., 12 m	900 00	94 50
108 00	F. A. Herman, asst. chemist, 6 m. at $2,100, 6 m. at $2,220	2,160 00	60 00
50 00	M. G. Hervey, clk. sten., 12 m. at $1,200 (less 2 m. and half-pay 31 d.)	936 88	46 84
5 00	D. E. Hill, jr. clk. sten., 2 m. to May 31 at $600 (resigned)	100 00	9 36
51 00	G. M. Hill, clk. sten., 12 m. at $1,020 (less half pay 16 d. Dec.)	998 06	77 90
69 75	H. Hill, sr. file clk., 9 m. at $1,380, 3 m. at $1,440	1,395 00	274 50
42 00	L. M. Hill, office appliance operator, gr. 2, 12 m	840 00	94 50
190 20	G. Hilton, veterinary director general, 10 m. at $3,700, 2 m. at $4,320	3,803 30	
60 00	J. G. Hinton, clk. sten., 12 m	1,200 00	60 00
51 00	C. B. Hoby, clk. sten., 12 m. at $1,020 (less military pay)	981 50	83 25
55 50	N. O. Hodgson, clk. sten., 6 m. at $1,080, 6 m. at $1,140	1,110 00	72 00
40 65	E. G. Hood, chief div. of dairy research, Dec. 20 to Mar. 31 at $2,880	812 90	

Abatements — Fonds de retraite	Agriculture: Salaries at Ottawa — Agriculture: Traitements à Ottawa	Salary — Traitements	Bonus — Boni
$ cts.	*Staff*–Continued.—*Personnel*–Suite	$ cts.	$ cts.
60 00	D. A. Hooper, clk. sten., 12 m	1,200 00	60 00
159 00	E. S. Hopkins, Dom. field husbandman, 6 m. at $3,120, 6 m. at $3,240	d3,180 00	
105 00	W. C. Hopper, field husbandman, 6 m. at $2,040, 6 m. at $2,160	2,100 00	47 50
32 25	F. G. Howe, jr. clk. sten., 3 m. at $600, 9 m. at $660	645 00	79 69
32 25	I. M. Hughes, jr. clk. sten., 3 m. at $600, 9 m. at $660	645 00	315 00
21 68	S. Hunter, acct. clk., April 1 to Aug. 2 at $1,300 (less half pay 7 d. May, retired)	428 08	
62 80	J. A. Hurtubise, translator, 5 m. at $1,250, 7 m. at $1,260	1,255 85	297 00
63 00	J. Hutchingame, stores clk., 12 m	1,260 00	297 00
144 00	R. J. Hutchinson, chief fibre div., 12 m	2,880 00	
87 00	R. A. Inglis, jr. botanist, 12 m	1,740 00	150 00
28 00	V. Ingram, office appliance operator, gr. 2, April 1 to Nov. 29 at $960; (resigned)	637 33	55 20
27 50	A. B. Jackson, jr. clk. sten., 11 m. to Mar. 31 at $600	550 00	86 60
48 00	E. R. S. James, file clk., 12 m	960 00	83 25
129 00	J. T. Jansen, asst. chemist, 12 m	2,580 00	
7 50	A. H. Johnson, jr. clk. typist, 3 m. to Mar. 31 at $600	150 00	23 61
72 75	C. F. W. Johnston, sr. clk., 9 m. at $1,440, 3 m. at $1,500	1,455 00	261 00
48 00	M. C. Johnston, office appliance operator, gr. 2, 12 m. at $960 (less 1 d. Nov.)	957 34	314 13
54 00	K. G. Kearns, library asst., 12 m	1,080 00	72 00
65 00	A. Keir, clk. sten., 12 m	1,300 00	297 00
54 75	H. A. Kelly, stat. clk., 9 m. at $1,080, 3 m. at $1,140	1,095 00	72 00
37 50	M. M. Kelly, clk. sten., 7 m. at $600, 5 m. at $960	750 00	56 25
63 50	T. J. Kendrick, sr. clk., 5 m. at $1,200, 7 m. at $1,320	1,270 00	25 00
5 00	I. M. Kennedy, jr. clk. sten., April 1 to June 14 at $600 (resigned)	123 33	11 54
12 00	F. H. King, clk. April 1 to June 15 at $960 (resigned)	200 00	17 32
63 00	S. Kipp, clk., 12 m	1,260 00	297 00
74 25	S. W. Knights, sr. clk., 3 m. at $1,440, 9 m. at $1,500	1,485 00	261 00
74 25	G. Knowles, asst. to chief, fibre div., 3 m. at $1,440, 9 m. at $1,500	1,485 00	
55 50	B. Lachance, clk. sten., 6 m. at $1,080, 6 m. at $1,140	1,110 00	56 25
29 83	R. Lacroix, mess. clk., April 3 to Mar. 31 at $600	596 66	93 91
54 75	W. K. Laflamme, stat. clk., 9 m. at $1,080, 3 m. at $1,140 (less ded.)	1,092 00	72 00
36 00	L. Lafleur, office appliance operator, gr. 2, 8 m. at $660, 4 m. at $840	720 00	88 06
91 50	J. V. Lane, jr. chemist, 9 m. at $1,800, 3 m. at $1,920	1,830 00	
32 25	M. B. Lane, jr. clk. sten., 3 m. at $600, 9 m. at $660	645 00	94 50
65 00	B. I. Langford, clk. sten., 12 m	1,300 00	
42 00	W. S. Lasalle, mess. clk., 12 m	840 00	315 00
57 00	M. M. Law, sr. file clk., 3 m. at $1,080, 8 m. at $1,140, 1 m. at $1,320	1,140 00	66 00
72 00	M. E. LeBlanc, asst. demonstrator and lecturer, 12 m	1,440 00	
62 50	M. B. Lecourt, clk. sten., 12 m	1,250 00	
106 50	W. W. Lee, poultry husbandman, 3 m. at $2,040, 9 m. at $2,160	2,130 00	60 00
12 92	K. E. Leigh, jr. clk. sten., April 26 to Sept. 23 at $600 (resigned)	246 67	26 99
120 00	G. LeLacheur, asst. to seed commissioner, 12 m	2,400 00	60 00
48 00	H. Lemay, office appliance operator, gr. 2, 12 m	960 00	315 00
114 00	J. N. Lemieux, prin. clk., 12 m	2,280 00	60 00
33 75	L. Lemieux, jr. stat. clk., 9 m. at $660, 3 m. at $720 (less 2 d. Jan.)	671 13	91 65
60 00	N. E. Lennox, sr. lab. asst., 12 m	1,200 00	297 00
78 00	J. Letourneau, sr. acct. clk., 12 m	1,560 00	202 00
27 00	B. Lett, clk. sten., 1 m. at $720, May 1 to Nov. 5 at $960 (resigned)	553 33	50 60
137 50	P. E. Light, prin. stat. clk., 6 m. at $2,700, 6 m. at $2,800	2,750 00	
50 00	H. K. Living, jr. clk. typist, 12 m	1,000 00	83 25
143 20	A. G. Lochhead, Dom. agric. bacteriologist, April 3 to Mar. 31 at $2,880	2,864 00	
63 00	J. E. Macaulay, clk. sten., 12 m	1,260 00	297 00
65 00	M. J. Macdonald, jr. file clk., 12 m	1,300 00	297 00
	M. R. Macfarlane, clk. sten., 7 m. to Oct. 31 at $960 (resigned)	560 00	48 51
163 50	A. A. MacMillan, chief, sheep and goat div., 9 m. at $3,240, 3 m. at $3,360	3,270 00	
60 00	E. S. MacMillan, clk. sten., 12 m	1,200 00	60 00
190 00	W. T. Macoun, Dom. horticulturist, 12 m	b3,800 00	
169 50	C. M. MacRae, chief of horse div., 3 m. at $3,300, 9 m. at $3,420	3,390 00	
65 00	T. Mahon, clk., 12 m	1,300 00	297 00
96 00	T. G. Major, tobacco specialist, 12 m	1,920 00	
31 50	C. A. Marier, mess clk., 6 m. at $600, 6 m. at $660	630 00	62 74
60 00	G. Marshall, clk. sten., 12 m	1,200 00	60 00
25 50	M. Marshall, clk. sten., 7 m. to Jan. 31 at $600, 2 m. at $960	510 00	
135 00	T. H. Mason, live stock certificate clerk, 12 m	2,700 00	
35 35	A. E. Matthews, asst. agrostologist, May 19 to Sept. 30 at $1,920	707 09	
7 50	L. E. Matthews, jr. clk. sten., April 1 to June 14 at $600 (resigned)	123 33	19 41
12 50	M. C. Maxwell, jr. clk. sten., Aug. 1 to Dec. 14 at $600 (transferred to Interior)	222 58	35 03

Abatements — Fonds de retraite	**Agriculture: Salaries at Ottawa — Agriculture: Traitements à Ottawa**	Salary — Traitements	Bonus — Boni
$ cts.	*Staff*—Continued—*Personnel*—Suite	$ cts.	$ cts.
44 00	A. M. McArthur, seed analyst, 12 m. at $960 (less Sept.)	880 00	76 23
132 00	A. W. McCallum, plant pathologist, 12 m	2,640 00	
57 75	G. E. McCarron, clk. sten., 9 m. at $1,140, 3 m. at $1,200	1,155 00	69 00
50 00	T. M. McCarthy, jr. clk. sten., 12 m	1,000 00	83 25
65 93	M. V. McCulloch, micro-analyst, May 15 to Mar. 31 at $1,500	1,318 55	
84 00	C. S. McCullough, micro-analyst, 6 m. at $1,620, 6 m. at $1,740	1,680 00	
114 00	L. W. McCutcheon, dept'l, acct. gr. 2, 6 m. at $2,220, 6 m. at $2,340	2,280 00	60 00
168 00	J. H. McDunnough, chief, div. of systematic entomology, 12 m	3,360 00	
48 00	M. McElhinney, office appliance operator, gr. 2, 12 m	960 00	83 25
48 00	M. A. McElroy, clk. typist, 12 m	960 00	83 25
36 75	J. McEwen, jr. clk. sten., 9 m. at $720, 3 m. at $780	735 00	94 50
144 00	C. S. McGillivray, chief canning inspector, 12 m	2,880 00	
5 00	M. E. McGill, jr. clk. typist, 2 m. to Mar. 31 at $600	100 00	15 74
97 50	J. M. McGugan, sr. micro-analyst, 9 m. at $1,920, 3 m. at $2,040	1,950 00	
54 00	J. McGurran, clk., 12 m	1,080 00	72 00
78 00	M. J. McInnes, sr. clk. sten., 12 m	1,560 00	
172 50	G. E. McIntosh, fruit commissioner, 6 m. at $3,300, 6 m. at $3,600	3,450 00	
78 00	J. McKee, greenhouse specialist, 12 m	1,560 00	69 00
168 00	L. S. McLaine, chief, div. of foreign pest suppression, 12 m	3,360 00	
56 00	M. McNab, seed analyst, 10 m. at $1,200, 2 m. at $1,320 (less Aug.)	1,120 00	45 00
148 50	G. P. McRostie, Dom. agrostologist, 3 m. at $2,880, 9 m. at $3,000	2,970 00	
81 00	S. Milette, translator, 12 m. (retired)	1,620 00	
135 00	C. A. Mitchell, animal pathologist, 12 m	2,700 00	
63 00	M. J. Moloughney, clk. sten., 12 m	1,260 00	74 25
123 00	A. G. Monaghan, secretary clerk, 12 m	2,460 00	
	A. G. Monaghan, private secretary's allowance, 12 m	200 00	
51 00	T. Monette, library asst., 12 m	1,020 00	83 25
21 29	F. A. Moore, jr. clk. sten., July 16 to Mar. 31 at $600	425 81	223 22
23 83	A. Morin, jr. clk. sten., June 15 to Mar. 31 at $600	476 66	75 12
63 00	I. G. Morrison, clk. sten., 12 m	1,260 00	
165 00	C. E. Mortureux, head translator, 12 m	3,300 00	
50 00	W. H. Mould, mess. clk., 12 m	1,000 00	315 00
97 50	J. C. Moynan, asst. to supervisor, illustration stations, 9 m. at $1,920, 3 m. at $2,040	1,950 00	62 25
114 00	G. W. Muir, animal husbandman, 12 m	2,280 00	60 00
16 50	L. J. Mulvaugh, seed analyst, 3 m. to June 30 at $1,320 (resigned)	330 00	
38 25	Y. Myre, jr. clk. typist, 3 m. at $720, 9 m. at $780	765 00	315 00
12 00	L. A. Nadeau, clerk, 3 m. to Mar. 31 at $960	240 00	
91 50	S. J. Neville, micro-analyst, 3 m. at $1,740, 9 m. at $1,860	1,830 00	89 25
45 00	J. Nevins, mess. clk., 12 m	900 00	94 50
144 00	L. H. Newman, Dom. cerealist, 12 m	2,880 00	
24 50	B. Nicholls, jr. clk. sten., April 1 to Nov. 3 at $840 (less 1 d.; resigned)	494 74	185 52
102 00	R. A. V. Nicholson, sr. draughtsman, 12 m	2,040 00	
49 50	M. E. Nolan, lab. asst., 6 m. at '$960, 6 m. at $1,020	990 00	83 25
168 00	F. C. Nunnick, chief, div. of extension and publi city, 12 m. at $3,360 (less 5 d.)	3,313 64	
21 29	W. O'Brien, jr. clk. sten., July 16 to Mar. 31 at $600	425 81	67 02
33 50	E. E. O'Gorman, seed analyst, 4 m. at $1,320, 2 m. to Sept. 30 at $1,380 (transferred to Outside)	670 00	
114 00	M. C. O'Hanly, prin. clk., 12 m	2,280 00	
33 00	M. J. S. O'Malley, jr. clk. typist, 12 m	660 00	93 91
27 58	K. M. O'Meara, jr. clk. sten., April 30 to Mar. 31 at $600	551 66	51 63
48 00	E. R. O'Neill, clk. sten., 12 m	960 00	83 25
54 00	G. E. Owens, clk. sten., 12 m	1,080 00	72 00
36 75	C. F. Painter, jr. clk. sten., 9 m. at $720, 3 m. at $780	735 00	94 50
144 00	F. W. Patterson, head clk., 12 m	2,880 00	
151 50	G. S. Peart, chief, markets and fertilizer div., 9 m. at $3,000, 3 m. at $3,120	3,030 00	
33 00	E. Pelletier, prin. translator, 3 m. to June 30 at $2,640 (deceased)	660 00	
81 62	B. Phelan, sr. acct. clk., 7 m. at $1,600, 5 m. at $1,680 (less ded.)	1,628 31	
39 00	M. R. Picard, jr. clk. typist, 12 m	780 00	315 00
12 58	J. M. Plaskett, jr. clk. sten., Oct. 31 to Mar. 31 at $600	251 61	23 55
*84 00	A. E. Powell, sr. supplies clk., 12 m	2,800 00	
51 00	L. J. Powers, clk., 12 m	1,020 00	315 00
65 00	M. A. Prentiss, clk. sten., 12 m	1,300 00	
60 00	B. M. Presley, clk. sten., 12 m	1,200 00	60 00
73 50	I. Preston, specialist in ornamental horticulture, 6 m. at $1,440, 6 m. at $1,500	1,470 00	
78 00	E. M. Ramsey, sr. clk. sten., 12 m	1,560 00	
144 00	T. G. Raynor, district seed and feed inspector, 12 m	2,880 00	

Abatements — Fonds de retraite	Agriculture: Salaries at Ottawa — Agriculture: Traitements à Ottawa	Salary — Traitements	Bonus — Boni
$ cts.	*Staff*—Continued—*Personnel*—Suite	$ cts.	$ cts.
72 00	H. J. Read, sr. stat. clk., 12 m	1,440 00	261 00
65 00	L. Reardon, clerk, 12 m	1,300 00	
31 50	C. P. Reed, jr. file clk., 6 m. at $600, 6 m. at $660	630 00	94 50
130 00	J. C. Reid, animal pathologist, 12 m	2,600 00	
51 00	D. Reynolds, clk. sten., 12 m	1,020 00	83 25
120 00	E. Rhoades, asst. chief poultry div., 12 m	2,400 00	60 00
33 00	J. E. Rhoades, sr. agric. clk., 6 m. to Mar. 31 at $1,320	660 00	139 50
60 00	R. E. Richards, clk. sten., 12 m. at $1,200 (less 1 d. Mar. 23)	1,196 94	59 84
46 50	A. W. Richardson, lab. asst., 6 m. at $900, 6 m. at $960	930 00	315 00
25 00	L. Richardson, jr. clk. sten., 10 m. to Mar. 31 at $600	500 00	51 20
43 13	E. Richer, jr. clk. sten., 9 m. at $850, 3 m. at $900	862 50	94 50
103 50	T. F. Ritchie, asst. in vegetable growing, 9 m. at $2,040, 3 m. at $2,160	2,070 00	60 00
144 00	G. Robertson, chief asst., poultry div., 12 m	2,880 00	
78 00	O. Robertson, sr. clk. sten., 12 m	1,560 00	
56 25	A. L. Robillard, file clk., 3 m. at $1,080, 9 m. at $1,140	1,125 00	315 00
54 75	J. M. Robillard, stat. clk., 9 m. at $1,080, 3 m. at $1,140	1,095 00	202 27
159 00	C. H. Robinson, chemist, 12 m	3,180 00	
88 50	K. B. Robinson, prin. clk., 3 m. at $1,680, 9 m. at $1,800	1,770 00	
31 50	E. Rogers, jr. clk. sten., 6 m. at $600, 6 m. at $660	630 00	71 36
80 00	E. W. Rogers, clk. typist, 12 m	1,600 00	162 00
84 00	C. Ross, sr. file clerk, 12 m	1,680 00	
17 25	J. D. Ross, office boy, 6 m. at $330, 6 m. at $360	345 00	
163 50	G. B. Rothwell, Dom. animal husbandman, 9 m. at $3,240, 3 m. at $3,360	[d]3,270 00	
49 50	H. C. Rothwell, clk., 6 m. at $960, 6 m. at $1,020	990 00	315 00
250 00	J. A. Ruddick, dairy and cold storage commissioner, 12 m	5,000 00	
54 00	W. C. Rushton, caretaker, 12 m	1,080 00	315 00
69 75	A. W. Ryan, sr. stat. clk., 9 m. at $1,380, 3 m. at $1,440 (less ded.)	1,391 00	274 50
32 25	G. Ryan, jr. clk. sten., 3 m. at $600, 9 m. at $660	645 00	56 25
65 50	B. M. Sands, sr. file clk., 1 m. at $1,200, 11 m. at $1,320	1,310 00	280 50
46 75	A. B. M. Sargent, file clk., 1 m. at $660, 11 m. at $960	935 00	61 75
38 75	A. J. H. Saunders, office appliance operator, gr. 2, 3 m. at $720, 7 m. at $780, 2 m. at $840 (less 6½ d.)	760 66	309 38
45 00	E. Sauve, packer and helper, 12 m	900 00	315 00
72 00	D. C. Scafe, sr. acct. clk., 12 m	1,440 00	261 00
65 00	A. Schingh, jr. clk., 12 m	1,300 00	297 00
36 00	I. Scott, jr. stat. clk., 12 m. at $720 (less 4 d. July)	712 26	93 43
42 00	W. T. Scott, poultry exhibitor, 7 m. to Oct. 31 at $1,440 (transferred to Outside)	840 00	152 25
105 00	F. G. Semple, sr. agric. clk., 12 m	2,100 00	60 00
32 25	A. Shane, jr. clk. sten., 3 m. at $600, 9 m. at $660	645 00	94 50
144 00	C. H. L. Sharman, head clk., 12 m	2,880 00	
87 00	A. L. Shaw, dept'l librarian gr. 3, 12 m	1,740 00	
42 50	C. Shipman, mess. clk., 12 m	850 00	315 00
195 00	F. T. Shutt, Dom. chemist, 12 m	[b]3,900 00	
83 00	J. H. V. Simpson, sr. acct. clk., 3 m. at $1,600, 9 m. at $1,680	1,660 00	153 00
36 00	O. A. Sinclair, jr. clk. sten., 12 m	720 00	315 00
159 00	J. F. Singleton, chief, markets div., 6 m. at $3,120, 6 m. at $3,240	3,180 00	
8 25	E. M. Smallwood, jr. clk. sten., April 1 to July 15 at $660 (resigned)	191 61	16 50
33 75	M. Smith, jr. clk. sten., 9 m. at $660, 3 m. at $720 (less ded.)	670 00	94 50
170 00	J. B. Spencer, director of publicity, 12 m	3,400 00	
96 00	E. F. Steele, prin. clk., 12 m	1,920 00	63 00
151 50	H. T. Stephens, chief clk., 9 m. at $3,000, 3 m. at $3,120	3,030 00	
55 50	G. M. Stevenson, clk. sten., 6 m. at $1,080, 6 m. at $1,140	1,110 00	72 00
65 00	D. St. George, clk. typist, 12 m	1,300 00	
53 25	S. A. Stimson, clk. sten., 3 m. at $1,020, 9 m. at $1,080	1,065 00	74 79
51 00	H. I. Sullivan, clk. sten., 12 m	1,020 00	83 25
195 00	J. M. Swaine, associate emtomologist, 9 m. at $3,840, 3 m. at $4,080	3,900 00	
157 50	C. Sweet, chief seed div., 9 m. at $3,120, 3 m. at $3,240	3,150 00	
60 00	M. A. Taillefer, clk. sten., 12 m	1,200 00	60 00
112 50	A. G. Taylor, poultry husbandman, 3 m. at $2,160, 9 m. at $2,280	2,250 00	28 55
51 00	N. H. Thompson, clk., 12 m	1,020 00	315 00
36 00	N. Tierney, jr. clk., 12 m	720 00	94 50
168 00	F. Torrance, vet. director general, 8 m. to Nov. 30 at $5,040 (retired)	3,360 00	
66 75	G. A. Traill, sr. file clk., 9 m. at $1,320, 3 m. at $1,380	1,335 00	
154 50	R. C. Treherne, chief, div. of field crop insects, 3 m. at $3,000, 9 m. at $3,120	3,090 00	
66 00	A. Trudel, clk. b'k-k'p'r, 12 m	1,320 00	
26 61	E. S. Turner, jr. clk. sten., May 12 to Mar. 31 at $600	532 26	49 82
50 36	R. Turner, clerk, 7 m. at $1,000, 5 m. at $1,020	1,008 30	315 00

Abatements — Fonds de retraite	Agriculture: Salaries at Ottawa — Agriculture: Traitements à Ottawa	Salary — Traitements	Bonus — Boni
$ cts.	*Staff*—Concluded—*Personnel*—Fin	$ cts.	$ cts.
126 00	W. B. Varley, asst. dir. of publicity, and editor of Agric. Gazette, 12 m	2,520 00	
27 00	T. M. Vesey, clk., 6 m. to Sept. 30 at $1,080 (resigned)	540 00	157 50
75 00	G. Vipond, sr. seed analyst, 12 m	1,500 00	
130 50	F. Wahlen, chief seed analyst, 9 m. at $2,520, 3 m. at $2,880	2,610 00	
30 75	A. Walters, jr. acct. clk., 9 m. at $600, 3 m. at $660 (less 2½ d. Oct.)	610 97	92 92
	D. S. Warner, sr. clk. sten., 6 m. at $1,320, 6 m. at $1,380	1,350 00	279 00
52 50	I. Warring, clk. sten., 6 m. at $1,020, 6 m. at $1,080	1,050 00	77 58
183 00	A. E. Watson, chief animal pathologist, 12 m	3,660 00	
12 00	B. B. M. Watson, clk. sten., 3 m. to Mar. 31 at $960	240 00	
48 74	C. J. Watson, jr. chemist, 6 m. at $1,800, Oct. 1-15 a.m. at $1,920	974 84	
48 00	F. Watson, office appliance operator, gr. 2, 12 m	960 00	315 00
55 50	V. J. Wawanolette, stat. clk., 6 m. at $1,080, 6 m. at $1,140	1,110 00	284 95
126 00	C. H. Weaver, animal pathologist, 6 m. at $2,460, 6 m. at $2,580	2,520 00	
78 00	M. Webber, sr. clk., 12 m	1,560 00	
67 50	F. T. Webster, sr. agric. clk., 6 m. at $1,320, 6 m. at $1,380	1,350 00	279 00
60 00	I. W. Webster, clk. sten., 12 m	1,200 00	60 00
63 00	G. M. Weegar, clerk, 12 m	1,260 00	
66 00	G. K. Wetmore, clk. b'k-k'p'r, 12 m	1,320 00	279 00
78 00	J. J. Wetmore, sr. acct. clk., 12 m	1,560 00	
127 50	R. L. Wheeler, fruit transportation specialist, 9 m. at $2,520, 3 m. at $2,640	2,550 00	
83 18	A. H. White, sr. dairy promoter, June 18 to Sept. 30 at $2,040, 6 m. at $2,160	1,663 66	
16 00	L. M. White, seed analyst, 4 m. to Mar. 31 at $960	320 00	28 40
126 00	W. R. White, chief feed div., 12 m	2,520 00	
130 00	A. B. Wickware, animal pathologist, 12 m	2,600 00	
50 00	J. Williamson, mess. clk., 12 m	1,000 00	315 00
40 00	A. L. Wilson, clk. sten., 10 m. to Mar. 31 at $960 (less 1½ d.)	796 13	68 97
49 50	F. F. Wilson, clk. sten., 6 m. at $960, 6 m. at $1,020	990 00	83 25
70 50	H. E. Wilson, sr. acct. clk., 6 m. at $1,380, 6 m. at $1,440	1,410 00	270 00
69 75	M. E. Wintle, sr. clk. sten., 9 m. at $1,380, 3 m. at $1,440	1,395 00	
120 00	C. S. Wood, chief dairy recorder and tester, 12 m	2,400 00	60 00
136 50	L. E. S. Wright, chemist, 9 m. at $2,700, 3 m. at $2,820	2,730 00	
32 25	L. A. Young, jr. clk. sten., 3 m. at $600, 9 m. at $660	645 00	315 00
60 00	H. L. Younghusband, clk. sten., 12 m	1,200 00	60 00
	Civil Government Contingencies: Temporary Employees—Dépenses contingentes du gouvernement civil: Employés temporaires (*$37,169.42*)		
	I. Armand, junior clerk stenographer, April 1 to June 11 at $600; clerk stenographer, June 12 to Mar. 31 at $960	889 00	250 29
	G. Arduoin, junior clerk stenographer, May 14 to Mar. 31 at $600	529 03	277 74
	H. C. Beaton, clerk stenographer, June 26 to Oct. 30 at $960	333 33	28 92
	M. E. Bellows, laboratory assistant, 12 m. to Mar. 31 (less 21½ d.) at $900	847 67	88 99
	G. Berube, junior clerk, July 17 to Jan. 16 (less 3 d.) at $600	295 00	154 88
	H. I. Best, clerk stenographer, 6 m. to Sept. 30 (less 18 d.) at $960	433 55	142 26
	K. Black, clerk stenographer, June 25 to Aug. 28 at $960	168 26	55 24
	L. Brault, clerk stenographer, 6 m. to Mar. 31 at $960	480 00	157 50
	B. A. Cayer, clerk stenographer, Nov. 2 to Mar. 31 (less 1 d.) at $960	397 33	130 34
	F. I. Cook, clerk stenographer, 9 m. to Dec. 31 at $960	720 00	
	M. Danis, junior clerk stenographer, 12 m. to Mar. 31 (less 1 d.) at $600	598 39	
	T. Davis, senior laboratory assistant, Jan. 12 to Mar. 31 at $1,200	264 52	65 47
	M. E. Daughtrey, junior clerk stenographer, April 1 to June 23 at $600	138 33	12 94
	J. B. de la Salle, messenger clerk, 5 m. to Aug. 31 at $600	250 00	
	W. J. Embree, clerk, 12 m. to Mar. 31 (less 3½ d.) at $960	950 93	82 39
	A. J. Forster, messenger clerk, 10 m. to Jan. 31 at $600	500 00	101 59
	L. M. Forward, clerk stenographer, 12 m. to Mar. 31 (less 1 d.) at $960	957 42	59 58
	A. R. Gibbard, junior seed analyst, 2 m. to May 31 at $780	130 00	15 74
	T. E. Gordon, junior clerk, 12 m	600 00	315 00
	S. G. B. Gow, clerk, May 8 to Feb. 7 (less 1 d.) at $960	718 67	62 25
	J. Gracie, messenger clerk, 9 m. to Dec. 31 at $600	450 00	
	H. Gregoire, junior clerk stenographer, April 1 to May 21 at $600	83 87	13 20
	D. Grimes, junior clerk stenographer, Nov. 14 to Mar. 31 at $600	228 33	21 37
	M. A. Grimes, clerk stenographer, 11 m. to Mar. 31 at $960	880 00	59 97
	H. Groh, botanist, 12 m. to Mar. 31, $2,400; arrears from Dec. 4, 1922, $156.13	2,556 13	

Abatements — Fonds de retraite	Agriculture: Salaries at Ottawa — Agriculture: Traitements à Ottawa	Salary — Traitements	Bonus — Boni
$ cts.	*Temporary Employees*—Con.—*Employés temporaires*—Fin	$ cts.	$ cts.
	E. W. Hamilton, assistant demonstrator and lecturer, July 30 to Mar. 31 at $1,440	967 74	
	V. Hardy, junior statistical clerk, 12 m	600 00	94 50
	W. V. Howard, clerk, Oct. 15 to Mar. 31 at $960	443 87	38 45
	M. M. Howell, junior clerk stenographer, July 10 to Oct. 9 at $600	150 00	14 04
	F. P. Ide, junior clerk, July 3 to Aug. 31 at $600	96 77	
	A. Jackson, junior clerk stenographer, April 1-30 at $600	50 00	7 90
	F. H. Jeffrey, laboratory helper, June 16 to Aug. 15 (less 1 d.) at $600	99 19	
	A. Johnson, junior clerk typist, April 1 to Dec. 31 (less 13½ d.) at $600	428 20	67 39
	J. E. Kelly, junior seed analyst, Jan. 7 to Mar. 31 (less 1½ d.) at $780	179 28	12 91
	M. O. Kennedy, clerk stenographer, April 1 to May 2 at $960	85 16	7 38
	S. R. Kronick, junior clerk stenographer, June 28 to Mar 31 at $600	455 00	42 59
	A. Langlois, senior laboratory assistant, 5 m. to Aug. 31 at $900; Sept. 1 to Mar. 31 at $1,200	1,075 00	74 35
	K. E. Leigh, junior clerk stenographer, April 1-25 at $600	41 67	
	T. C. Lovell, file clerk, July 19 to Mar. 31 (less ½ d.) at $960	672 26	221 01
	M. MacIntomney, junior clerk typist, April 1 to July 23 at $600	187 10	29 45
	E. MacLean, clerk stenographer, 11 m. to Feb. 29 at $960	880 00	76 23
	M. Marshall, junior clerk stenographer, 3 m. to June 30 at $600	150 00	
	M. McCarney, junior clerk stenographer, May 28 to Mar. 31 at $600	506 45	79 71
	M. E. McGill, junior clerk typist, April 13 to Jan. 31 at $600	480 00	75 61
	A. L. McNabb, laboratory assistant, May 22 to Mar. 31 at $900	774 19	81 23
	L. A. Nadeau, clerk, 12 m. to Mar. 31 (less ½ d.) at $960	958 71	314 58
	K. O'Neill, junior clerk, April 1 to Sept. 19 at $600	281 67	44 33
	E. Overton, chauffeur, 12 m	1,440 00	
	E. G. Palen, clerk stenographer, Nov. 21 to Mar. 31 (less ½ d. and deductions $5) at $960	340 34	29 91
	M. R. Paquette, clerk typist, April 1-11 at $960	28 39	2 46
	W. J. Pelot, junior clerk stenographer, 12 m	600 00	94 44
	G. Perrier, clerk stenographer, May 9 to Mar. 31 at $960	859 35	74 41
	E. Pepin, laboratory helper, May 23 to June 5 at $600	22 85	12 00
	W. J. Pitcher, assistant librarian, 12 m	960 00	83 25
	P. Pollack, junior clerk stenographer, April 1-18 (less ½ d.) at $600	29 17	2 73
	C. Pommerville, junior seed analyst, Jan. 3 to Mar. 31 at $780	190 80	13 72
	H. C. W. Powers, junior file clerk, 4 m. to July 31; Sept. 17 to Jan. 14; Mar. 7-31 at $600	436 23	40 82
	S. Saunders, clerk, 12 m	960 00	83 25
	H. H. Selwyn, junior chemist, April 1-29; Oct. 22 to Mar. 31 at $1,680	880 64	
	M. B. Storey, junior clerk stenographer, Jan. 5 to Mar. 31 at $600	143 55	22 59
	E. Sylvestre, junior clerk stenographer, Jan. 22 to Mar. 31 at $600	116 13	10 86
	O. Taillfer, senior clerk stenographer, Nov. 28 to Mar. 31 at $1,320	451 00	95 32
	E. M. Thebarge, clerk stenographer, 11 m. to Mar. 31 at $960	880 00	76 23
	B. M. Thomas, junior seed analyst, Jan. 5 to Mar. 31 (less 2½ d.) at $780	181 37	13 06
	M. M. Trudeau, junior clerk stenographer, June 25 to Mar. 31 (less 1 d.) at $600	458 34	42 82
	L. Viereck, entomologist, July 3 to Mar. 31 at $2,400	1,787 10	
	B. Watson, clerk stenographer, 9 m. to Dec. 31 at $960	720 00	315 00
	M. B. Webster, junior clerk typist, Sept. 4 to Mar. 31 at $600	345 00	32 29
	L. M. White, junior seed analyst, 2 m. to May 31 at $780	130 00	
	T. G. Wilkinson, messenger clerk, 12 m	600 00	315 00
	A. L. Wilson, clerk stenographer, 2 m. to May 31 at $960	160 00	13 86
	J. Wilson, junior clerk stenographer, July 16 to Mar. 31 at $600	425 81	39 85
	B. Zumar, clerk stenographer, April 1-23 at $960	61 33	5 31
31,272 65	Total	687,187 58	41,453 46
	Charged as follows:—		
	Minister (statute) $ 10,000 00		
	Civil Government—Salaries 640,018 16		
	Civil Government—Contingencies 37,169 42		
		687,187 58	
	Provisional Bonus Allowance	41,453 46	
		728,641 04	

*Superannuation Fund No. 1.
†Superannuation Fund No. 2.
‡35 years' service completed.
a=Allowance—partially furnished house.
b=Allowance—house.
c=Allowance—partially furnished house with fuel and light.
d=Allowance—house rent.

Civil Government Contingencies **Dépenses contingentes du gouvernement civil**	$ cts.
Salaries at Ottawa.....(Page A—9)	37,169 42
Stationery Office supplies, $1,363.62; King's Printer's account, $1,806.07.....	3,169 69
Subscriptions to newspapers, $417.22; postage, $3,504; telegrams, $1,748.....	5,669 22
Cartage, $198; accessories and repairs to automobiles, $1,421.38.....	1,619 38
Chauffeur's uniform, $102.25; sundries, $597.91.....	700 16
Travelling expenses: Hon. W. R. Motherwell, $2,350; J. A. Allen, $378.65; C. E. Allen, $53.44; E. S. Archibald, $2,188.36; H. S. Arkell, $2,120.65; R. Barnes, $163.90; S. Barnes, $265.05; G. H. Barr, $430.90; A. H. W. Birch, $158.30; L. A. Bissell, $10.65; G. Bouchard, $3,511.86; W. A. Brown, $869.01; W. E. Browne, $318.43; E. R. Buckell, $562.03; J. Burgess, $2,121.95; L. F. Burrows, $1,690; H. G. Campbell, $1,030.26; A. J. Cavan, $1,157.01; S. J. Chagnon, $852.19; F. C. Charlan, $700.18; G. H. Clarke, $1,121.85; L. P. Cliche, $67; L. L. Cooke, $3,588.87; P. R. Cowan, $71.45; F. C. Craighead, $638.59; H. G. Crawford, $923.58; I. J. Cummings, $552.22; R. Cunningham, $59.96; C. H. Curran, $215.91; M. B. Davis, $153.50; F. L. Drayton, $96.36; W. G. Dunsmore, $35.35; A. Eastham, 32c., F. C. Elford, $1,152.68; G. J. Fixter, $823.20; J. Fixter, $1,574; J. G. C. Fraser, $299.34; W. A. Fraser, $235.60; H. A. Freeman, $910 ($528.90 refunded to Casual Revenue, 1924-25); F. Fyles, $21.80; A. Gibson, $1,848.05; C. B. Gooderham, $1,057.47; A. Gosselin, $759.30; G. E. Gratton, $311.93; D. D. Gray, $476.90; J. H. Grisdale, $2,640.71; H. Groh, $79.25; H. T. Gussow, $1,848.26; O. D. Hall, $590.20; R. S. Hamer, $1,552.87; R. I. Hamilton, $323.40; G. H. Hammond, $15.60; L. M. Heath, $54.40; F. C. Hennessey, $46.95; F. A. Herman, $95.75; G. Hilton, $137.75; E. G. Hood, $455.10; E. S. Hopkins, $1,156.84; W. C. Hopper, $131.15; R. J. Hutchinson, $1,158.65; F. P. Ide, $5; J. T. Janson, $126.58; F. H. Jeffrey, $12.30; G. Knowles, $363.90; M. E. LeBlanc, $1,559.78; W. W. Lee, $1,509.53; J. N. Lemieux, $1,062; P. E. Light, $259.05; A. G. Lockhead, $269.45; A. A. MacMillan, $1,384.73; W. T. Macoun, $954.44; C. M. MacRae, $318.75; T. G. Major, $535.61; D. Marshall, $3,017.80; A. E. Matthews, $78.55; A. W. McCallum, $383.22; J. H. McDunnough, $694.78; C. S. McGillivray, $1,836.29; G. E. McIntosh, $1,157.26; J. McKee, $124.45; L. S. McLaine, $889.04; G. P. McRostie, $1,467.09; C. A. Mitchell, $93.95; C. E. Mortureux, $4.35; J. C. Moynan, $664.11; G. W. Muir, $357.70; S. J. Neville, $1.45; L. H. Newman, $1,006.52; F. C. Nunnick, $1,153.22 ($382.25 refunded to Casual Revenue, 1924-25); E. Overton, $23.25; G. S. Peart, $150.73; I. Preston, $148.26; T. G. Raynor, $759.20; H. J. Read, $25.10; J. C. Reid, $131.35; E. Rhoades, $582.14 ($232.40 refunded to Casual Revenue, 1924-25); A. W. Richardson, $15.15; T. F. Ritchie, $317.95; G. Robertson, $359.05; C. H. Robinson, $117.30; K. B. Robinson, $20.50; G. B. Rothwell, $2,257.86; J. A. Ruddick, $1,416.10; W. T. Scott, $744.69; F. G. Semple, $219.13; F. T. Shutt, $202.73; J. F. Singleton, $1,019.96; J. B. Spencer, $198.80; H. T. Stephens, $208.95; J. M. Swaine, $736.28; C. Sweet, $748.10; A. G. Taylor, $658.95; F. Torrance, $318.09; R. C. Treherne, $821.03; W. B. Varley, $40.92; H. L. Viereck, $58.25; F. T. Wahlen, $833.25; E. A. Watson, $340.70; C. H. Weaver, $77.65; R. L. Wheeler, $1,924.95; A. H. White, $430.02; W. R. White, $703.60; A. B. Wickware, $54.40; C. S. Wood, $121.32; L. E. Wright, $300.14.....	86,591 68
Total.....	134,919 55

Salaries Outside of Ottawa — Traitements en dehors d'Ottawa	Salary — Traitements	Bonus — Boni	Expenses — Dépenses
	$ cts.	$ cts.	$ cts.
Agricultural Instruction Act—Loi de l'enseignement agricole			
Chapais, J. C., St. Denis, Que., supervisor, 12 m	2,220 00	60 00	406 43
Marshall, Duncan, commissioner, 9 m. to Dec. 31 at $6,000	4,500 00	.....	658 95
Dairying—Industrie laitière			
Permanent officials—Personnel permanent—			
Anderson, A. L., Montreal, dairy prod. grader, 9 m. at $1,680, 3 m. at $2,400	1,860 00	127 50	78 32
Arsenault, D. E., Edmonton, insp. of dairy prod., 3 m. at $1,560, 9 m. at $1,680	1,650 00	.....	2,493 40
Baxter, R. M., Finch, Ont., creamery manager, 12 m	1,560 00	202 00	569 61
Bent, J. Liverpool, Eng., cargo insp., 12 m. at $1,500, living allowance, 366 d. at $1.50	2,049 00	60 00	211 30
Blaney, N. M., London, Ont., insp. of dairy prod., June 5 to Mar. 31 at $1,440	1,184 00	.....	1,432 55
Bouchard, J. G., Marieville, Que., dairy and cold storage insp., 12 m	2,100 00	60 00	1,284 38
Boulais, A., Montreal, cargo insp., 9 m. to Jan. 31 at $1,500, living allowance, 276 d. at $1.50	1,539 00	45 00	
Bourbeau, G. A., Montreal, dairy prod., grader, April 3 to Mar. 31 at $2,400	2,386 67	59 66	134 78
Brenton, W. L., Brookfield, N.S., insp. of dairy prod., 3 m. at $1,560, 9 m. at $1,680	1,650 00	162 99	1,353 68
Brown, F., Montreal, dairy prod. grader, April 3 to Mar. 31 at $2,400	2,386 67	59 66	114 90
Brown, H. R., Truro, dairy prom., 12 m	1,560 00	161 56	616 76
Cameron, D. J., Peterboro, Ont., sr. insp. of dairy prod., 6 m. at $1,800, 6 m. at $1,920	1,860 00	90 96	2,087 67
Charbonneau, E., Montreal, dairy prod. grader, April 3 to Mar. 31 at $2,400	2,386 67	59 66	107 22
Clarke, R. G. L., Vancouver, insp. of dairy prod., 12 m	100 00	.....	
Cooke, C. J., Kensington, P.E.I., dairy prom., 12 m	1,560 00	202 00	455 72
Cuthbertson, J., Stratford, Ont., dairy prod. grader, April 2 to Mar. 31 at $2,400	2,393 33	.....	821 27
Danis, Jos., Beauport, Que., insp. of dairy prod., 3 m. at $1,560, 9 m. at $1,680	1,650 00	162 99	767 23
Dougall, J. E., Hallville, Ont., insp. of dairy prod., 12 m. (ref. to Cas. Rev. $1.03)	1,800 00	119 00	1,742 91
Gabler, P. J., Liverpool, Eng., cargo insp., 12 m. at $1,500, living allowance, 366 d. at $1.50	2,049 00	60 00	97 58
Gareau, J. E. D., Montreal, invest. of butter and cheese weights 3 m. at $1,680, 9 m. at $1,740	1,725 00	150 00	718 13
Gaudet, A. J., St. Joseph, N.B., dairy prom., 12 m	1,560 00	202 00	929 62
Grieve, T. W., Montreal, dairy prod. grader, April at $2,400	200 00	5 00	25 57
Griffith, A. E., London, Eng., cargo insp., 12 m. at $1,500, living allowance, 366 d. at $1.50	2,049 00	.....	411 25
Harmer, E. J., Montreal, refrig. car insp., May 1 to Feb. 3 at $1,500, living allowance, 276 d. at $1.50	1,551 93	45 52	95 73
Hebert, R. O., Montreal, dairy prod., grader, 6 m. at $1,680, 3 m. at $1,800, 3 m. at $2,400	1,890 00	119 73	293 10
Henderson, J. H., Montreal, dairy prod. grader, 12 m	2,400 00	60 00	219 40
Hibbard, W. P., Montreal, cargo insp., 12 m. at $1,500, living allowance, 366 d. at $1.50	2,049 00	60 00	249 67
Hicks, T. J., Montreal, dairy prod. grader, 6 m. at $2,400, 6 m. $2,520	2,460 00	30 00	427 90
Irwin, J. L., Belleville, Ont., dairy prod. grader, April 2 to Mar. 31 at $2,400	2,393 33	59 83	920 30
Johnson, W. E., Halifax, cargo insp., 12 m. at $1,500, living allowance, 366 d. at $1.50	2,049 00	60 00	5 10
Kidd, R. N., Toronto, insp. of dairy prod., 6 m. at $1,560, 6 m. at $1,680	1,620 00	175 98	313 99
Labbe, J., Montreal, dairy prod. grader, 6 m. at $2,400, 6 m. at $2,520	2,460 00	30 00	358 92
Labee, P. J., Montreal, lab. asst., May 9 to Mar. 31 at $900	805 65	84 53	
Laporte, L., Montreal, clk.-sten., 6 m. at $960, 6 m. at $1,020	990 00	315 00	
Light, E. W., Montreal, dairy prod. grader, June 4 to Mar. 31 at $2,400	1,980 00	49 50	713 35
MacDonald, J. A., Montreal, dairy prod. grader, April 10 to Mar. 31 at $2,400	2,340 00	58 50	92 00
McDonald, M. J., Montreal, refrig. car insp., 9 m. to Jan. 31 at $1,500, living allowance, 276 d. at $1.50	1,539 00	45 00	133 65

Salaries Outside of Ottawa — Traitements en dehors d'Ottawa	Salary — Traitements	Bonus — Boni	Expenses — Dépenses
	$ cts.	$ cts.	$ cts.
Dairying–Concluded—*Industrie laitière*–Fin			
ermanent officials–*Concluded*—Personnel permanent–*Fin*			
Maher, J. U., Montreal, dairy prod. grader, 6 m. at $2,400, 6 m. at $2,520	2,460 00	30 00	373 76
Manson, J. M., Glasgow, Scotland, cargo insp., 12 m. at $1,500, living allowance, 366 d. at $1.50	2,049 00	60 00	347 50
Monaghan, F., Montreal, dairy prod. grader, April 3 to Mar. 31 at $2,400	2,386 67	59 66	181 98
Moore, A. G., Edmonton, dairy prom., 3 m. at $1,560, 9 m. at $1,620	1,605 00	171 99	1,819 10
Morrow, F. T., Charlottetown, dairy prod. grader, April 13 to Mar. 31 at $2,400 (refunded to Cas. Rev., $89.47)	2,320 00	58 00	1,041 70
O'Connell, B. J., Montreal, cargo insp., May 1 to Feb. 3 at $1,500, living allowance, 276 d. at $1.50	1,551 93	45 52	105 83
Ouimet, B., Montreal, clk.-sten., 12 m	960 00	83 25	
Shallis, H. E., Bristol, Eng., cargo insp., 12 m. at $1,500 (less paid in 1924–25 $6.25) living allowance, 366 d. at $1.50	2,042 75	60 00	267 65
Spencer, R. P., Montreal, cargo insp., 9 m. to Jan. 31 at $1,500, living allowance, 276 d. at $1.50	1,539 00	45 00	142 33
Street, A., Brandon, insp. of dairy prod., 12 m	1,800 00	.....	2,277 55
Thimens, G., Montreal, dairy prod. grader, April 9 to Mar. 31 at $2,400	2,346 67	58 66	43 20
Trudel, J. B., Shawinigan Falls, dairy prom., 12 m	1,740 00	150 00	733 78
Tubman, L. O., Kemptville, Ont., dairy prom., July 12 to Mar. 31 at $1,440	1,037 42	188 03	831 85
Ward, H. M., Montreal, dairy prod. grader, 6 m. at $1,680, 3 m. at $1,800, 3 m. at $2,400	1,890 00		
Temporary employees—Employés temporaires—			
Alary, L., Montreal, clk.-sten., May 17 to Nov. 30 at $960	518 71		
Astroff, L., Montreal, clk.-sten., July 16 to Aug. 4 at $960	51 61		
Carr, J. W., Finch, secy. and salesman, 12 m	335 40	.....	82 14
Cross, E.A., Montreal, clerk, May 7 to Nov. 6 (less 13 d.), at $960	445 85	26 07	
Dawson, P., Montreal, clk.-sten., May 15 to Nov. 30 (less 12 d.) at $960	492 39	42 65	
Gagne, E., Montreal, clk.-sten., 7 m. to Dec. 6 at $960	560 00	32 76	
Labee, P. J., Montreal, lab. asst. April 11 to May 8 at $900	69 35	7 28	
Lalonde, G., Montreal, lab. asst., 6 m. to Jan. 2 at $900	450 00	28 08	
Locas, G., Montreal, clerk, 8 d. to Aug. 31 at $3	24 00		
Martin, L., Montreal, clk.-sten., June 12 to July 3 at $960	58 40		
Menzies, D., Montreal, dairy prod. grader, May 28 to Nov. 27 at $2,400	1,205 81	30 14	
Navert, A., Montreal, clerk, Sept. 10 to Mar. 9 at $960	479 23	41 51	
Poirier, F. A., Montreal, clk.-sten., May 25 to Nov. 24 at $960	482 06	158 18	
Singerman, B., Montreal, clk.-sten., May 17 to Nov. 30 at $960	518 71	30 34	
Teach, G., Montreal, clk.-sten., May 1 to Jan. 19 at $960	689 03	66 61	
Wilson, M., Montreal, clk.sten., May 3 to Nov. 30 at $960	554 84	32 46	
Wilson, W. A., Ottawa, dairy prod. grader, May 17 to June 15 at $2,400	196 77	.....	860 11
Destructive Insect and Pest Act—Loi concernant la destruction des insectes nuisibles et autres fléaux			
Permanent officials—Personnel permanent—			
Bailey, D. L., Winnipeg, asst. plant path., April 10 to Mar. 31 at $2,400, (refunded to Casual Revenue, $156.57)	2,340 00	.....	669 78
Baird, A. B., Fredericton, asst. entom., 12 m	2,280 00	60 00	913 75
Baker, A. D., Hemmingford, insect pest invest., May 21 to Sept. 24 at $1,080	373 93	24 93	170 48
Balch, R. E., insect pest invest., May 29 to Sept. 12 at $1,080	314 70	20 98	211 91
Baribeau, B., Fredericton, dist. plant disease insp., 12 m	1,500 00	.....	1,721 93
Beaulne, J. I., Montreal, jr. entom., 8 m. to Nov. 30 at $1,740	1,160 00	100 00	120 00
Berkeley, G. H., St. Catharines, plant path., 12 m. $2,400, (refunded to Casual Revenue, $204.68)	2,400 00	60 00	523 08
Brown, A. A., Fredericton, asst. plant path., 12 m	1,680 00	150 00	1,720 29
Cameron, N., Montreal, insect pest invest., 9 m. at $1,080, 3 m. at $1,140	1,095 00	315 00	81 51
Connors, I. L., Brandon, plant path., July 3 to Mar. 31 (less 10 d.), at $2,400	1,722 58	.....	130 43
Couture, G. F., Fredericton, insect pest invest., May 4 to Jan. 21 at $1,140 (refunded to Casual Revenue, $44.25)	815 15	51 48	1,693 74
Cox, M. B., Annapolis Royal, jr. clk. steno., 10 m. to Mar. 31 at $600	500 00	78 76	

Salaries Outside of Ottawa — Traitements en dehors d'Ottawa	Salary — Traitements	Bonus — Boni	Expenses — Dépenses
Destructive Insect and Pest Act—Con.—*Loi concernant la destruction des insectes nuisibles et autres fléaux*—Suite	$ cts.	$ cts.	$ cts.
Permanent officials–*Continued*—Personnel permanent–*Suite*			
Criddle, N., Treesbank, entom., 12 m	2,760 00	.....	276 63
Cunningham, G. C., Fredericton, plant path., 2 m. to May 31 at $2,640	440 00		
Dalling, B., Charlottetown, jr. clk. sten., 12 m	720 00	94 50	
Davidson, A. T., insect pest invest., 6 m. at $1,200, 6 m. at $1,440 (refunded to Casual Revenue, $184)	1,320 00	36 00	3,150 51
de Gryse, J. J., asst. entom., Aug. 14 to Mar. 31 at $1,920	1,212 90	.....	463 00
Denness, A. St. Catharines, jr. clk. sten., 12 m	720 00	56 25	
Downes, W., Victoria, jr. entom., 12 m	2,280 00	60 00	632 32
Dunn, N. B., jr. entom., 12 m	2,280 00	60 00	510 10
Dustan, A. G., Fredericton, asst. entom., 12 m	2,280 00	.....	344 22
Finnamore, A., Fredericton, dist. insect pest invest., 11 m. at $1,140, 1 m. at $1,440	1,165 00	310 50	879 88
Fleming, H. S., plant dis. invest., April 3 to Aug. 31 at $1,140, 7 m. at $1,200	1,168 66	104 10	202 11
Fowler, W. A., Port Stanley, insect pest invest., 10 m. at $1,080	900 00	99 80	1,026 82
Fraser, W .P., Saskatoon, plant path., 12 m	2,760 00	.....	618 88
Gagnon, L. R., Montreal, dist. insect pest invest., Mar. 25–31 at $1,440	27 09		
Garlick, W. P., Vineland, asst. entom., 5 m. to Mar. 31 at $1,920	800 00	.....	7 75
Garrett, C. B. D., Banff, insect pest invest., April 2 to Oct. 1 at $1,080	539 90	157 47	220 08
Gilliatt, F. C., Annapolis, Royal, jr. entom., 12 m	1,740 00	150 00	901 08
Glendenning, R. P., Agassiz, jr. entom., 6 m. at $1,500, 6 m. at $1,560	1,530 00	231 48	848 78
Goold, H. E., St. John, nursery stock fumigator, April 1 to May 21, Sept. 10 to Jan. 31 (less 23 d.) at $960	450 83	147 27	
Gorham, R. P., Annapolis Royal, asst. entom., 12 m	2,280 00	60 00	846 39
Greaney, F. J., Saskatoon, insect pest invest., April 30 to June 30 at $1,080, July 1 to Mar. 31 at $1,140 (refunded to Casual Revenue, $195.60)	1,038 00	66 20	1,111 35
Hall, J. A., Vineland, jr. entom., 8 m. at $1,500	1,000 00	174 00	76 70
Hearle, E., Vernon, asst. entom., 12 m., $2,280 (refunded to Casual Revenue, $84.10)	2,280 00	60 00	319 27
Hockey, J. F., Fredericton, plant path., 12 m., $2,400 (refunded to Casual Revenue, $200)	2,400 00	60 00	763 32
Hopping, R., Vernon, entom., 12 m	2,760 00	.....	975 52
How, L. M., Annapolis Royal, jr. entom., 6 m. at $1,500, 6 m. at $1,560	1,530 00	231 48	541 42
Howatt, L. J., Charlottetown, insect pest invest., May 23 to Sept. 30 at $1,080, 6 m. at $1,140	956 13	61 74	463 25
Hudson, H. F., Strathroy, asst. entom., 12 m	2,280 00	60 00	454 03
Hurst, R. R., Saskatoon, asst. plant path., Nov. 13 to Mar. 31 at $1,920	736 00	24 15	
Hutchings, C. B., asst. entom., 12 m	2,280 00	60 00	201 15
Jackson, A. B., St. Catharines, asst. plant path., April 26 to Mar. 31 at $1,920 (refunded to Casual Revenue, $150)	1,786 66	.....	480 59
Keenan, F. H., asst. entom., 12 m	2,280 00	60 00	505 92
Kelsall, A., Annapolis Royal, entom., 12 m	2,520 00	.....	670 09
King, K. M., Saskatoon, entom., 6 m. at $2,400, 6 m. at $2,520	2,460 00	.....	391 91
Lachaine, O. W., Fredericton, insect pest invest., May 18 to June 30 at $1,080, July 1 to Nov. 17 at $1,140	564 47	36 11	765 70
Leith, A. K., Winnipeg, nursery stock fumigator, April 1 to May 21, Oct. 8 to Jan. 8 at $1,200	470 96	116 56	
McCulloch, W. K., Charlottetown, dist. plant disease inspector, 12 m. (less 41 d.) at $1,500, (refunded to Casual Revenue, $200)	1,333 06	217 50	1,127 40
MacCurry, J. B., jr. plant path., 12 m., $2,640, (refunded to Casual Revenue, $250)	2,640 00	.....	488 62
McLarty, H. R., Summerland, plant path., 6 m. at $2,520, 6 m. at $2,640 (refunded to Casual Revenue, $262.93)	2,580 00	.....	1,271 34
MacLeod, H. S., Saskatoon, dist. plant disease insp., April 20 to Mar. 31 at $1,500	1,420 83	.....	1,413 75
MacNair, M., Fredericton, clerk-sten., 9 m. at $1,080, 3 m. at $1,140	1,095 00	72 00	20 77
Madden, G. O., Charlottetown, asst. path., 12 m	2,040 00	60 00	243 00
Manley, G., Niagara Falls, nursery stock fumigator, April to May 21, 4 m. to Jan. 31 at $1,200	567 74	140 51	
Oliver, J. R., Vineland, jr. clk. sten., 12 m	600 00	94 50	
Painter, R. H., Port Stanley, jr. entom., 12 m	1,500 00	.....	600 24

Salaries Outside of Ottawa — Traitements en dehors d'Ottawa	Salary — Traitements	Bonus — Boni	Expenses — Dépenses
	$ cts.	$ cts.	$ cts.
Destructive Insect and Pest Act—Con.—*Loi concernant la destruction des insectes nuisibles et autres fléaux*—Suite			
Permanent officials-*Con.*—Personnel permanent-*fin*			
Partridge,G., plant dis. insp., 12 m., $1,920 (refunded to Casual Revenue, $400)	1,920 00	63 00	1,011 84
Partridge, S. C., insect pest invest., May 25 to June 30 at $1,080, July 1 to Nov. 24 at $1,140 (refunded to Casual Revenue, $250)	566 32	36 20	891 02
Payne, S. H., Annapolis Royal, jr. entom., 12 m	1,740 00	150 00	282 35
Peppin, S. G., Charlottetown, asst. plant path., 12 m	1,740 00	150 00	1,475 78
Petch, C. E., Hemmingford, entom., 12 m	2,760 00	.....	555 64
Presley, H., Fredericton, plant dis. invest., May 14 to Dec. 31 at $1,140, 3 m. at $1,200	1,020 16	60 48	624 05
Racicot, H. N., St. Anne de la Pocatiere, plant path., June 1 to Mar. 31 (less 12 d.) at $2,400 (refunded to Casual Revenue, $200)	1,921 29	29 03	473 20
Richardson, J. K., Fredericton, asst. plant path., 10 m. to Mar. 31 at $1,920 (refunded to Casual Revenue, $200)	1,600 00	.....	407 09
Richmond, A. G. R., St. Catharines, insect pest invest., May 21 to Nov. 20 at $1,080	541 93	36 13	1,498 24
Robertson, H. A., Treesbank, jr. entom., June 1 to Sept. 18 at $1,500	450 00	.....	147 52
Robinson, W., Vineland, jr. entom., 3 m. to June 30 at $1,620	405 00	40 50	41 70
Ross, W. A., Vineland, entom., 12 m	2,760 00	.....	483 06
Scannell, J. W., Saskatoon, dis. insect pest invest., 3 m. at $1,080, 3 m. at $1,140, 6 m. at $1,440, overpaid, $2	1,277 00	36 00	1,195 60
Seamans, H. L., Lethbridge, entom., 3 m. at $2,520, 9 m. at $2,640	2,610 00	.....	521 77
Simmonds, P. M., Indian Head, plant path., 2 m. at $2,040, June 1 to Feb. 22 at $2,420	2,091 72	.....	519 84
Simpson, L. J., Fredericton, jr. entom., 12 m	1,620 00	162 00	138 90
Spittall, J. R., Annapolis Royal, asst. entom., 8 m. to Mar. 31 at $1,920	1,280 00	.....	216 50
Tardiff, A. T., Fredericton, jr. plant path., 12 m	1,740 00	150 00	71 45
Thomas, H. H., Vernon, jr. entom., April 2 to Sept. 30 at $1,500	745 83	129 77	545 30
Tothill, J. D., Fredericton, entom., 12 m	2,760 00	.....	437 59
Tucker, J., St. Catharines, dist. plant dis. invest., 12 m., $1,500 (refunded to Casual Revenue, $200)	1,500 00	.....	2,266 94
Twinn, C., jr. entom., 6 m. at $1,500, 6 m. at $1,560	1,530 00	231 48	46 25
Vroom, P. N., Nicola, jr. entom., April (half-pay), May 1 to Oct. 25 and 7 d. to Mar. 31 (broken periods) at $1,620, (refunded to Casual Revenue, $68 50)	851 37	.....	231 76
Waddington, T. R., North Portal, nursery stock fumigator, April 1 to May 21, Oct. 8 to Jan. 8, at $1,200	470 96	116 56	
Walker, G. P., Fredericton, jr. entom., 12 m	1,739 80	150 00	521 62
Waters, W., Montrose, nursery stock fumigator, April 1 to May 21, Oct. 15 to Jan. 31 at $960	418 06	136 53	
White, R. M., Treesbank, jr. entom., April 14 to Oct. 9 at $1,500	732 12	.....	6 65
Temporary employees—Employés temporaires—			
Adams, D. F., Winnipeg, insect pest invest., July 27 to Oct. 31 at $1,080	284 51	11 76	171 70
Anderson, J. A., insect pest invest., May 28 to Sept. 15 at $1,080	326 61	21 77	184 25
Armstrong, T., insect pest invest., May 22 to Oct. 31 at $1,080	479 03	31 93	55 51
Atkinson, N. J., jr. entom., May 21 to Oct. 31 at $1,500	669 35	.....	31 90
Atwell, E., Fredericton, insect pest invest., June 21 to Sept. 30 at $1,080	300 00	20 00	411 00
Auden, K. F., insect pest invest., May 21 to Sept. 22 at $1,080	367 93	24 53	22 45
Baird, F. F., insect pest invest., June 7 to Sept. 30 at $1,080	342 00	22 80	58 61
Barnes, T. C., insp. of insect pests, Aug. 1 to Sept. 27 at $900	142 50	8 89	157 25
Bate, H. K., Fredericton, insect pest invest., April 5 to Jan. 4 at $1,080	809 21	53 97	1,482 81
Bolton, L. L., Vancouver, insect pest invest., June 11 to Sept. 20 at $1,080	300 00	20 00	453 99
Brakes, V. M., Victoria, jr. clerk, Dec. 10 to Jan. 9 at $600	50 00		
Brittain, W. H., Truro, asst. entom., April 17 to Oct. 18 at $1,920	967 56	.....	441 39
Cairnie, G. C., Winnipeg, insect pest invest., June 26 to Sept. 22 at $1,080	261 00	17 40	335 25
Campbell, J. H., jr. entom., May 25 to Aug. 7 at $1,500	306 44	53 32	44 20
Carter, W., Lethbridge, asst. entom., April 2 to May 1 at $1,500, May 18 to Oct. 23 at $1,920	955 94	.....	158 60

Salaries Outside of Ottawa — Traitements en dehors d'Ottawa	Salary — Traitements	Bonus — Boni	Expenses — Dépenses
Destructive Insect and Pest Act—Con.—*Loi concernant la destruction des insectes nuisibles et autres fléaux*—Suite	$ cts.	$ cts.	$ cts.
Temporary employees—*Con.*—Employés temporaires—*Suite*—			
Chamberlain, G. A., St. Catharines, insect pest invest., April 16 to Sept. 30 at $1,080	495 00	33 00	711 55
Coit, L. A., Wolfville, insp. of insect pests, June 5 to July 4 at $900	74 67	.....	72 15
Coward, G. S., insect pest invest., June 16 to Dec. 15 at $1,080	538 55	35 90	957 11
Cox, M. B., Annapolis Royal, jr. clk. sten., 2 m. at $600	100 00	15 74	
Crawford, J. W., Port Stanley, insp. of insect pests, May 22 to Oct. 24 at $900	382 26	23 84	497 65
Crawford, K. G., Port Stanley, insp. of insect pests, Aug. 1 to Oct. 6 at $1,020	186 45	10 27	209 37
Creed, R., Charlottetown, insp. of insect pests, July 13 to Dec. 8 at $1,080	438 38	127 86	610 70
Crossgrove, R. F., St. Catharines, insect pest invest., May 21 to Nov. 20 at $1,080	541 93	36 13	1,317 00
Cutler, L. N., Vernon, jr. entom., 12 m.	1,500 00	.....	192 71
Dyce, H. G., Port Stanley, jr. entom., May 22 to Nov. 18 at $1,080, Nov. 19 to Mar. 31 at $1,500	1,083 03	35 53	168 95
Featherstonhaugh, J. E., insect pest invest., June 5 to Sept. 1 at $1,080	261 00	.....	276 65
Ficht, G. A., Port Stanley, jr. entom., May 31 to Nov. 30 at $1,500	754 03	.....	225 51
Foster, E. W. G., Charlottetown, insect pest invest., July 10 to Dec. 8 at $1,080	447 09	29 81	442 70
Fowler, W. A., Port Stanley, insect pest invest., 2 m. to May 31 at $1,080	180 00	12 00	
Freeman, C. E. C., insp. of insect pests, 2 m. to Sept. 30 at $900	150 00	52 50	496 15
Garleck, W. P., Vineland, asst. entom., July 3 to Oct. 31 at $1,920	629 68		
Gaudet, G., Fredericton, insect pest invest., June 26 to Dec. 24 at $1,080	534 68	35 64	741 60
Gibson, A. K., Port Stanley, insp. of insect pests, July 23 to Jan. 23, Mar. 1-31, at $900	483 86	50 77	545 63
Gillespie, D. G., Vernon, laboratory helper, May 21 to Nov. 20 at $600	301 07	28 18	
Godwin, C. H., Fredericton, insect pest invest., April to Mar. 23 at $1,080	1,056 77	70 45	1,633 86
Gordon, W. L., Fredericton, insect pest invest., June 16 to Nov. 20 at $1,080	465 00	31 00	916 34
Graham, A. J., Vineland, insect pest invest., May 31 to Mar. 31 at $1,080	902 90	.....	38 70
Graham, A. R., insect pest invest., July 13 to Oct. 31 at $1,080	325 16	16 91	34 90
Gray, H. E., Lethbridge, jr. entom., May 2 to Oct. 1 at $1,500	625 00	.....	62 60
Groh, I., botanist, Aug. 1 to Sept. 24 at $900	135 00	14 06	175 05
Hall, J. A., Vineland, jr. entom., April 23 to July 31 at $1,500	408 33	71 05	
Hammond, G. H., insect pest invest., April 30 to Dec. 31 at $1,080	723 00	48 20	45 73
Harris, G. H., Vancouver, insect pest invest., June 11 to Sept. 30 at $1,080	330 00	22 00	539 30
Henderson, H. A., Port Stanley, insp. of insect pests, Aug. 1 to Oct. 4 at $900	159 67	16 75	199 90
Hopping, G. R., Vernon, insect pest invest., July 3 to Dec. 31 at $1,080	534 19	.....	10 40
Jago, R. D., entom., May 23 to Sept. 22 at $2,400	804 72	.....	81 68
Kerr, W. L., Port Stanley, insp. of insect pests, 2 m. to Sept. 30 at $900	150 00	15 74	360 35
Lockhart, E. A., Saskatoon, clk. sten., 12 m.	960 00	56 25	
MacAloney, H. J., insect pest invest., July 7 to Sept. 8 at $1,080	186 58	12 43	88 30
McAndrews, A. H., Fredericton, insect pest invest., May 24 to Sept. 15 at $1,080	338 22	22 55	79 02
MacClement, W. T., St. Catharines, insect pest invest., June 11 to Sept. 1 at $1,080	243 00	70 87	307 75
Maguire, C. E., Saskatoon, insect pest invest., May 21 to Sept. 19 at $1,080	358 93	23 93	357 80
Makinson, G., Wolfville, insp. of insect pests, 4 m. to Aug. 31 at $900	300 00	18 72	77 88
Mathers, W. G., Vernon, insect pest invest., June 11 to Dec. 10 at $1,080	539 03	.....	43 95
Murdock, R. D., insect pest invest., June 1 to Sept. 1 at $1,080	273 00	.....	443 72
Mustard, J. J., Charlottetown, insect pest invest., July 5 to Dec. 8 at $1,080	461 61	30 77	581 05
Odell, W. S., insect pest invest., 12 m. (less overpaid, 1922-23, $15.44)	1,064 56	70 98	295 80

Salaries Outside of Ottawa — Traitements en dehors d'Ottawa	Salary — Traitements	Bonus — Boni	Expenses — Dépenses
	$ cts.	$ cts.	$ cts.
Destructive Insect and Pest Act—Con.—*Loi concernant la destructon des insectes nuisibles et autres fléaux*—Fin.			
Temporary employees-*Con.*—Employés temporaires-*Fin.*			
Oliver, W. L., Port Stanley, insect pest invest., April 1 to Oct. 20 at $1,080, salary arrears, $31.93	629 99	143 24	11 74
Osborne, M. E., Fredericton, jr. clk. sten., April 1-3, Sept. 12 to Mar. 31 at $600	337 66	31 51	
Owens, T. H., Lethbridge, laboratory helper, May 22 to Mar. 31 at $600	516 13	270 97	
Ozburn, R. H., insect pest invest., May 23 to Aug. 22 at $1,080	270 00	18 00	54 60
Parsons, F. S., insp. of insect pests, Aug. 1 to Sept. 25 at $900	137 50	14 43	198 15
Patterson, F. A., Fredericton, insect pest invest., July 9 to Sept. 11 at $1,080	189 77	12 65	231 17
Patterson, N. A., Annapolis Royal, insp. of insect pests, 6 m. to Oct. 31, Dec. 3 to Feb. 28 at $900	670 16	70 32	507 17
Payne, R. L., Fredericton, insect pest invest., July 12 to Dec. 7 at $1,080	438 38	29 22	558 70
Reed, L. L., Port Stanley, insp. of insect pests, July 28 to Mar. 31 at $900	609 67	63 97	594 26
Russell, R. C., Saskatoon, insect pest invest., May 21 to Sept. 30 at $1,080	391 93	26 13	354 03
Ryan, W. S. G., Port Stanley, jr. entom., April 1 to May 17 at $1,080, May 18 to Mar. 31 at $1,500	1,445 80	267 96	784 26
Sheppard, R. W., Port Stanley, insp. of insect pests, Aug. 2 to Mar. 31 at $900	597 58	62 25	424 45
Short, S. H., insp. of insect pests, 2 m. to Sept. 30 at $1,020	170 00	15 74	622 90
Smith, A. O., insect pest invest., 7 d. at $4; expenses, $15.34	43 34		
Smith, C. A. S., Edmonton, insect pest invest., July 13 to Sept. 25 at $1,080	220 16	14 67	478 45
Smith, G., Fredericton, caretaker, 12 m	240 00		
Smith, R. H., Charlottetown, insect pest invest., July 9 to Sept. 30 at $1,080	246 77	16 45	327 55
Spittall, J. R., Annapolis Royal, asst. entom., June 12 to July 31 at $1,920	261 33		
Sproat, W. C., Port Stanley, insp. of insect pests, Aug. 1 to Oct. 4 at $900	159 67	9 96	220 05
Stafford, D., Lethbridge, (part time) sten., June 9 to Oct. 31 at $240	94 66		
Tanner, L. J., Saskatoon, clerk sten. (part time), June 25 to Sept. 8 at $320	65 75		
Thompson, C. S., Windsor, insect pest invest., 12 m	1,080 00	72 00	838 81
Tonks, V., Vernon, jr. clk. sten. (part time), 2 m. to Nov. 30, Jan. 7 to Mar. 6 at $300	100 00		
Tuure, J. I., insect pest invest., 7 d.	28 56	.....	14 53
Venables, E. P., Vernon, jr. entom., 12 m	1,500 00	261 00	447 95
Vickerson, L. N., Charlottetown, insect pest invest., May 25 to Sept. 8 at $1,080	314 32	20 95	355 30
Whiteman, C. F. U., Annapolis Royal, insp. of insect pests 1 m.	85 00	26 25	84 65
Wood, A. A., Strathroy, insect pest invest., April 9 to Nov. 13 at $1,080	645 00	188 12	20 75
Experimental Farms—Fermes expérimentales			
Permanent officials—Personnel permanent—			
Albright, W. D., Beaverlodge, supt., 12 m	2,400 00	.....	216 95
Aldwinckle, Mrs. A., Lacombe, clk. sten., 12 m	960 00	315 00	
Alexander, Henry, farm foreman, 12 m	1,380 00	279 00	18 50
Albert, J. L., Kapuskasing, asst. to supt., 3 m. at $1,680, 9 m. at $1,740	1,725 00	60 00	44 55
Alloway, Jas. G., Scott, gardener, 3 m. at $1,020, 9 m. at $1,080	1,065 00	301 50	
Archibald, Caroline P., Agassiz, clk. sten., 12 m	1,080 00	72 00	
Atkins, Geo., St. Joachim, farm foreman, 6 m. at $1,260, 6 m. at $1,320	1,290 00	270 00	189 30
Bacon, Eug. P., Cap Rouge, herdsman, 12 m	1,080 00	297 00	54 00
Bailey, C. F., Fredericton, supt., 3 m. at $2,100, 9 m. at $2,220	2,190 00	15 00	404 77
Bailey, F. H., Morden, poultryman, 9 m. at $1,200, 3 m. at $1,260	1,215 00	45 00	42 55
Baird, W. W., Nappan, supt., 12 m	2,580 00	.....	507 70
Ballantyne, J. P. Smith, Kapuskasing, supt., 6 m. at $2,340, 6 m. $2,460	2,400 00	.....	145 55
Belzile, J. A., La Ferme, asst., to supt., 12 m	1,740 00	150 00	44 25
Bennett, Jno., Fredericton, herdsman, 12 m	1,140 00	297 00	
Bishop, Alf., Kentville, farm foreman, 12 m	1,440 00	202 00	

Salaries Outside of Ottawa — Traitements en dehors d'Ottawa	Salary — Traitements	Bonus — Boni	Expenses — Dépenses
Experimental Farms–Con.—*Fermes expérimentales*–Suite	$ cts.	$ cts.	$ cts.
Permanent officials–*Con.*—Personnel permanent–*Suite*			
Black, Robt. R., Fredericton, farm foreman, 3 m. at $1,200, 9 m. at $1,260	1,245 00	297 00	
Black, W. W., Nappan, farm foreman, 3 m. at $1,200, 9 m. at $1,260	1,245 00	279 00	
Blair, W. S., Kentville, supt., 12 m	3,000 00	.....	342 23
Blair, W. T., Kentville, greenhouseman, 12 m	1,080 00	315 00	
Bligh, R. D. Kentville, asst. to supt., 12 m., $1,620; house allow., 11 m., $330	1,950 00	63 50	205 46
Bradford, Cecil, Lacombe, asst. to supt., 6 m. at $1,560, 6 m. at $1,620; house allow., 12 m., $360	1,950 00	63 00	116 70
Brault, Richard, head plotman, 12 m	1,320 00	279 00	
Breakney, F. S. N., Brandon, farm foreman, 6 m. at $1,200, 6 m. at $1,260	1,230 00	270 00	
Brouillette, Emile, Farnham, farm foreman, 6 m. at $1,260, 6 m. at $1,320	1,290 00	288 00	
Brown, David A., Morden, asst. to supt., 1 m. at $1,200, 11 m. at $1,500	1,475 00	159 25	99 39
Brown, Thos., caretaker, 12 m	1,080 00	315 00	
Brown, Thos., Rosthern, gardener, 10 m. to Mar. 31 at $960 (bonus overpaid, $1)	800 00	263 50	20 05
Browne, F. S., Lennoxville, asst., to supt., 12 m	1,560 00	119 00	101 60
Browne, Geo., Charlottetown, head gardener, 6 m. at $1,200, 6 m. at $1,260	1,230 00	30 00	
Burden, Edw. E., Fredericton, beekeeper, 12 m	960 00	315 00	
Campbell, Allen, Brandon, clk. b'k-k'p'r., 12 m	1,320 00	279 00	
Campbell, Ben, La Ferme, herdsman, 12 m	1,020 00	315 00	
Caron, Jean P., beekeeper, 6 m. at $960, 6 m. at $1,020	990 00	315 00	88 10
Charbonneau, R. P., Ste. Anne de la Pocatiere, asst. to supt., Aug. 30 to Mar. 31 at $1,500	883 06	.....	61 70
Chauvin, W. L., supervisor Illust'n. Stns., Que., 6 m. at $1,680, 6 m. at $1,800	1,740 00	134 46	1,179 29
Chercuette, Victor, Ste. Anne de la Pocatiere, beekeeper, 6 m. at $960, 6 m. at $1,020	990 00	315 00	
Clarke, J. A., Charlottetown, supt., 12 m	2,580 00	.....	555 03
Cock, Clarence J., Kentville, poultryman, 3 m. at $1,140, 9 m. at $1,200	1,185 00	301 50	
Cooper, John H., Brandon, head gardener, 12 m	1,320 00	202 00	
Cossette, Romeo, Farnham, asst. to supt., Mar. 24, 1923 to Mar. 31, 1924 at $1,500; house allow., $306.45	1,838 71	118 92	
Cote, J. O. C., Cap Rouge, head gardener, Mar. 5 to 31 at $1,200	87 10	21 55	
Craig, Evan D., Kentville, beekeeper, 12 m	1,080 00	315 00	67 55
Cumming, Thos., Fredericton, gardener, 12 m	1,140 00	315 00	
Davis, Norman J., Scott, farm foreman, 12 m	1,440 00	202 00	
Dawson, Edw., Lennoxville, farm foreman, 12 m	1,440 00	150 00	
Delong, Geo. E., Lacombe, asst. to supt., 12 m	1,620 00	63 00	134 55
Denny, D. G., Summerland, poultryman, 12 m	1,320 00	279 00	8 75
Desforges, S. R., head poultryman, 9 m. at $1,260, 3 m. at $1,320	1,275 00	297 00	56 02
Desparois, Jas. G., La Ferme, gardener, 12 m	960 00	315 00	
Dewer, Wm. A., Rosthern, sten. b'k-k'p'r., 6 m. at $1,080, 6 m. at $1,140	1,110 00	315 00	
Digges, Dudley, Harrow, supt., 1 m. at $2,400, 11 m. at $2,460; house allow., April 1 to Aug. 6, $125.80; (refunded to Cas. Rev. $100)	2,580 80	.....	1,205 28
Dimock, Fred., Harrow, asst. agrostologist, Dec. 28 to Mar. 31 at $1,920	500 65	.....	47 97
Driscoll, Fred. A., Charlottetown, poultryman, 3 m. to Mar. 31, at $1,080	270 00	74 25	29 20
Dunlop, Jas., Rosthern, farm foreman, 12 m	1,320 00	202 00	88 90
Dykes, John R., Lethbridge, poultryman, 9 m. at $1,080, 3 m. at $1,140	1,095 00	72 00	246 55
Edmunds, Seymour, Lacombe, farm foreman, 12 m	1,500 00	150 00	
Ellis, W. T., weather observer, 12m. at $1,000; extra allow. 12m., $72	1,072 04	83 25	
Everest, R. E., supervisor Illust'n. Stns., Alta., 12 m	2,100 00	60 00	1,411 34
Fairfield, W. H., Lethbridge, supt., 12 m	3,000 00	.....	605 71
Farr, Jas. R., Swede Creek, Y.T., exper. farm asst., 12 m	1,200 00		
Forest, Elsie, Nappan, jr. clk. sten., 9 m. at $600, 3 m. at $660	615 00	94 50	
Fortier, Pascal, La Ferme, supt., 6 m. at $2,340, 6 m. at $2,460	2,400 00	.....	87 10
Fournier, L. O., Ste. Anne de la Pocatiere, clk. sten., 3 m. at $960, 9 m. at $1,020	1,005 00	83 25	
Fraser, Jas., Agassiz, gardener, 12 m	1,080 00	315 00	
Fuller, Phyllis C., Kentville, jr. clk. sten., April 2 to Mar. 31 at $840	837 66	55 88	

Salaries Outside of Ottawa — Traitements en dehors d'Ottawa	Salary — Traitements	Bonus — Boni	Expenses — Dépenses
	$ cts.	$ cts.	$ cts.
Experimental Farms–Con.—*Fermes expérimentales*–Suite			
Permanent officials—*Con.*—Personnel permanent—*Suite*—			
Gaboury, Alf., Cap Rouge, farm foreman, 12 m	1,320 00	261 00	
Gaboury, Alph., Cap Rouge, clk. b'k-k'p'r., 12 m	1,140 00	315 00	
Gallaher, Jas., Kentville, head gardener, 12 m	1,320 00	279 00	14 28
Gillespie, Jas. Y., Brandon, head herdsman, 12 m	1,320 00	202 00	
Godfrey, Wm., Morden, head gardener, April 3 to Mar. 31 at $1,200	1,193 33	59 66	83 17
Goodfellow, Geo., head plotman, 12 m	1,320 00	279 00	
Greenwood, H. M., poultry inspector, Nov. 13 to Mar. 31 at $1,440; (refunded to Cas. Rev., $424.75)	552 00	100 05	620 30
Hall, Ernest R., Sidney, asst. to supt., 9 m. at $1,500, 3 m. at $1,560; allow. for house rent, $300	1,815 00	106 44	24 05
Hanlon, Leaman H., Kapuskasing, asst., 3 m. at $1,500, July 1 to Jan. 26 at $1,560	1,264 03	105 27	397 49
Harper, Godfrey, Agassiz, head herdsman, 12 m	1,200 00	279 00	
Hay, Wm. D., Lethbridge, asst. to supt., Dec. 15 to Mar. 31 at 1,500 allow. for house rent, $88.71	532 26	29 41	
Heath, Jos., Invermere, gardener, 12 m	1,140 00	315 00	91 25
Helmer, R. H., Summerland, supt., 5 m. to Aug. 31 at $2,580	1,075 00	.....	189 16
Hetherington, Thos., supervisor Illust'n. Stns., N.B., 12 m	1,680 00	150 00	806 35
Hicks, W. H., Agassiz, supt., 12 m	2,580 00	.....	1,199 57
Hilton, S. A., Nappan, asst. to supt., 9 m. at Mar. 31 at $1,500	1,125 00	.....	76 15
Hobbs, A. P., Ft. Vermilion, sten. b'k-k'p'r., 6 m. at $1,020, 6 m. at $1,080	1,050 00	315 00	
Hodges, C. A., Lennoxville, herdsman, 3 m. at $1,020, 6 m. to Dec. 31 at $1,080	795 00	222 75	2 50
Holz, H., head plotman, 12 m	1,320 00	261 00	
Hopper, A. E., plotman, 3 m. at $900, 9 m. at $960	945 00	315 00	
Hopper, R. M., Brandon, asst. to supt., 6 m. at $1,560, 6 m. at $1,620, allow. for house rent, $480	2,070 00	60 00	238 94
Horn, F., head plotman, 12 m	1,320 00	279 00	4 94
Horn, John A., Indian Head, farm foreman, 12 m	1,320 00	202 00	
Hunter, W. T., Summerland, supt., 5 m. to Mar. 31 at $2,100	875 00	.....	440 10
Hutton, F. V., Rosthern, asst. to supt., 12 m. at $1,680, allow for house rent, $360	2,040 00	60 00	19 60
Jackson, Georgina, Indian Head, clk. sten., 12 m	1,080 00	72 00	
Jalbert, Albert, Ste. Anne de la Pocatiere, farm foreman, 9 m. at $1,200, 3 m. at $1,260	1,215 00	297 00	
Jeffrey, Claude R., Sidney, farm foreman, 12 m	1,320 00	261 00	
Jeffrey, H. G., head plotman, 12 m. (less ½ d.) at $1,320	1,318 20	278 60	
Jenkins, Murray, Nappan, poultryman, 9 m. at $1,140, 3 m. at $1,200	1,155 00	69 00	
Johnson, Geo. W., Summerland, clk. b'k-k'p'r., 12 m	1,320 00	279 00	166 91
Jones, Francis Wm., Lacombe, herdsman, 12 m	1,140 00	315 00	
Jones, Robt., Ft. Vermilion, supt., 12 m	2,400 00		
Keene, L. Rose, Agassiz, dairymaid, 12 m	1,080 00	72 00	
Keeping, P. E., Kentville, clk. b'k-k'p'r., July 3 to Mar. 31 at $1,020	759 52	234 61	
Kinsman, F. B., supervisor Illust'n. Stns., N.B., 3 m. at $1,920, 9 m. at $2,040	2,010 00	60 75	1,054 36
Laforest, J. A. Y., La Ferme, sten. b'kk'p'r., May 5 to Mar. 31 at $1,020	924 03	285 36	
Lang, Geo., Indian Head, clk. b'k-k'p'r., 12 m	1,320 00	279 00	
Lang, Jas. D., Lennoxville, head poultryman, 12 m	1,260 00	.....	199 30
Langelier, G., Cap Rouge, jr. clk. sten., 3 m. at $660, 9 m. at $720	705 00	56 25	
Langelier, G. A., Cap Rouge, supt., 12 m	2,580 00	.....	885 90
Langelier, M. P., Cap Rouge, jr. clk. sten., 12 m	720 00	94 50	
Langille, Ralph A., Nappan, clk. sten., Mar. 28, 1923 to Dec. 27 (less 1 d.) at $900, Dec. 28 to Mar. 31 at $960	922 82	317 51	23 30
Leslie, W. R., Morden, supt., 6 m. at $2,220, 6 m. at $2,340	2,280 00	.....	622 76
Lewthwaite, Jos. C., Rosthern, poultryman, 9 m. at $1,080, 3 m. at $1,140	1,095 00	315 00	7 75
Linton, Thos. J., Indian Head, gardener, Nov. 20 to Mar. 31 at $960	349 33	114 62	
Long, Gertrude M., Lacombe, clk. sten., 12 m	960 00	56 25	
MacBean, K., Agassiz, asst. to supt., 6 m. at $1,680, 6 m. at $1,740, allow. for house rent, $300	2,010 00	61 50	305 15
McCallum, Jas. A., Scott, herdsman, 12 m	1,140 00	297 00	25 75
McCharles, M. D., Lennoxville, asst., to supt., 6 m. at $1,500, 6 m. at $1,560; allow. for house rent, $300	1,830 00	.....	49 80
McClary, J. A., Lennoxville, supt., 12 m	2,700 00	.....	811 83

Salaries Outside of Ottawa — Traitements en dehors d'Ottawa	Salary — Traitements	Bonus — Boni	Expenses — Dépenses
	$ cts.	$ cts.	$ cts.
Experimental Farms–Con.—*Fermes expérimentales*–Suite			
Permanent officials–*Con.*—Personnel permanent–*Suite*			
McKay, Alex., Agassiz, farm foreman, 12 m	1,320 00	261 00	
McKay, Angus, insp. Western Farms, 12 m	2,600 00	.....	127 83
McKenzie, John, Swift Current, asst. to supt., 6 m. at $1,500, 6 m. at $1,560	1,530 00	134 46	88 50
McKenzie, J. M. F., Fredericton, asst. to supt., 9 m. at $1,560, 3m. at $1,620, allow. for house rent, $240	1,815 00	.....	104 23
McKenzie, N. D., Indian Head, supt., 9 m. at $2,460, 3 m. at $2,580	2,490 00	.....	561 20
McKillican, W. C., Brandon, supt., 12 m	3,000 00	.....	310 89
McKinven, Robt., Kapuskasing, head herdsman, 6 m. (less 12 d.) at $1,200, 6 m. at $1,260	1,190 00	222 78	
McLennan, Murdock H., Charlottetown, farm foreman, 12 m	1,440 00	202 00	
Mack, J. H., Swift Current, senior clk., Feb. 4 to Mar. 31 at $1,320	208 62	44 05	
Mahaffy, Samuel, Lennoxville, gardener, 9 m. at $1,080, 3 m. at $1,140	1,095 00	315 00	8 40
Mann, A. J., Summerland, asst. to supt., 9 m. at $1,620, 3 m. at $1,680; allow. for house rent, $360	1,995 00	.....	102 15
Marshall, John, Sidney, head gardener, 12 m	1,320 00	279 00	
Marshall, Rowland, Brandon, clk. sten., 6 m. at $960, 6 m. (less 1 d.) at $1,020	987 26	83 01	
Mathews, G. D., Indian Head, asst. to supt., Oct. 15 to Mar. 31 at $1,500, allow. for house rent, $221.93	915 51	.....	38 90
Mathews, Victor, Lethbridge, asst. to supt., 12 m., at $1,620; allow. for house rent, $300	1,920 00	.....	43 85
Meilleur, Josophat, creamery manager, 12 m	1,440 00	162 00	14 10
Melvin, John, gardener, 12 m	1,080 00	315 00	
Millikin, Mary, Scott, clerk, 12 m	1,080 00	72 00	
Mills, Edward H., Lacombe, dairyman, 12 m	1,140 00	297 00	
Milroy, John, Lethbridge, farm foreman, 3 m. at $1,200, 9 m. at $1,260	1,245 00	15 00	87 20
Montreuil, J. E., Farnham, supt., 12 m	2,400 00	.....	386 90
Moore, Everett, A., Harrow, farm foreman, 12 m	1,320 00	279 00	
Moore, W. S., Agassiz., exp. farm asst., 12 m	1,080 00	315 00	79 53
Morgan, J. G., prom. of egg prod., 12 m	1,920 00	63 00	1,740 80
Munro, D. W., Kapuskasing, beekeeper, 3 m. to Aug. 31 at $960	240 00	20 79	
Munro, W. A., Rosthern, supt., 12 m	2,580 00	.....	624 30
Newton, R. G., Invermere, supt., 12 m	2,340 00	.....	699 36
Nolin, C. P., Cap Rouge, gardener, 12 m	1,080 00	315 00	
Norton, Fred., Lennoxville, herdsman, 6 m. at $960, 6 m. at $1,020	990 00	83 25	
Nourse, C. B., Indian Head, asst. to supt., 12 m. at $1,800, allow. for house rent, $480	2,280 00	60 00	361 44
Palmer, A. E., Lethbridge, asst. to supt., 9 m. at $1,560, 3 m. at $1,620, allow. for house rent, $180	1,755 00	142 23	413 68
Palmer, R. C., Summerland, asst., to supt., 3 m. at $1,560, 9 m. at $1,620, allow. for house rent, $360	1,965 00	.....	337 12
Paradis, Edouard C., Cap Rouge, head plotman, 12 m., (less 18½ d.) at $1,320	1,254 30	265 71	22 85
Paris, R. J. C., Lethbridge, head gardener, 9 m. at $1,260, 3 m. at $1,320	1,275 00	261 00	46 70
Perrin, Geo., greenhouseman, 12 m	1,080 00	315 00	
Pike, M. P., Kentville, asst. to supt., 12 m. at $1,620, allow for house rent, $240	1,860 00	69 00	2 50
Porter, S. A., Kentville, head herdsman, 12 m	1,200 00	279 00	
Pottruff, Evelyn N., Morden, jr. clk. sten., 9 m. at $600, 3 m. at $660	615 00	94 50	
Powell, Thos., watchman, 12 m	960 00	315 00	
Raynauld, L., Ste. Anne de la Pocatiere, asst. to supt., 6 m. at $1,620, 6 m. at $1,680	1,650 00	156 00	239 23
Reed, F. H., Lacombe, supt., 3 m. at $2,340, 9 m. at $2,460	2,430 00	.....	744 12
Retson, Geo., Nappan, head herdsman, 9 m. at $1,320, 3 m. at $1,380	1,335 00	246 24	31 50
Robertson, R. J., Nappan, gardener, 12 m	1,140 00	297 00	55 55
Robitaille, J. F. X., Cap Rouge, asst. to supt., 9 m. at $1,500, 3 m. at $1,560, allow. for house rent, $240	1,755 00	142 23	
Rouse, Frank, Scott, poultryman, 9 m. at $1,080, 3 m. at $1,140	1,095 00	310 50	
Russell, Howard W., gardener, 12 m	1,080 00	315 00	
St. Denis, Paul, La Ferme, farm foreman, 3 m. at $1,200, 9 m. at $1,260	1,245 00	265 50	
St. Jacques, J. A., Kapuskasing, clk. bk.-keeper, 6 m. to Sept. 30 at $1,020	510 00	157 50	

Salaries Outside of Ottawa — Traitements en dehors d'Ottawa	Salary — Traitements	Bonus — Boni	Expenses — Dépenses
Experimental Farms-Con.—*Fermes expérimentales*-Suite	$ cts.	$ cts.	$ cts.
Permanent officials-*Con.*—Personnel permanent-*Suite*			
Ste. Marie, J. A., Ste. Anne de la Pocatiere, supt., 6 m. at $2,220 6 m. at $2,340	2,280 00	.....	538 96
Ste. Marie, L. T., Lennoxville, herdsman, 6 m. at $960, 6 m. at $1,020	990 00	274 50	51 94
Sackville, E. C., supervisor of Illust'n. Stns., Sask., 3 m. at $1,680, 9 m. at $1,800	1,770 00	126 69	1,456 94
Sansbury, Albert, Sidney, poultryman, May 25 to Mar. 31 at $1,080	920 32	268 43	
Schurman, D. C., Charlottetown, poultryman, 6 m. to Sept. 30 at $1,200	600 00	148 50	
Scott, Walter T., poultry inspector, 5 m. to Mar. 31 at $1,440	600 00	108 75	518 35
Shaw, Samuel, H., Indian Head, head herdsman, 12 m	1,260 00	261 00	19 10
Sigfussen, S. J., Brandon, asst. to supt., 12 m. at $1,620, allow. for house rent. $480	2,100 00	60 00	284 10
Sterns, E. B., Charlottetown, sten. b'k.-k'p'r., 12 m	1,140 00	72 00	
Stewart, Wm. A., Sidney, jr. clk., 12 m	900 00	315 00	
Straight, E. M., Sidney, supt., 12 m	2,580 00	.....	71 85
Straiton, Henry, Kapuskasing, gardener, 11 m. to Feb. 29 at $1,140	1,045 00	288 75	
Taggart, Fred., head gardener, 12 m	1,260 00	297 00	
Taggart, Jas., G., Swift Current, supt., 6 m. at $2,220, 6 m. at $2,340	2,280 00	.....	830 18
Talbot, Fernande, Ste. Anne de la Pocatiere, jr. clk.sten., 12 m.	600 00	28 54	
Taylor, Ethel G., Lennoxville, clk. sten., 12 m	1,080 00	315 00	
Taylor, E. M., Fredericton, asst. to supt., 6 m. at $1,680, 6 m. at $1,740	1,710 00	66 00	36 33
Taylor, Harold R., Charlottetown, beekeeper, 9 m. at $960, 2 m. to Feb. 29 at $1,020	890 00	76 23	32 85
Taynton, W. W., Invermere, farm foreman, 12 m	1,320 00	261 00	
Tinline, M. J., Scott, supt., 12 m	2,580 00	.....	149 55
Tinney, B. F., Charlottetown, asst. to supt., 3 m. at $1,620, July 1 to Oct. 21 at $1,680, allow. for house rent, $200.32	1,120 16	34 14	13 50
Tremblay, Harry, supervisor, Illust'n. Stns., Que., 6 m. at $2,040, 6 m. at $2,100	2,070 00	60 00	1,166 41
Trudel, Odilon, Cap Rouge, poultryman, 3 m. at $1,080, 9 m. at $1,140	1,125 00	72 00	
Turner, Thos. W., Invermere, sten. b'k.-k'p'r., 3 m. at $1,020, 9 m. at $1,080	1,065 00	315 00	187 20
Vannice, Elmer, Scott, asst. to supt., 3 m. at $1,560, 9 m. at $1,620, allow. for house rent, $150	1,755 00	113 75	391 60
Verreault, Ludovic, Ste. Anne de la Pocatiere, gardener, 12 m	1,080 00	315 00	10 60
Vradenburg, Josephine, Fredericton, sten. b'k.-k'p'r., 6 m. at $1,080, 6 m. at $1,140	1,110 00	72 00	
Wainwright, W. C., Invermere, poultryman, 9 m. at $1,080, 3 m. at $1,140	1,095 00	315 00	
Walker, John, Nappan, herdsman, 12 m	1,140 00	279 00	8 00
Watkins, Wm., Brandon, poultryman, 12 m	1,200 00	60 00	15 55
Watson, Robt., Beaverlodge, sten. b'k.-k'p'r., 12 m	1,020 00	83 25	
Watts, Henry, Morden, herdsman, 6 m. at $960, 6 m. at $1,020	990 00	315 00	
Whiteside, A. G. O., cerealist, 2 m. to Mar. 31 at $1,920	320 00	.....	27 90
Williams, Oscar, Harrow, asst. to supt., 3 m. at $1,560, 9 m. at $1,620, allow. for house rent, $300	1,905 00	.....	29 55
Wills, W. J., Morden, farm foreman, 6 m. to Mar. 31 at $1,200	600 00	139 50	40 60
Wilson, Jas., Wainwright, herdsman, 12 m	1,140 00	315 00	
Wilson, T. C., Summerland, farm foreman, 3 m. at $1,260, 9 m. at $1,320	1,305 00	283 50	59 60
Windsor, Gordon, F., Indian Head, poultryman, 12 m	1,080 00	72 00	157 45
Temporary employees—Employés temporaires—			
Bailey, Henry, Morden, gardener, 12 m	960 00	315 00	
Black, Grace H., Fredericton, jr. clk. sten., Feb. 15 to Mar. 31 at $600	75 86	7 10	
Brissette, E., Lennoxville, jr. clk. sten., Aug. 6 to Mar. 31 at $600.	391 94	35 68	
Challis, Edwin R., Lacombe, poultryman, 4 m. to July 31 at $1,200	400 00	93 00	
Harrison, Ethel M., Summerland, jr. sten. b'k.-k'p'r., April 1 to Jan. 19 (less 4 d.) at $660	521 61	44 39	
Jones, Arthur, Lethbridge, clk.-sten., Jan. 26, 1923 to Mar. 31, 1924 at $960	1,135 48	315 00	
Kuhn, V. R. C., Agassiz, poultryman, 12 m	1,080 00	315 00	
McGrath, Samuel F., Kapuskasing, farm foreman, 12 m	1,200 00	297 00	

Salaries Outside of Ottawa — Traitements en dehors d'Ottawa	Salary — Traitements	Bonus — Boni	Expenses — Dépenses
	$ cts.	$ cts.	$ cts.
Experimental Farms—Con.—*Fermes expérimentales*—Fin			
Temporary employees—*Con.*—Employés temporaires—*Fin*			
McLean, Clarence L., Harrow, clk. sten., Dec. 26 to Mar. 31 at $960	255 48		
Pearson, S. L., Fredericton, poultryman, April 1 to Mar. 15 at $1,200	1,148 40	284 22	12 50
Reid, W. A., Kapuskasing, clk. sten., Oct. 15 to Mar. 31 at $1,020 (bonus underpaid, $3.99)	471 61	133 33	
Richards, Albert E., supervisor Illust'n. Stns. ,B.C., May 10 to Mar. 31 at $1,680 (bonus overpaid, $2)	1,499 35	135 87	1,744 32
Riordon, J. Barry, poultry inspector, Nov. 5 to Mar. 31 at $1,440 (less $22.44 paid as labourer)	561 56	.....	805 98
Savard, Jos. M., Cap Rouge, head gardener, 11 m. to Feb. 29 (less 3 d.) at $1,260	1,144 84	269 86	30 13
Sharpe, Thos. A., Salmon Arm, B.C., experimentalist, 12 m.	1,200 00	.....	
Smith, A. G., Wainwright, asst. to Dom. animal husbandman, (part time) 12 m	1,200 00	.....	
Wilson, Muriel, jr. sten- b'k.-k'p'r., (sal. paid in 1924-25)	.....	11 94	
Fruit—Fruits			
Permanent officials—Personnel permanent—			
Alcorn, A. S., Berwick N.S., fruit insp., 12 m	1,620 00	162 00	1,024 93
Armour, Wm., Oshawa, Ont., fruit insp., April 1 to 21, Sept. 4 to Mar. 15 at $1,500	885 48	154 06	507 27
Bain, T. H., Vancouver, fruit insp., 12 m. (refunded to Casual Revenue, $171.65)	1,620 00	162 00	1,114 15
Bogue, Thos. E., Strathroy, Ont., fruit insp., Aug. 1 to Dec. 15 at $1,500	560 48	97 52	288 55
Brooks, C., Winnipeg, fruit insp., 12 m	1,860 00	69 00	770 26
Bunt, W. C., Vancouver, fruit insp., June 5 to Feb. 29 at $1,500	1,108 33	192 85	103 09
Carey, P. J., Toronto, fruit packing and orchard specialist, 12 m	2,400 00	60 00	1,477 13
Carman, Jos., Winnipeg, fruit insp., April 1 to 30 at $1,740	145 00	12 50	
Carnahan, G. B., Meaford, Ont., fruit insp., July 16 to Mar. 31 at $1,500	1,064 51	185 22	605 84
Carpenter, J. F., Fruitland, Ont., fruit insp., June 18 to Mar. 31 at $1,500	1,179 16	205 17	862 00
Carrick, D., Vancouver, jr. clk.-sten., 6 m. at $600, 6 m. at $660	630 00	56 25	
Church, E. B., Falmouth, N.S., fruit insp., Sept. 10 to Jan. 31 at $1,500	587 50	102 22	442 35
Clapp, C. B., Picton, Ont., fruit insp., Sept. 7 to Oct. 5 at $1,500	120 16	.....	155 70
Clarke, R. G. L., Vancouver, dist. fruit insp., 12 m	2,400 00	.....	1,769 25
Cleverley, F. S., Toronto, asst. in fruit transportation, June 18 to Jan. 12 at $1,920, arrears, Jan., 1923, $10	1,101 26	35 80	574 10
Curley, F. T., Montreal, fruit insp., 12 m	1,860 00	69 00	252 60
Dery, F. L., Montreal, fruit insp., April 1 to Jan. 15 at $1,740	1,375 16	118 55	477 30
Dunham, H., Chatham, Ont., fruit insp., 10 m. to Mar. 31 at $1,500 (refunded to Casual Revenue, $89.20)	1,250 00	217 50	1,130 31
East, H. F., Melvern Square, N.S., fruit insp., Sept. 10 to Feb. 29 at $1,500	712 50	123 97	428 40
Fellows, H. S., Sheffield Mills, N.S., fruit insp., Sept. 10 to Feb. 29 at $1,500	712 50	123 97	407 79
Fletcher, A. McL., Nelson, B.C, fruit insp., 12 m. (refunded to Casual Revenue, $12,60)	1,620 00	162 00	1,249 38
Fox, W. P., Fredericton, fruit insp., 12 m. (less 29 d.) at $1,500	1,380 23	240 16	1,446 58
Gabel, F. L., Hamilton, Ont., dist. fruit insp., 3 m. at $1,800, 9 m. at $1,920	1,890 00	76 98	2,218 91
Goodall, W. E., Edmonton, fruit insp., 12 m. (less 36 d.) at $1,500 (refunded to Casual Revenue, $63.23)	1,352 33	235 31	258 83
Gornall, W. B., Regina, fruit insp., May 23 to Mar. 31 at $1,500	1,286 29	223 81	587 08
Gow, F., Winnipeg, fruit insp., 12 m	1,620 00	162 00	60 85
Henderson, J. D., Vernon, B.C., fruit insp., 12 m. (less 31 d.) at $1,500 (refunded to Casual Revenue, $150)	1,375 00	239 25	762 60
Higgin, C. N., Penticton, B.C., fruit insp., July 2 to Feb. 16 (less 34 d.) at $1,500 (refunded to Casual Revenue, $64.60)	801 17	139 39	467 67
Hulbert, H. S., Quebec, fruit insp., June 18 to Mar. 31 at $1,500	1,179 16	204 87	238 99
Hutchinson, G. E., Berwick, N.S., fruit insp.,Aug. 23 to Mar. 15 at $1,500	846 77	147 33	631 10
Impett, W. C., Kelowna, B.C., fruit insp., July 2 to Nov. 30 at $1,500	620 97	108 04	327 15
Johnston, R. S., Vernon, B.C., fruit insp., 8 m. to Mar. 31 at $1,500 (advance not accounted for $95.20)	1,000 00	174 00	341 36

Salaries Outside of Ottawa — Traitements en dehors d'Ottawa	Salary — Traitements	Bonus — Boni	Expenses — Dépenses
	$ cts.	$ cts.	$ cts.
Fruit—Concluded—*Fruits*—Fin			
Permanent officials—*Concluded*—Personnel permanent—*Fin*			
Jones, T. H., Vernon, B.C., asst. in fruit transportation, Aug. 20 to Feb. 15 at $1,800	885 64	.....	559 64
LeCain, G. A., Halifax, fruit insp., 12 m	1,500 00	261 00	1,115 97
Leonard, E., Cobourg, Ont., fruit insp., April 1 to 30, Sept. 5 to Mar. 15 at $1,500	918 81	159 87	887 20
McCullough. W. W., Wellington, Ont., fruit insp., Sept. 5 to Jan. 5 at $1,500	503 49	87 60	594 19
McNeill, M. P., Calgary, fruit insp., 12 m	1,740 00	150 00	701 41
McQuoid, H. W., Belleville, Ont., fruit insp., 9 m. at $1,740, $3 m. at $1,860 (refunded to Casual Revenue, $39.30)	1,770 00	129 75	653 80
Marshall, S. B., Clarence Centre, N.S., fruit insp., April 1 to 21, Sept. 10 to Mar. 29 at $1,500	916 93	159 54	739 14
Maycock, H. E., Vinemount, Ont., fruit insp., June 26 to Jan. 15 (less 44½ d.) at $1,500	650 88	113 76	678 35
Metcalf, F., Blyth, Ont., fruit insp., June 30 to Jan. 31 at $1,500	879 17	152 97	911 53
Moore, E., Toronto, fruit insp., Sept. 24 to Mar. 31 at $1,500	779 17	135 57	148 51
Murray, Robt., Victoria, fruit insp., June 6 to Mar. 15 at $1,500 (refunded to Casual Revenue, $37.97)	1,164 64	202 64	278 06
Neily, R. B., Middleton, N.S., fruit insp., Sept. 10 to Mar. 15 at $1,500	772 98	.....	547 39
Newton, J., Vernon, B.C., fruit insp., 5 m. to Dec. 31 and Jan. 11 to Feb. 29 (less 1 d.) at $1,500	830 65	130 50	427 18
Phillips, S. S., Penticton, B.C., fruit insp., June 7 to Dec. 31 at $1,500	850 00	.....	667 90
Potts, W. S., St. John, N.B., fruit insp., 12 m	1,740 00	150 00	364 12
Reid, R. J. M., Quebec, fruit insp., April 1 to June 5 at $1,500	270 83	47 12	233 94
Robinson, R. E., Montreal, dist. fruit insp., 9 m. at $2,160, 3 m. at $2,280	2,190 00	.....	1,903 97
Ruffee, G. H., Halifax, fruit insp., April 1 to 14, Sept. 10 to Mar. 24 at $1,500	867 60	150 96	466 31
Sangster, W. J. Falmouth, N.S., fruit insp., 12 m	1,500 00	261 00	1,107 35
Seed, S. P., Toronto, fruit insp., 6 m. to Mar. 31 at $1,500	750 00	130 50	31 85
Sheppard, H. C., Queenstown, Ont., fruit insp., June 18 to Jan. 15 at $1,500	864 64	150 44	568 77
Skinner, C. T., Montreal, fruit insp., 9 m. to Mar. 31 at $1,500	1,125 00	.....	912 57
Smith, H. S., Winnipeg, fruit insp., Aug. 7 to Dec. 31 at $1,500	600 80	104 54	699 45
Snow, C. H., Ottawa, fruit insp., 12 m	1,860 00	69 00	319 85
Solomon, G. D. ,Brighton, Ont., fruit insp., Sept. 5 to Mar. 15 at $1,500	793 81	138 12	116 07
Spinney, L. V., Kingston, Ont., fruit insp., Sept. 10 to Feb. 16 at $1,500	656 46	.....	580 80
Steele, F. H., Winnipeg, district fruit insp., 12 m	2,400 00	60 00	1,595 56
Strickland, H., Vernon, B.C., fruit insp., June 6 to Dec. 31 at $1,500	854 16	.....	310 25
Symes, Thos., Grand Forks, B.C., fruit insp., April 1 to Jan. 15 at $1,500	1,185 48	206 27	429 61
Theed, R. F., Summerland, B.C., fruit insp., June 25 to Mar. 31 at $1,500 (refunded to Cas. Rev. $22.95)	1,150 00	200 10	650 12
Thompson, H. L., Ottawa, fruit insp., Nov. 29 to Mar. 31 (less 9½ d.) at $1,500	465 99	81 80	
Vroom, G. H., Middleton, N. S., dist, fruit insp., 12 m	2,280 00	60 00	1,230 39
Waddle, R. R., St. Thomas, Ont., fruit insp., 12 m	1,860 00	69 00	1,283 25
Wallace, R. J., Hamilton, Ont., fruit insp., July 25 to Nov. 30 at $1,500	528 23	.....	527 02
Wartman, E. H., Montreal, fruit insp., 11 m. to Feb. 29 at $1,740	1,595 00	137 50	234 42
Whyte, B. M., Vernon, B.C., fruit insp., 9 m. at $1,500, 3 m. at $1,620	1,530 00	236 25	1,710 74
Wickwire, F. W., Kentville, N.S., asst. in fruit transportation, Sept. 4 to Feb. 9 at $1,800 (refunded to Cas. Rev. $49.10)	781 55	51 63	146 01
Wilson, D. M., Windsor, N.S., fruit insp., Sept. 10 to Feb. 29 at $1,500	712 50	123 97	514 95
Wilson, J. B., Waterville, N.S., fruit insp., Sept. 10 to Feb. 16 at $1,500	656 46	114 22	387 28
Woodworth, H. G., Berwick, N.S., fruit insp., April 1 to 7 and Sept. 10 to Feb. 16 at $1,500	685 63	119 29	534 57
emporary employees—Employés temporaires—			
Andrews, R. P., Bird's Hill, Man., fruit insp., April 1 to May 9, Sept. 24 to Dec. 22, Mar. 8 to 31 at $1,500	625 96	108 90	449 13
Bishop, W. A., Lawrencetown, N.S., fruit insp., Sept. 10 to Feb. 23 at $1,500	686 64	119 47	428 67

Salaries Outside of Ottawa — Traitements en dehors d'Ottawa	Salary — Traitements	Bonus — Boni	Expenses — Dépenses
	$ cts.	$ cts.	$ cts.
Fruit—Concluded—*Fruits*—Fin			
Temporary employees—*Concluded*—Employés temporaires—*Fin*			
Cole, D. B., Picton, Ont., fruit insp., Oct. 8 to Dec. 8 at $1,500	254 02	44 20	137 24
De Mers, L., Montreal, clk. sten., July 24 to Mar. 31 at $960	660 65	190 52	
Desrosier, G. H., Luceville, Que., fruit insp., Nov. 26 to Mar. 31 at $1,500	520 83	90 62	346 75
Dodge, M. M., Middleton, N.S., jr. clk. sten. (part time), April 1 to 30, Aug. 24 to Feb. 23 at $480	282 04		
Douglas, L. J., Charlottetown, P.E.I., fruit insp., April 1 to June 23, Sept. 11 to Mar. 31 (less 41 d.) at $1,500 (refunded to Cas. Rev., $63.65)	1,006 33	.....	594 16
Gornall, W. B., Regina, fruit insp., April 1 to May 22 at $1,500	213 71	37 19	
Heagerty, M. A., Montreal, clk. sten., 8 d. to July 9 at $3	24 00		
Lawler, John, Hamilton, Ont., fruit insp., 10 m. to Mar. 31 at $1,500	1,250 00	.....	2,497 80
McPhail, C., Holmesville, Ont., fruit insp., Sept. 5 to Dec. 31 at $1,500	483 33	84 10	381 15
Parker, M. S., Lakeville, N.S., fruit insp., Sept. 10 to Feb. 16 at $1,500	656 46	114 22	414 65
Preston, E. A., Ottawa, asst. demonstrator and lecturer, June 22 to Feb. 21 at $1,440	962 89	.....	1,526 82
Skinner, C. T., Montreal, fruit insp., 3 m. to June 30 at $1,500	375 00		
Smith, C. D., Caldwell Brook, N.B., fruit insp., April 1 to June 7 and Sept. 1 to Mar. 31 (less 26 d.) at $1,500	1,042 09	181 32	1,262 14
Solomon, G. D., Brighton, Ont., fruit insp., April 1 to 7 at $1,380	26 83	5 42	
Teach, G., Montreal, clk. sten., April at $960	80 00		
Whalen, G. W., New Germany, N.S., fruit insp., Nov. 5 to Jan. 31 at $1,500	358 33	.....	186 65
Willett, F. H., Tupperville, N.S., fruit insp., Sept. 10 to Jan. 9 (less 15 d.) at $1,500	436 96	76 00	295 20
Health of Animals—Santé des animaux			
Permanent officials—Personnel permanent—			
Abraham, A., Hull, caretaker, 12 m	1,080 00	315 00	
Acres, G. H., Grand Forks, vet. insp., 12 m	2,400 00	60 00	785 42
Ainsley, R., Winnipeg, lay insp., 9 m. at $1,320, 3 m. at $1,380	1,335 00	279 00	
Allen, W. H., Prince Albert, stock car insp., 3 m. at $1,080, 9 m. at $1,140	1,125 00	315 00	7 40
Allen, Wm. P., Calgary, stock car insp., 9 m. (less 5 d.) at $1,080, 3 m. at $1,140	1,080 48	310 77	
Andrews, A. T., Winnipeg, vet. insp., 3 m. at $2,040, 9 m. at $2,160	2,130 00	60 00	62 05
Andrews, Geo., Winnipeg, stock car insp., 3 m. at $1,080, 9 m. at $1,140	1,125 00	315 00	56 78
Angrignon, A., Montreal, lay insp., 12 m	1,440 00	261 00	
Armstrong, F. R., Toronto, vet. insp., 12 m	2,280 00	.....	97 55
Armstrong, J. H. O., Montreal, vet. insp., 9 m. at $2,160, 3 m. at $2,280	2,190 00	.....	541 89
Arsenault, Irene, Charlottetown, jr. clk. sten., 9 m. at $660, 3 m. at $720	675 00	94 50	
Aubry, H., Montreal, asst. vet. insp., 12 m	1,500 00	261 00	809 34
Axford, F., Brantford, lay insp., 12 m	1,380 00	279 00	
Babe, T., Saskatoon, vet. insp., 12 m	2,400 00	60 00	2,112 84
Baker, A., Ottawa, animal industry investigator, 12 m. (less 1½ d.) at $1,620	1,613 47	161 35	1,911 48
Ball, C., Regina, sr. stock car insp., 2 m. at $1,080, 10 m. at $1,440	1,380 00	270 00	1,089 00
Bancroft. C. D., Quebec, vet. insp., 12 m	2,400 00	60 00	162 07
Barker, M., Regina, dist. vet. insp., 6 m. at $2,760, 6 m. at $2,880	2,820 00	.....	1,065 57
Baskette, W. D., Toronto, vet. insp., April 1 to Mar. 15 (less 9 d.) at $1,920	1,787 77	.....	163 68
Beach, A. W., Kingsgate, vet. insp., 12 m	2,400 00	60 00	15 66
Beauchemin, G., Winnipeg, vet. insp., 3 m. at $1,800, 9 m. at $1,920	1,890 00	76 98	
Beaudoin, H., Montreal, lay insp., 12 m	1,500 00	261 00	53 00
Beaudry, J. E., Quebec, vet. insp., 12 m. (less 1 d.) at $2,400	2,393 55	59 84	978 31
Beaver, N., Ottawa, vet. insp., 3 m. at $1,800, 9 m. at $1,920	1,890 00	.....	898 10
Bedard, W. A., Hull, lay insp., 6 m. at $1,320, 6 m. at $1,380	1,350 00	279 00	
Bell, W. R., Osoyoos, vet. insp., 12 m	2,400 00	60 00	1,631 73

Salaries Outside of Ottawa — Traitements en dehors d'Ottawa	Salary — Traitements	Bonus — Boni	Expenses — Dépenses
	$ cts.	$ cts.	$ cts.
Health of Animals—Continued—*Santé des animaux*—Suite			
Permanent officials—*Continued*—Personnel permanent—*Suite*			
Bennett, J. E., Calgary, vet. insp., 9 m. at $1,920, 3 m. at $2,040	1,950 00		
Benoit, R., Montreal, lay insp., 12 m	1,500 00	261 00	
Bentham, J., Toronto, lay insp., 12 m	1,380 00	279 00	842 51
Bentley, W., Winnipeg, lay insp., 12 m	1,380 00	279 00	
Berrigan, J. F., Montreal, lay insp., 12 m	1,200 00	297 00	
Bescoby, D. A., Emerson, vet. insp., 12 m	2,400 00	60 00	605 02
Beveridge, D. J., Chatham, lay insp., 6 m. at $1,320, 6 m. at $1,380	1,350 00	270 00	1,088 78
Bishop, F. C., Dauphin, vet. insp., 12 m	2,400 00	60 00	2,652 04
Bishop, H. H., McAdam Jct., vet. insp., 3 m. at $2,160, 9 m. at $2,280	2,250 00	60 00	1,003 63
Blackwood, A. C., Calgary, vet. insp., 12 m	2,400 00	60 00	2,174 87
Blainey, W. J., Toronto, lay insp., 12 m	1,500 00	261 00	
Boast, C. R., Montreal, vet. insp., 9 m. at $2,160, 3 m. at $2,280	2,190 00	30 83	909 29
Boast, R. H., Winnipeg, vet. insp., 12 m	2,400 00	60 00	
Bone, D. R., Toronto, vet. insp., 12 m. $2,400, extra allow. $120	2,520 00	60 00	
Boorman, M. C., Winnipeg, clk. sten., Jan. 21 to Mar. 31 at $960	188 39	11 02	
Bossard, P. S., Calgary, stock car insp., 12 m	1,080 00	80 10	
Bousfield, C. J., Charlottetown, vet. insp., 12 m. $2,280; extra allow. $60	2,340 00	60 00	87 60
Bovaird, J., Toronto, vet. insp., 12 m. (refunded to Cas. Rev. $53.93)	2,280 00	60 00	2,375 60
Bowerman, R. J., Winnipeg, vet. insp., 6 m. at $2,040, 6 m. at $2,160	2,100 00	60 00	
Braund, F. J., Big Muddy, vet. insp. (part time), 12 m. (paid by Dept. of Customs, $900)	1,260 00	60 00	13 15
Brewer, W. S., Ingersoll, lay insp., 6 m. at $1,320, 6 m. at $1,380	1,350 00	279 00	
Bright, S. G., Toronto, vet. insp., 6 m. at $2,280, 6 m. (less 1 d.) at $2,400	2,333 55	59 84	363 50
Bright, W., Montreal, vet. insp., 12 m. $2,280; extra allow. $120	2,400 00	.....	87 65
Brind, C., Toronto, vet. insp., 12 m. $2,280: extra allow. $120	2,400 00	60 00	
Brittain, C., Toronto, lay insp., 3 m. to June 30 at $1,500	375 00	65 25	
Brooker, H., Winnipeg, lay insp., 6 m. at $1,320, 6 m. at $1,380	1,350 00	279 00	
Brossard, G. A., Montreal, vet. insp., 12 m	2,280 00	60 00	293 20
Brown, Arthur, Sarnia, vet. insp., 12 m	2,400 00	60 00	173 30
Brown, D., Toronto, lay insp., 12 m	1,500 00	261 00	
Brownridge, G. C., Toronto, vet. insp., 12 m	2,400 00	60 00	
Bruce, E. A., Agassiz, animal path., 12 m	2,700 00	.....	943 29
Bruce, J. A., Toronto, lay insp., 12 m	1,380 00	279 00	
Brunet, O., Sherbrooke, vet. insp., 12 m	2,280 00	60 00	1,206 32
Buie, J., Edmonton, vet. insp., 9 m. at $2,040, 3 m. at $2,160	2,070 00	60 00	1,643 16
Burnett, J. H., Edmonton, vet. insp., 12 m	2,280 00	60 00	
Busselle, A. W., Calgary, vet. insp., 12 m	2,400 00	60 00	129 45
Cain, C. S., Brandon, vet. insp., 12 m	2,400 00	60 00	2,141 87
Caldwell, J. H., Calgary, vet. insp., 12 m	2,400 00	60 00	2,348 74
Calloway, F. W., Toronto, lay insp., 12 m	1,380 00	279 00	1,558 71
Cameron, A. E., Lethbridge, animal path., 9 m. at $2,580, 3 m. at $2,700	2,610 00	.....	912 82
Campeau, J. F., Lachute, vet. insp., 12 m	2,400 00	60 00	1,417 72
Carey, M. L., Brantford, vet. insp., 12 m	2,280 00	60 00	995 21
Carley, A. H., Toronto, vet. insp., 12 m	2,280 00	60 00	1,150 05
Carlin, E. M., Montreal, lay insp., 12 m	1,380 00	279 00	
Carroll, W. J., Edmonton, stock car insp., 12 m	1,140 00	315 00	80 64
Carson, M., Edmonton, vet. insp., 6 m. at $1,800, 6 m. (less 1½ d.) at $1,920	1,852 26	90 71	
Cass, H. L., North Portal, vet. insp., 12 m	2,280 00	60 00	255 50
Chagnon, M., Montreal, vet. insp., 12 m	2,280 00	60 00	980 42
Chalk, F., Toronto, vet. insp., 12 m	1,920 00	63 00	560 88
Chambers, A., Regina, vet. insp., 6 m. at $2,160, 6 m. at $2,280	2,220 00	.....	1,744 85
Champion, A. J., Montreal, lay insp., 12 m	1,440 00	261 00	573 02
Chester, Kenneth, New Westminster, vet. insp., 12 m	2,400 00	60 00	680 89
Christian, I., Edmonton, vet insp., 12 m. (less 2 d.) at $2,400; extra allow. $90	2,477 10	59 68	
Christie, N. D., Calgary, vet. insp., 12 m. (less 4 d.) at $2,400	2,373 98	59 36	1,944 65
Christie, V. V., Cardston, vet. insp., 12 m	2,400 00	60 00	1,498 47
Christman, H., Edmonton, lay insp., 12 m	1,440 00	261 00	
Clarkson, W., Toronto, vet. insp., 12 m	1,920 00	63 00	354 74
Clegg, R., Prince Albert, vet. insp., 12 m	2,280 00	60 00	

Salaries Outside of Ottawa — Traitements en dehors d'Ottawa	Salary — Traitements	Bonus — Boni	Expenses — Dépenses
Health of Animals—Continued—*Santé des animaux*—Suite	$ cts.	$ cts.	$ cts.
Permanent officials—*Con.*—Personnel permanent—*Suite.*			
Clement, A. B., Prince Albert, vet. inspt., 9 m. at $1,920, 3 m. at $2,040	1,950 00		
Cockerton, G., Montreal, vet. insp., 12 m	2,280 00	60 00	157 65
Cole, W. F., St. Remi, lay insp., 12 m	1,380 00	279 00	22 02
Coleman, N. J., Toronto, vet. insp., 3 m. at $2,040, 9 m. at $2,160	2,130 00	60 00	814 78
Coleman, T. F., Winnipeg, lay insp., 12 m	1,440 00	261 00	137 60
Cook, R. H., Calgary, vet insp., 12 m. $2,400, extra allow., $120	2,520 00	60 00	363 63
Corbett, E. R., Winnipeg, vet. insp., 3 m. at $2,040, 9 m. at $2,160, extra allow., $30	2,160 00	.....	828 95
Coristine, D., Edmonton, vet. insp., 9 m. at $2,280	1,710 00	45 00	266 80
Costigan, J. J., Windsor, stock car insp., 12 m	1,200 00	297 00	123 15
Cotterell, S. C., Edmonton, lay insp., 3 m. at $1,140, 9 m. at $1,200	1,185 00	301 50	
Couture, J. N. L., St. Johns, vet. insp., 12 m	2,400 00	60 00	360 17
Cowan, A., Montreal, vet, insp., 3 m. at $,2040, 9 m. at $2,160, extra allow., $40 (refunded to Casual Revenue $159.55)	2,170 00	60 00	200 00
Cowan, H. W., Edmonton, vet. insp., 12 m	2,400 00	60 00	1,144 52
Cowie, C., Winnipeg, stock car insp., Oct. 8 to Mar. 31 at $1,080	519 67	151 57	100 32
Cowie, R. G., Toronto, vet. insp., 6 m. at $1,920, 6 m. (less 2 d.) at $2,040	1,968 66		
Cox, E., Simcoe., lay insp., 12 m	1,500 00	261 00	162 50
Cox, F. A., Edmonton, lay insp. 8 m. to Dec. 31, Jan. 1 to 10, Mar. 10 to 31, at $1,260	948 39		
Cox, H. W., Edmonton, lay insp., 12 m	1,380 00	279 00	
Cree, C. A., Winnipeg, lay insp., 3 m. at $1,140, 9 m. at $1,200.	1,185 00	301 50	
Cripps, G. F., Montreal, lay insp. 12 m. (less 5 d. half-pay) at $1,200	1,191 94	295 01	
Crossley, P. F., Winnipeg, stock car insp., 12 m	1,200 00	60 00	1,254 40
Cunnigham, J. R., Hull, vet, insp., 6 m. at $1,800, 6 m. at $1,920	1,860 00	90 96	338 80
Currie, D. A., Winnipeg, vet. insp., 12 m	2,285 00	60 0	285 70
Currie, J. W. T., Vancouver, lay insp., 9 m. at $1,140	855 00	236 25	
Curtis, S. E., Calgary, lay insp., 3 m. at $1,200, 9 m. at $1,260.	1,245 00	288 00	
Daigneault, F. A., Sherbrooke, vet. insp., April 15 to Mar. 31 t $2,160	2,076 00	22 33	14 85
Daubney, H., Montreal, stock car insp., April 1 to Aug. 20 at $1,080	418 06	121 93	99 95
Davidson, J. G., Toronto, vet. insp., 12 m. (refunded to Casual Revenue, $116.37)	2,400 00	60 00	1,604 79
Dawson, W., Winnipeg, stock car insp., 9 m. at $1,140, 3 m. at $1,200	1,155 00	310 50	69 75
Dedman, G. A., Toronto, lay insp., 6 m. at $1,320, 6 m. (less 1 d.) at $1,380	1,346 29	.....	8 20
Dellert, R. B., Edmonton, vet. insp., 12 m	2,400 00	60 00	
Demers, L. J., Montreal, dist. vet. insp., 6 m. at $2,520, 6 m. at $2,640	2,580 00	.....	746 80
Derome, C. E., Cornwall, vet. insp., 12 m	2,400 00	.....	1,272 29
Deschamps, R., Montreal, lay insp., 12 m	1,380 00	279 00	
Desmarais, J. A., Montreal, stock car insp., Nov. 13 to Mar. 31 at $1,080.	414 00	120 75	332 50
Desrosiers, A., Edmonton, vet. insp. 12 m. (less April 1 to June 20, half-pay) at $2,160, extra allow., $6; less, overpaid 1922-23, $35.64	1,890 36		
Dickinson, C. S., Winnipeg, vet. insp., April 1 to June 5 at $2,280	411 66	.....	125 05
Dickinson, J., Vancouver, vet. insp., 12 m	2,400 00		
Dicks, W. C., Toronto, lay insp., 3 m. at $1,140, 9 m. at $1,200	1,185 00	301 50	
Dixon, Hugh L., Govenlock, vet. insp., 12 m	2,400 00	.....	850 47
Douglas, A. R., Huntingdon, vet. insp., 12 m	2,400 00	60 00	312 12
Douglas, K. L., Toronto, vet. insp., 6 m. at $1,800, 6 m. at $1,920	1,859 90	90 96	368 00
Drennan, W. J., Simcoe, vet. insp., 6 m. at $2,040, 6 m. at $2,160	2,100 00	60 00	1,283 59
Dufresne, E., Montreal, vet. insp., 12 m. $2,400, extra allow., $120	2,520 10	60 00	
Dufton, C. H., Toronto, vet. insp., 6 m. at $1,320, 6 m. (less 1 d.) at $1,380	1,346 29	278 23	
Duhamel, J. E. A., Montreal, vet. insp., 12 m. $2,400, extra allow., $120	2,520 00	60 00	
Duthie, R. C., Edmonton, vet. insp., 12 m	2,040 00	60 00	1,888 76

Salaries Outside of Ottawa — Traitements en dehors d'Ottawa	Salary — Traitements	Bonus — Boni	Expenses — Dépenses
	$ cts.	$ cts.	$ cts.
Health of Animals—Continued—*Santé des animaux*—Suite			
Permanent officials—*Continued*—Personnel permanent—*Suite*			
Eden, S. C., Toronto, lay insp., 3 m. at $1,140, 9 m. at $1,200	1,185 00	63 00	
Edwards, C. L., Newgate, vet. insp., 3 m. at $1,920, 9 m. at $2,040	2,010 00	60 75	301 65
Edwards, D., Toronto, lay insp., 12 m. (less 54 d. half-pay) at $1,380	1,278 42	258 48	
Elliott, Harry, Aden, vet. insp., 12 m	2,280 00	60 00	233 99
English, J. R., Winnipeg, vet. insp., 12 m	2,400 00	60 00	
Ennis, W. T., Toronto, lay insp., 3 m. at $1,140, 9 m. at $1,200	1,185 00	63 00	
Estes, H. R., Brandon, vet. insp., 12 m	2,280 00	60 00	1,638 11
Evans, T. S., Toronto, lay insp., 6 m. at $1,320, 6 m. at $1,380	1,350 00	279 0	
Farewell, E. R., London, vet. insp. 4 m. to July 31 at $2,400	800 00	20 00	349 17
Fasken, J. W., Portage la Prairie, vet. insp., 12 m	2,280 00	60 00	1,717 95
Fauteux, A., Montreal, lay insp., 7 m. at $1,140	665 00	183 75	
Feesey, T. E., Winnipeg sr. clk. sten., 12 m	1,680 00	150 00	
Ferrier, J. E., Montreal, lay insp., 12 m	1,200 00	60 00	
Fisher, F., Ottawa, vet. insp., 12 m	2,400 00	60 00	2,218 55
Fisher, J. W., Toronto, vet. insp., 12 m	2,280 00	60 00	228 45
Folger, Fred A., Toronto, stock car insp., 6 m. at $1,080, 6 m. at $1,140	1,110 00	315 00	76 55
Forbes, H. L., Toronto, vet. insp., 6 m. (less 1 d.), at $1,800, 6 m. at $1,920	1,855 00	90 64	
Forbes, J., Winnipeg, lay insp., 6 m. at $1,200, 6 m. at $1,260	1,230 00	297 00	
Fortier, L., Montreal, lay insp., 6 m. at $1,320, 6 m. at $1,380	1,350 00	279 00	
Foster, C. E., Toronto, lay insp., 12 m	1,140 00	315 00	
Fountain, W. H., Calgary, stock car insp., 12 m. (less 5 d.) at $1,200	1,183 87	293 00	
Fox, R. G., Carman, vet. insp., 12 m	2,280 00	.....	2,476 88
Fradette, J. U. H., Montreal, vet. insp., April 1 to July 23 (less 31 d. half-pay) at $1,920	518 02		
Frank, J. W., Victoria, vet, insp., 12 m	2,400 00	60 00	1,688 65
Frechette, J. L., Montreal, vet. insp., 12 m	2,280 00	60 00	989 95
Galliene, C. A., Winnipeg, lay insp., 6 m. at $1,320, 6 m. at $1,380	1,350 00	279 00	
Gallivan, M. V., Ottawa, vet. insp., 12 m	2,400 00	60 00	623 49
Gardner, G., Winnipeg, lay insp. April 1 to Sept. 30 (less 21½d.) at $1,140, Oct. 1 to Nov. 14 at $1,200	645 54	174 19	
Garrett, H., Winnipeg, vet. insp., 3 m. at $2,040, 9 m. at $2,160, extra allow., $30	2,160 00	60 00	
Gauvin, E. C., Montreal, vet. insp., 12 m	2,280 00	60 00	
Gauvin, H., Quebec, supt, quar. stn., 12 m., $2,160, extra allowance, $360	2,520 00	.....	1,381 94
George, H. H. S., Calgary, vet. insp. 3 m. at $1,920, 9 m. at $2,040	2,010 00	60 75	2,363 82
George, J. H., Toronto, vet. insp., 12 m. $2,400, extra allow., $120	2,520 00	60 00	219 44
Gibson, H. H., Jarvis, vet. insp., 3 m. at $2,160, 9 m. at $2,280	2,250 00	.....	1,341 37
Gibson, S. J., Winnipeg, vet. insp., 6 m. at $1,800, 6 m. at $1,920	1,860 00	90 96	2,464 07
Gilbert, W., Regina, stock car insp., 6 m. at $1,080, 6 m. at $1,140	1,110 00	315 00	1,482 60
Gleason, J. L., Toronto, vet. insp., 6 m. at $2,040, 6 m. at $2,160	2,100 00	60 00	1,285 62
Gower, C. J., Toronto, lay insp., 3 m. at $1,140, 9 m. at $1,200	1,185 00	301 50	
Graham, W. F., Toronto, lay insp., 3 m. at $1,140, 9 m. at $1,200	1,185 00	63 00	27 20
Grandmaison, E., Montreal, vet. insp., 12 m., $2,280, extra allow., $105	2,385 00	60 00	
Gray, F. W., Simcoe., canning insp., 12 m	1,500 00	261 00	1,684 29
Guerton, J. O., Coutts, vet. insp., 6 m. at $2,160, 6 m. at $2,280	2,220 00	.....	170 50
Gutsell, H. M., Winnipeg, lay insp., Jan. 31 to Mar. 31 at $1,140	193 06	12 20	
Hails, L. E., Toronto, jr. clk.-sten., 12 m	600 00	94 50	
Hall, W. J., Montreal, lay insp., 6 m. at $1,320, 6 m. at $1,380	1,350 00	279 00	41 75
Hanagan, R., Winnipeg, vet. insp., 3 m. at $1,800, 9 m. at $1,920	1,890 00	76 98	3,349 33
Handyside, J., Windsor, stock car insp., 12 m	1,140 00	192 85	36 90
Hanmore, G. S., Winnipeg, vet. insp., 12 m. (less 1 d.) at $2,280	2,274 19	.....	244 39
Hargrave, J. C., Medicine Hat, dist. vet. insp., 12 m. (refunded to Casual Revenue, $337.35)	2,880 00	.....	1,633 65
Harris, G. M., Lethbridge, stock car insp., 12 m	1,260 00	297 00	
Harrison, J. R. N., Winnipeg, vet. insp., 12 m	2,400 00	.....	376 62
Hawes, A. P., Winnipeg, vet. insp., 12 m	2,280 00	60 00	1,349 12
Hawes, J. E., Montreal, sr. clk., 6 m. at $1,320, 6 m. at $1,380	1,350 00	279 0	21 90
Hawkins, A. E., Toronto, lay insp., 12 m	1,440 00	261 00	
Henderson, W. A., Stratford, vet. insp., 12 m., $2,400, extra allow., $60	2,460 00	60 00	36 68

Salaries Outside of Ottawa — Traitements en dehors d'Ottawa	Salary — Traitements	Bonus — Boni	Expenses — Dépenses
	$ cts.	$ cts.	$ cts.
Health of Animals—Con.—*Santé des animaux*—Suite			
Permanent officials—*Con.*—Personnel permanent—*Suite*			
Hebert, H. G., Montreal, vet. insp., 9 m. at $1,800, 3 m. at $1,920	1,830 00	.....	120 09
Higgins, G. W., Toronto, lay insp., 6 m. at $1,320, 6 m. at $1,380	1,350 00	279 00	
Hill, S. A., Toronto, vet. insp., 3 m. at $1,920, 9 m. at $2,040	2,010 00	60 75	124 95
Hilliard, W., Winnipeg, vet. insp., 12 m	2,400 00	.....	81 70
Hobbs, A., Calgary, vet. insp., 1 m. at $2,280	190 00	5 00	
Hodgins, J. A., Toronto, lay insp., 12 m	1,500 00	261 00	50 45
Hogan, J. A., Toronto, stock car insp., 12 m	1,200 00	60 00	1,743 71
Hogan, J. D., Hull, vet. insp., 6 m. at $2,040, 6 m. at $2,160	2,100 00	60 00	245 75
Holt, J. H., Regina, stock car insp., July 4 to Mar. 31 at $1,080	801 29	233 71	88 60
Hopkins, A. W., Calgary, vet. insp., 6 m. at $,1800, 6 m. (less 1 d.) at $1,920	1,854 84	6 51	
Howard, W., Toronto, lay insp., 12 m	1,320 00	279 00	
Howden, W. L., Toronto, vet. insp., 6 m. at $1,920, 6 m. at $2,040	1,980 00	61 50	182 52
Howell, H. N., Toronto, vet. insp., 12 m	1,920 00	63 00	65 37
Howlett, R., St. John, stock car insp., 12 m	1,200 00	60 00	217 60
Hubbs, A. H., Picton, canning insp., 12 m	1,500 00	261 00	1,471 93
Hughes, F. W., Vancouver, stock car insp., 9 m. at $1,080, 3 m. at $1,140	1,095 00	315 00	98 69
Humphreys, F. A., Regina, vet. insp., 6 m. at $2,040, 6 m. at $2,160	2,100 00	60 00	1,835 02
Hunt, A. G., Toronto, lay insp., 12 m	1,380 00	279 00	
Hurst, A. G., Montreal, lay insp., 9 m. at $1,200, 3 m. at $1,260	1,215 00	297 00	
Irvine, D. A., Toronto, dist. supervisor of meat insp., 12 m	2,880 00	.....	4,473 68
James, R. L., Vancouver, vet. insp., 6 m. at $2,160, 6 m. at $2,280	2,220 00	60 00	
Jeffrey, I. F., Windsor, animal caretaker, 5 m. at $900	375 00	131 25	16 20
Jermyn, G. S., Osoyoos, vet. insp., 12 m	2,280 00	60 00	1,834 43
Johannes, C. J., Saskatoon, vet. insp., 12 m	2,400 00	60 00	1,867 05
Johnson, J. G., Winnipeg, stock car insp., April 1 to June 15 at $1,080	225 00	15 00	13 49
Johnston, C. H., Winnipeg, lay insp., 12 m	1,500 00	261 00	
Johnston, W. N., Strathcona, stock car insp., 12 m	1,260 00	297 00	15 50
Jones, F. C., Vancouver, vet. insp., 12 m., $2,400, extra allow., $90	2,490 00	60 00	1,513 23
Jones, G., Montreal, lay insp., 12 m	1,440 00	261 00	
Julien, R., Edmonton, asst. vet. insp., 12 m. (refunded to Casual Revenue, $209.47)	1,500 00	.....	1,174 03
Jull, G. N., London, vet. insp., 9 m. at $2,160, 3 m. at $2,280	2,190 00	60 00	1,325 36
Kellam, M. J. Calgary, div. supervisor of meat inspect., 12 m.	3,120 00	.....	3,189 80
Kelly, J. J., Quebec, stock car insp., 12 m	1,260 00	297 00	265 10
Kelly, P. J., Toronto, lay insp., 12 m	1,500 00	261 00	
Kelly, W. A., Emerson, animal caretaker, 12 m	960 00	315 00	
Kerr, E. G., Toronto, lay insp., 3 m. at $1,140, 9 m. at $1,200	1,185 00	63 00	1,864 74
Kerr, F., Regina, clk., 6 m. at $960, 6 m. at $1,020	990 00	83 25	
Kerr, T. K., Toronto, lay insp., 12 m	1,440 00	261 00	
Kilpatrick, W. A., Winnipeg, vet. insp., 6 m. at $2,040, 6 m. at $2,160	2,100 00	60 00	
Kime, W., Winnipeg, vet. insp., 12 m	2,520 00	60 00	
Kingston, P., Toronto, lay insp., 12 m	1,500 00	261 00	
Kininmonth, W., Vancouver, sr. stock car insp., 9 m. at $1,440, 3 m. at $1,500	1,455 00	261 00	1,750 85
Knowles, W. B. R., Edmonton, vet. insp., 12 m. $2,280, extra all., $120	2,400 00	60 00	639 08
Labelle, G. T., Montreal, vet. insp., 12 m	2,280 00	60 00	
Labelle, J. A., Montreal, vet. insp., 12 m	1,920 00	63 00	
Laberge, E., Toronto, vet. insp., 12 m., (ref. to Cas. Rev., $184.10)	2,160 00	60 00	200 00
Laberge, L., Montreal, vet. insp., 12 m	1,920 00	.....	383 86
Ladd, W. F., Hamilton, lay insp., 12 m	1,380 00	279 00	1,038 38
Lallemand, E., Montreal, lay insp., 12 m	1,500 00	261 00	
Lancey, A. W., Toronto, stock car insp., 12 m	1,200 00	297 00	1,109 80
Langevin, J. O., Huntingdon, vet. insp., 12 m	2,400 00	60 00	1,435 44
La Roque, N. D., Montreal, vet. insp., 9 m. at $1,920, 3 m. at $2,040	1,950 00	62 25	76 96
Lawrence, S. E., Winnipeg, vet. insp., 9 m. at $1,800, 3 m. at $1,920	1,830 00	104 94	
Lawson, W., Armstrong, vet. insp., 12 m	2,400 00	60 00	397 45
Lay, G. E., Regina, vet. insp., 6 m. (less 1 d.), at $1,800, 6 m. at $1,920	1,855 16	.....	1,525 98

Salaries Outside of Ottawa — Traitements en dehors d'Ottawa	Salary — Traitements	Bonus — Boni	Expenses — Dépenses
Health of Animals—Con.—*Santé des animaux*—Suite	$ cts.	$ cts.	$ cts.
Permanent officials—*Con.*—Personnel permanent—*Suite*			
Lay, R. H., Winnipeg, vet. insp., 9 m. at $2,160, 3 m. at $2,280.	2,190 00	60 00	495 35
Leadbeater, J. A., Winnipeg, vet. insp., 12 m	2,280 00	60 00	
Leblond, J. E., Winnipeg, vet. insp., 12 m	2,280 00	60 00	
Lee, J. W., Toronto, lay insp., 12 m	1,380 00	279 00	
Lefebvre, F., Winnipeg, vet. insp., 12 m	2,280 00	60 00	401 57
Lefebvre, J. E. M., Montreal, vet. insp., 12 m	2,280 00	60 00	
Lemieux, E. G., Levis, vet. insp., 12 m. (less 1 d.) at $2,400	2,393 33	59 84	1,180 64
Lennan, L. J., Toronto, lay insp., 12 m	1,380 00	279 00	
Leslie, H. C., Hamilton, vet. insp., 12 m	2,400 00	60 00	824 55
Lewis, Fred., Calgary, stock car insp., 6 m. at $1,080, 6 m. at $1,140	1,110 00	315 00	1,433 00
Lewis, W. E., Lethbridge, animal caretaker, 12 m	960 00	315 00	21 00
Lockhart, A. A., Calgary, vet. insp., 12 m	2,280 00	60 00	
Long, W., Montreal, sr. stock car insp., 12 m	1,560 00	.....	850 74
Lord, Herbert, Montreal, stock car insp., 6 m. at $1,080, 6 m. at $1,140	1,110 00	315 00	145 90
Lowrey, F. H. S., Ottawa, div. super. of meat inspection, 12 m.	3,120 00	.....	2,289 15
Lyon, R. H., Winnipeg, lay insp., 12 m	1,500 00	261 00	12 88
Lundie, A. C., Moncton, vet. insp., 12 m	2,280 00	60 00	1,514 18
McAndrews, P., Stratford, asst. lay insp., 12 m	1,200 00	297 00	
McCabe, W., Toronto, lay insp., 12 m	1,500 00	261 00	
McCaskill, A. W., Calgary, vet. insp., 12 m	2,280 00	60 00	1,766 54
McCreery, T. D., Windsor, stock car insp., 12 m	1,320 00	279 00	33 40
McCullough, H., Toronto, vet. insp., 12 m	2,280 00	60 00	341 11
McDonald, A., Winnipeg, stock car insp., July 16 to Mar. 31 at $1,080	766 45	223 55	50 30
McDonald, A., Toronto, sr. stock car insp., 6 m. at $1,440, 6 m. at $1,500	1,470 00	261 00	1,557 36
MacDonald, A. M., Regina, sr. stock car insp., April 1 to 17 at $1,440	68 00	.....	36 75
McDonald, D., Montreal, lay insp., 12 m	1,500 00	261 00	
McDonald, H. G., Montreal, vet. insp., 6 m. at $2,040, 6 m. at $2,160	2,100 00	31 16	180 06
McDonald, J., Calgary, lay insp., 3 m. at $1,320, 9 m. at $1,380.	1,365 00	275 50	
McDonald, J. G., Winnipeg, vet. insp., 12 m., $2,280, extra allowance, $60)	2,340 00	60 00	
MacDougall, W. F., Calgary, vet. insp., 12 m	2,280 00	60 00	3,466 68
McFadyen, John L., Winnipeg, stock car insp., Nov. 27 to Mar. 31 at $1,080	372 00	108 50	11 86
McFarlane, A. M., Regina, vet. insp., 6 m. at $1,920, 6 m. at $2,040	1,980 00	61 50	1,377 51
McFarlane, T. W. R., Toronto, vet. insp., 12 m	2,400 00	60 00	77 80
McFarlane, V. E., Toronto, lay insp., 6 m. at $1,320, 6 m. at $1,380	1,350 00	.....	214 45
McGinn, A., Toronto, lay insp., 12 m	1,380 00	279 00	
McGovern, F., Toronto, sr. clk., 6 m. at $1,440, 6 m. at $1,500.	1,470 00	261 00	
McGowan, Thos., Windsor, animal caretaker, Jan. 16 to Mar. 31 at $840	176 13	66 05	
MacGregor, A. R., Calgary, lay insp., 12 m	1,140 00	72 00	
MacGregor, R., Sarnia, animal caretaker, 12 m	960 00	315 00	
McGuffin, R., Toronto, lay insp., 6 m. at $1,320, 6 m. at $1,380.	1,350 00	279 00	
McIntosh, C. W., Toronto, vet. insp., 12 m., $2,280, extra allow., $120	2,400 00	60 00	26 70
McKay, G. H., Toronto, lay insp., 12 m	1,380 00	279 00	
McKee, S. C., Peterboro, vet. insp., 6 m. at $1,800, 6 m. (less 1 d.), at $1,920	1,854 67	90 79	1,141 55
McKenzie, W. H., Vancouver, dist. vet. insp., 12 m	2,880 00	.....	1,115 91
McLean, D. S., Montreal, lay insp., 6 m. (less 23 d.) at $1,320, 6 m. at $1,380	1,268 27	261 73	
McLeish, J. A., Winnipeg, dist. super. of meat insp., 12 m. (ref. to Cas. Rev., $21.40)	2,880 00	.....	1,482 54
McLeish, V., Winnipeg, vet. insp., 6 m. at $1,800, 6 m. at $1,920	1,860 00	90 96	865 88
McLellan, D. J., Montreal, vet. insp., 6 m. at $1,800, 6 m. at $1,920	1,860 00	30 65	414 01
McLeod, N., Winnipeg, vet. insp., 3 m. at $2,040, 9 m. at $2,160.	2,130 00	60 00	202 90
MacMillan, D., High River, vet. insp., 12 m	2,400 00	60 00	1,203 04
McMurtry, J. C., Moose Jaw, vet. insp., 12 m	2,400 00	60 00	1,367 45
McNally, F. A., Toronto, vet. insp., 12 m	2,400 00	60 00	
MacPhie, H. H., Toronto, vet. insp., 12 m	2,280 00		
Macey, H., Montreal, lay insp., 12 m	1,500 00	261 00	271 67
Mackie, C., Carman, vet. insp., 9 m. at $1,920, 3 m. at $2,040.	1,950 00	.....	1,674 84

Salaries Outside of Ottawa — Traitements en dehors d'Ottawa	Salary — Traitements	Bonus — Boni	Expenses — Dépenses
	$ cts.	$ cts.	$ cts.
Health of Animals—Con.—*Santé des animaux*—Suite			
Permanent officials—*Con.*—Personnel permanent—*Suite*			
Maconachie, C., Victoria, vet. insp., 12 m	2,400 00	60 00	1,993 32
Mandley, E. G., Toronto, vet. insp., 6 m. at $1,800, 6 m. at $1,920	1,860 00	.....	199 18
Marcile, L. P., Montreal, lay insp., 3 m. at $1,140, 9 m. at $1,200	1,185 00	301 50	
Marriott, E. G., Ottawa, vet. insp., 12 m	2,400 00	60 00	1,680 60
Marshall, J. J. Calgary, sr. stock car insp., 12 m	1,620 00	162 00	591 85
Marshall, T. H., Toronto, lay insp., 3 m. at $1,140, 9 m. at $1,200	1,185 00	301 50	
Martin, W. A., Montreal, stock car insp., 9 m. at $1,080, 3 m. at $1,140	1,095 00	315 00	81 45
Mason, R. M., Toronto, vet. insp., 3 m. at $2,040, 9 m. at $2,160	2,130 00	60 00	
Mathews, F. D., Toronto, vet. insp., 3 m. at $2,040, 9 m. at $2,160	2,130 00	60 00	
Mathew, R. G., Regina, vet. insp., 12 m	2,400 00	60 00	1,293 55
Mattin, B., Toronto, lay insp., 9 m. at $1,200, 3 m. at $1,260	1,215 00	297 00	
Melanson, J. T., Montreal, vet. insp., 6 m. at $2,160, 6 m. at $2,280	2,220 00	.....	1,647 77
Menzies, W. M., North Portal, animal caretaker, 12 m	1,020 00	315 00	
Miller, G. B., Winnipeg, vet. insp., 12 m. (less 11 d. half pay), at $1,800	1,773 07	.....	1,174 81
Miller, M. H., Minnedosa, vet. insp., 3 m. at $1,800, 9 m. at $1,920	1,890 00	28 79	1,946 00
Milner, R. J., Peterboro, vet. insp., 9 m. (less 1 d.), at $1,920, 3 m. at $2,040, extra allow., $60	2,004 67	49 12	131 23
Mitchell, J., Toronto, lay insp., 3 m. at $1,140	285 00	18 00	
Mitchell, W. F., Winnipeg, stock car insp., 12 m	1,080 00	315 00	36 22
Miziner, H., Montreal, lay insp., 12 m	1,500 00	261 00	
Monroe, A. R., Calgary, vet. insp., 12 m	2,400 00	5 00	2,323 95
Moore, A. E., Montreal, trav. vet. insp., 12 m	3,120 00	.....	1,542 43
Moore, F. E., Edmonton, lay insp., 12 m	1,380 00		
Morgan, C. E., Toronto, vet. insp., 12 m. (less 1 d.), at $2,280	2,273 87	45 51	
Morgan, J., Toronto, lay insp., 6 m. at $1,320, 6 m. at $1,380	1,350 00	279 00	
Morrow, J. J., Toronto, vet. insp., 6 m. at $1,920, 6 m. at $2,040	1,980 00	61 50	946 84
Morse, J. E., Montreal, vet. insp., 12 m	2,400 00	60 00	160 66
Morse, W., Vancouver, clk. sten., 12 m	1,260 00	297 00	
Moynihan, W., Toronto, dist. vet. insp., 3 m. at $2,520, 9 m. at $2,640	2,610 00	.....	1,195 07
Mumford, J. H., Toronto, lay insp., 12 m	1,440 00	261 00	
Murray, A. G., Woodstock, vet. insp., 12 m	2,280 00	60 00	1,970 02
Mustard, H. W., Vancouver, vet. insp., 12 m	2,400 00	60 00	1,329 25
Nagle, J. W., Edmonton, vet. insp., 12 m	1,500 00	261 00	
Naismith, J. W., Toronto, vet. insp., 6 m. at $1,920, 6 m. at $2,040	1,980 00	61 50	
Neely, M. J., Regina, vet. insp., 9 m. at $1,800, 3 m. at $1,920	1,830 00	104 94	791 45
Nesbitt, B., Toronto, jr. clk. sten., 3 m. at $720, 9 m. at $780	765 00	315 00	
Nesbitt, J. E., Toronto, vet. insp., 3 m. at $2,040, 9 m. at $2,160	2,130 00	.....	2,027 28
Newton, H., Toronto, lay insp., 12 m	1,440 00	261 00	
Newton, J. T., Montreal, vet. insp., 12 m	1,500 00	261 00	
Nichol, G. A., Edmonton, vet. insp., 12 m., $2,280, extra allow., $55	2,335 00	60 00	
Nichols, J. W., Toronto, lay insp., 12 m	1,440 00	261 00	
Nicholls, W. E., Winnipeg, vet. insp., 12 m. (ref. to Cas. Rev., $10.)	2,160 00	60 00	2,522 92
Nisbitt, W., Sarnia, stock car insp., 12 m	1,320 00	279 00	
Norwich, J. E., Toronto, lay insp., 9 m. (less 1 d.), at $1,200, 3 m. at $1,260	1,211 78	44 84	
Notting, E. S., Charlottetown, vet. insp., 3 m. at $2,040, 9 m. at $2,160	2,130 00	60 00	665 30
Nyblett, R. M., Wood Mountain, vet. insp., 12 m	2,280 00	.....	123 80
Olsen, N. P., Winnipeg, vet. insp., 6 m. at $1,800, 6 m. at $1,920	1,860 00	90 96	2,116 84
Olson, J. R., Edmonton, vet. insp., 6 m. at $1,800, 6 m. at $1,920	1,860 00	90 96	
O'Malley, L. E., Winnipeg, stock car insp., 3 m. at $1,080, 3 m. at $1,140	555 00	157 50	38 10
Orminston, R. R., Winnipeg, vet. insp., 6 m. at $1,800, 6 m. at $1,920	1,860 00	.....	1,727 05
Orr, R. D., Brantford, vet. insp., 12 m., $2,400, ext. allow, $60	2,460 00	60 00	211 10
Osborn, E. H., Bridgeburg, stock car insp., 12 m	1,200 00	297 00	
Ovens, T., Winnipeg, lay insp., 12 m	1,380 00	279 00	
Pallett, E. E., Montreal, vet. insp., 6 m. (less 1 d.), at $1,800, 6 m. at $1,920	1,855 00	90 63	318 48

Salaries Outside of Ottawa — Traitements en dehors d'Ottawa	Salary — Traitements	Bonus — Boni	Expenses — Dépenses
Health of Animals—Con.—*Santé des animaux*—Suite	$ cts.	$ cts.	$ cts.
Permanent officials—*Con.*—Personnel permanent—*Suite*			
Paquette, T. O., Montreal, lay insp., 12 m. (less 2 d.). at $1,440	1,432 26	259 60	
Paterson, J., Toronto, stock car insp., 12 m	1,380 00	.....	243 81
Paxton, J. D., Nelson, vet. insp., 12 m	2,400 00	60 00	533 84
Payne, H., Prince Albert, lay insp., 12 m	1,200 00	297 00	
Pedden, W. J., Toronto, vet. insp., 12 m., $2,400, extra allow., $60	2,460 00	60 00	
Pengelly, N. E., Vancouver, lay insp., 6 m. at $1,320, 6 m. at $1,380	1,350 00	279 00	
Penhall, G. R., Toronto, vet. insp., 6 m. at $1,800, 6 m. at $1,920	1,860 00	90 96	231 70
Pennels, T. H., Toronto, lay insp., 6 m. at $1,320, 6 m. at $1,380	1,350 00	279 00	
Perdue, D. J., Toronto, stock car insp., 12 m	1,080 00	216 36	2,344 30
Perdue, M. B., Windsor, vet. insp., 12 m	2,400 00	60 00	481 99
Perry, F. J., Peterboro, lay insp., 6 m. at $1,320, 6 m. (less 2 d.) at $1,380	1,342 58	.....	6 20
Peters, N. D., Toronto, lay insp., 6 m. at $1,320, 6 m. at $1,380	1,350 00	279 00	
Pethick, W. H., Charlottetown, dist. super. of meat inspection, 12 m	2,880 00	.....	700 00
Phillips, E. A., Regina, clk. sten., 12 m	1,080 00	72 00	
Phillips, J. C., Edmonton, vet. insp., 6 m. at $1,920, 6 m. at $2,040	1,980 00	61 50	1,561 29
Philps, M., Bridgeburg, vet. insp., 12 m	2,400 00	60 00	193 22
Pilkey, M., Knowlton, vet. insp., 9 m. at $2,160, 3 m. at $2,280	2,190 00	60 00	1,424 09
Pilon, H., Montreal, lay insp., 12 m	1,440 00	261 00	
Pine, T. M., Toronto, vet. insp., 12 m	2,400 00	60 00	153 47
Pinhorn, G. C., Medicine Hat., vet. insp., 12 m	2,400 00	60 00	1,396 40
Poirier, J. C., Montreal, vet. insp., 6 m. at $1,800, 6 m. at $1,920	1,860 00	90 96	
Pomfret, H., Winnipeg, vet. insp., 12 m. $2,400; extra allow. $60	2,460 00	60 00	
Pook, G. G., Calgary, vet. insp., 6 m. at $2,160, 6 m. at $2,280; extra allow., $60 (less ref. in error from 1924-25, $10.40)	2,269 60	60 00	
Pope, V., Ottawa, lay insp., 12 m	1,380 00	279 00	1,793 32
Porter, J. C., Medicine Hat., sr. acct. clk., 12 m	1,440 00		
Pridham, H., Montreal, lay insp., 12 m	1,440 00	261 00	
Prudhomme, A., Windsor, stock car insp., 12 m	1,200 00	297 00	34 60
Purdy, J. W., Montreal, vet. insp., 12 m	2,520 00	60 00	160 85
Ramsay, A. C., Toronto, vet. insp., 12 m. (less 1 d.) at $2,400	2,393 55	59 85	454 80
Ranson, S., Vancouver, vet. insp., 12 m	2,400 00	60 00	
Reed, O. J., Belleville, vet. insp., 3 m. at $1,920, 9 m. at $2,040	2,010 00	60 75	1,722 68
Reid, N. W., Montreal, vet. insp., 12 m	2,400 00	60 00	996 44
Rice, A. E., Montreal, stock car insp., 12 m	1,380 00	279 00	269 43
Richards, J. L., Winnipeg, stock car insp., 6 m. at $1,080, 6 m. at $1,140	1,110 00	315 00	46 37
Richards, T. H., Toronto, vet insp., 12 m	2,400 00	60 00	1,505 84
Richardson, C. H., Toronto, vet. insp., 3 m. at $2,160, 9 m. at $2,280	2,250 00	.....	1,129 93
Riendeau, S., Verdun, stock car insp., 12 m	1,380 00	279 00	1,491 95
Rivington, R.H., Brockville, vet. insp., 3 m. at $2,040, 9 m. at $2,160	2,130 00	16 61	124 26
Robertson, C., Medicine Hat, clk. sten., April 1 to July 14 at $1,020	293 39	23 92	
Robertson, D. M., Brockville, vet. insp., 3 m. at $2,040, 9 m. at $2,160	2,130 00	60 00	2,534 92
Rodgers, M., Montreal, stock car insp., 12 m	1,380 00	279 00	90 00
Rose, G. A., Toronto, vet. insp., 3 m. at $2,040, 9 m. at $2,160; extra allow. $120	2,250 00	60 00	215 48
Ross, J. D., Sault Ste. Marie, vet. insp., 12 m	2,400 00	61 96	166 44
Rowe, W. B., Chatham, vet. insp., 12 m	2,280 00	60 00	2,450 35
Rutherford, A. E., Vancouver, lay insp., 12 m. (less 51 d. half pay) at $1,440	1,339 36	242 76	
St. Hilaire, C., Montreal, jr. clk. sten., 12 m. (less 2 d.) at $600	596 61	55 86	
Saint, F. F., Calgary, vet. insp., 12 m	2,280 00		
Salisbury, E., Toronto, vet. insp., 3 m. at $1,800, 9 m. at $1,920	1,890 00	76 98	
Sauve, J. A., Edmonton, vet. insp., 12 m. (less ref. in error from L. S. $35)	1,920 00	.....	158 74
Schilt, C. C., Edmonton, vet. insp., 12 m	2,280 00	60 00	2,301 59
Scott, M. A., Toronto, jr. clk. sten., 12 m	900 00	94 50	
Senecal, L., Calgary, vet. insp., 9 m. at $2,040, 3 m. at $2,160	2,070 00	60 00	
Seymour, W., Prince Albert, vet. insp., 12 m. $2,280; extra allow $60	2,340 00	60 00	140 40
Shonyo, J. H., St. John, vet. insp., 12 m	2,400 00	60 00	766 14
Simard, P. E., Granby, vet. insp., 12 m	2,280 00	60 00	646 81
Sinclair, M., Medicine Hat., clk.-sten., June 28 to Mar. 31 at $960	728 00	42 58	

Salaries Outside of Ottawa — Traitements en dehors d'Ottawa	Salary — Traitements	Bonus — Boni	Expenses — Dépenses
	$ cts.	$ cts.	$ cts.
Health of Animals—Con.—*Santé des animaux*—Suite			
Permanent officials—*Con.*—Personnel permanent—*Suite*—			
Skelton, W., Winnipeg, lay insp., 12 m., arrears $18.39	1,158 39	315 00	
Smith, A., Toronto, lay insp., 12 m	1,380 00	279 00	
Smith, C., Calgary, stock car insp., 12 m	1,200 00	297 00	112 53
Smith, E., Ottawa, jr. zoologist, Nov. 8 to Mar. 31 at $1,260	500 50		
Smith, F. W. B., Vancouver, vet. insp., 12 m	2,280 00	60 00	
Longhurst, J. R., Toronto, lay insp., 12 m	1,500 00	261 00	
Sprague, T. G., Winnipeg, vet. insp., 6 m. at $1,920, 6 m. at $2,040	1,980 00	61 50	1,508 89
Sproston, H., Winnipeg, vet. insp., 3 m. at $2,160, 9 m. at $2,280; extra allow. $60	2,310 00	60 00	
Stafford, G. A., Montreal, lay insp., 12 m	1,380 00	279 00	
Stanley, G. E., Ottawa, vet. insp., 6 m. at $2,040, 6 m. at $2,160	2,100 00	60 00	
Starnaman, G. W., Toronto, vet. insp., 12 m	2,280 00	60 00	
Steen, J., Halifax, vet. insp., 12 m	2,280 00	60 00	634 62
Stevenson, J. A., Winnipeg, vet. insp., 12 m	2,400 00	60 00	342 90
Still, J. B., Winnipeg, vet. insp., 12 m	2,880 00	.....	1,477 06
Stobart, A., Winnipeg, vet. insp., 3 m. at $1,800, 9 m. at $1,920	1,890 00	.....	2,005 55
Storey, H. C., Winnipeg, vet. insp., 12 m	2,280 00	60 00	2,607 40
Stork, W. W., Niagara Falls, vet. insp., 12 m	2,400 00	60 00	501 15
Strom, E., Winnipeg, lay insp., 12 m	1,260 00	297 00	
Stuart, J. M., Ottawa, vet. insp., 6 m. at $2,040, 6 m. at $2,160	2,100 00	60 00	2,193 73
Switzer, H., Vancouver, canning insp., 12 m	1,500 00	261 00	88 10
Sylvain, L. A., Sherbrooke, vet. insp., 12 m	1,800 00	119 00	410 62
Swanston, I., Vancouver, jr. clk. sten., 12 m	600 00	56 16	
Tallman, F. L., Winnipeg, stock car insp., April 1 to Sept. 18 at $1,560	728 00	94 25	364 75
Tanner, A. C., Hull, vet. insp., 12 m. $2,400; extra allow. $90	2,490 00	.....	112 65
Tennent, D. C., Toronto, vet. insp., 12 m	2,400 00	60 00	1,849 69
Tennent, W., Toronto, vet. insp., 12 m. $2,400; extra allow. $120	2,520 00	60 00	181 44
Terrance, J., Ottawa, animal industry invest., 12 m	1,560 00	202 00	1,114 14
Theoret, J. A., Berthierville, vet. insp., 12 m	2,280 00	60 00	2,112 85
Theoret, J. H., Toronto, vet. insp., 9 m. at $2,160, 3 m. at $2,280	2,190 00	60 00	150 00
Thomas, E. B., Moose Jaw, vet. insp., 9 m. at $2,160, 3 m. at $2,280	2,190 00	60 00	1,017 61
Thomas, W., Keremeos, vet. insp., 12 m	2,400 00	60 00	885 59
Torrie, A. R., Stratford, vet. insp., 12 m	2,400 00	60 00	1,212 95
Townsend, G., New Glasgow, vet. insp., 12 m	2,400 00	60 00	1,537 69
Troup, W. E., Niagara Falls, stock car insp., 12 m	1,380 00	279 00	86 55
Trudeau, J. L., Winnipeg, vet. insp., 12 m	2,400 00	60 00	
Tupling, R. G., Edmonton, vet. insp., 12 m	2,400 00	60 00	
Ungar, E. B., Huntingdon, vet. insp., 3 m. at $2,160, 9 m. at $2,280	2,250 00	.....	747 72
Vining, A. M., Toronto, vet. insp., 6 m. at $1,800, 6 m. at $1,920	1,860 00	.....	170 96
Waddy, R. Winnipeg, vet. insp., 12 m	1,920 00	63 00	219 50
Wagner, A. C., Winnipeg, vet. insp., 12 m. (less 2 d.) at $1,920	1,909 68		
Wagner, J., Montreal, jr. clk. sten., 6 m. (less 3 d.) at $600, 6 m. at $660	625 00	55 79	
Wai, J., Lethbridge, animal caretaker, Jan. 12 to Mar. 31 at $900	198 29	20 81	
Walker, A. C., Ingersoll, vet. insp., 12 m	2,460 00	60 00	343 96
Walkinshaw, S. R., Edmonton, lay insp., 12 m	1,440 00	261 00	
Wall, S. L., Toronto, vet. insp., 6 m. at $1,920, 6 m. at $2,040	1,980 00	61 50	298 71
Wallace, C. L., Woodstock, vet. insp., 12 m	2,400 00	60 00	1,944 78
Walsh, A. R., Edmonton, vet. insp., 12 m	2,400 00	60 00	
Walsh, G. W., Montreal, lay insp., 12 m	1,500 00	261 00	
Walsh, H. J., Levis, foreman animal quar. stn., 12 m	1,500 00	.....	47 38
Waterston, W. T., Huntingdon, animal caretaker (part time), 12 m	180 00		
Watt, H. J., Winnipeg, vet. insp., 6 m. at $1,800, 6 m. at $1,920	1,860 00	90 96	2,021 81
Way, A. J., Edmonton, vet. insp., 12 m	2,040 00	60 00	956 32
Wheatley, R. H. B., Toronto, vet. insp., 9 m. at $1,920, 3 m. at $2,040	1,950 00	62 25	150 60
White, E. E., Toronto, lay insp., 11 m. (less 78 d. half pay) at $1,500	1,216 13	211 64	
Whyte, J. D., Calgary, vet. insp., 12 m	2,400 00	60 00	1,951 45
Willdig, W., Montreal, lay insp., 12 m	1,200 00	297 00	
Williams, F., Toronto, stock car insp., 12 m	1,200 00	297 00	71 31
Williams, J., Toronto, lay insp., 6 m. at $1,320, 6 m. at $1,380	1,350 00	279 00	
Willson, L. A., Montreal, dist. super. of meat inspection, 12 m.	2,880 00	.....	201 73
Wilson, D. S. C., Toronto, lay insp., 6 m. at $1,320, 6 m. at $1,380	1,350 00	279 00	

Salaries Outside of Ottawa — Traitements en dehors d'Ottawa	Salary — Traitements	Bonus — Boni	Expenses — Dépenses
Health of Animals—Con.—*Santé des animaux*—Suite	$ cts.	$ cts.	$ cts.
Permanent officials—*Concluded*—Personnel permanent—*Fin*			
Wilson, J. E., Calgary, lay insp., 12 m	1,140 00	72 00	
Wingate, F. L., Toronto, vet. insp., 12 m. $2,400; extra allow. $60 (ref. to Cas. Rev. $169.40)	2,460 00	60 00	216 75
Wood, F., Toronto, stock car insp., 12 m	2,280 00	60 00	1,433 75
Wood, W. R., Toronto, vet. insp., 12 m. $2,280; extra allow. $35	2,315 00	.....	94 05
Wright, D. D., Winnipeg, stock car insp., 6 m. at $1,200, 6 m. at $1,440	1,320 00	30 00	662 64
Wright, R. S., Vancouver, stock car insp., 6 m. at $1,080, 6 m. at $1,140	1,110 00	315 00	941 49
Yake, B., Moose Jaw, stock car insp., 12 m	1,380 00	279 00	370 00
Young, J. R., Montreal, lay insp., 12 m	1,500 00	261 00	
Younghusband, A. W., Toronto, vet. insp., 12 m	2,280 00	60 00	125 65
Younghusband, H. M., Toronto, vet. insp., 12 m	2,280 00	60 00	242 06
Zinck, K. D., Toronto, vet. insp., 7 m. at $1,920	1,120 00		
Temporary employees—Employés temporaires—			
Baker, G., Lennoxville, animal caretaker (part time), 12 m	100 00		
Baker, M. E., Montreal, vet. insp. (part time), 12 m	1,200 00	.....	201 13
Ball, E. P., Rock Island, vet. insp. (part time), 12½ d	125 00	.....	62 50
Beaumont, A., Winnipeg, jr. clk.-sten., April 1 to Sept. 1 at $900	377 50	39 62	
Coleman, G. A., North Sydney, vet. insp. (part time), 33½ d	335 00	.....	129 75
Cooper, C. J., Toronto, asst. vet. insp., 5 m. to Aug. 31 at $1,440	600 00	108 75	
Cromwell, A. J., Coaticook, vet. insp. (part time), 24 3/10 d	243 00	.....	98 45
Dent, F., Stratford, stock car insp., Jan. 11 to Mar. 31 at $1,080	240 97	70 29	40 85
Emke, H. J., Winnipeg, clk., 16½ d. to April 9 at $960	43 31		
Fauteaux, A., Montreal, asst. lay insp., 5 m. to Aug. 31 at $900	375 00	131 25	
Finlayson, N. G., Okanagan Landing, stock car insp., 132 inspections	132 00		
Ward, W. L., Kamloops, stock car insp., 131 inspections	131 00	.....	58 00
Fraser, D. B., Port Arthur, vet. insp. (part time), 19 d. at $10	190 00	.....	106 50
Gilchrist, D., Calgary, stock car insp., 3 m. to July 31 at $1,080	270 00	18 00	
Gill, G., Toronto, caretaker, 2 m. at $240	40 00		
Hall, O., arrears, 1922-23	.....	.....	2 10
Hem, Wo., Agassiz, lab. helper, 2 m. to May 31 at $180	30 00		
Higginson, G. W., Rockland, vet. insp. (part time), 91½ d. at $10	915 00	.....	693 84
Hobbs, L., Winnipeg, jr. clk. sten., Sept. 17 to Mar. 31 at $900	485 00	30 26	
Joughin, O., Calgary, stock car insp., 41 d. at $3	123 00		
Keown, W., Victoria, vet. insp. (part time), 11¾ d. at $10	117 50	.....	131 14
Killam, B. B., Yarmouth, vet. insp., 20½ d. at $10	205 00	.....	72 21
Leckie, A. A., Charlottetown, vet. insp. (part time), 26½ d. at $10	265 00		
Little, W., Boissevain, vet. insp. (part time), 92½ d. at $10	925 00	.....	678 55
McDonald, E. B., Montreal, jr. clk. sten., 29½ d. at $2, Aug. 13 to Sept. 22 at $50	126 31		
McEachren, D., Ormstown, hon. vet. adviser, 12 m	1,000 00		
McGuire, W. C., Cornwall, vet. insp. (part time), 7 d. at $10	70 00	.....	28 90
McMaster, T. A., Winnipeg, clk. sten., April 20 to Dec. 17 at $960	633 20	208 77	
McNab, C. H., Snowflake, vet. insp. (part time), 8½ d. at $10	85 00	.....	19 05
McTaggart, A., Fort Frances, vet. insp (part time), 42 d. at $10	420 00	.....	156 30
Madigan, M. A., Montreal, jr. clk. sten., Oct. 7 to Mar. 31 at $600	290 27	27 17	
Mashiter, W., Squamish, stock car insp., 373 inspections	373 00	.....	1 00
Mitchell, J., Toronto, lay insp., 9 m. at $1,140	855 00	54 00	
Moorhead, W. J., Whitehorn, vet. insp. (part time), 12 m., $180; arrears, $30	210 00		
Munn, J. A., Carman, vet. insp. (part time), 1 m	100 00		
Nicholls, W., Kingston, vet. insp. (part time), 4 1/10 d. at $10	41 00		
Nicholson, A. J., Halifax, caretaker, 12 m	180 00		
Oldfield, A., Winnipeg, jr. clk. sten., Sept. 6 to 15 at $900	25 00		
Perdue, W. J., Windsor, animal caretaker, 48 d. at $3	144 00		
Racicot, R. M., Montreal, vet insp., May 31 to Mar. 31 at $1,800	1,504 84		
Ratte, J. A., Edmundston, vet. insp. (part time), 63 d. at $10	630 00	.....	147 50
Shepherd, M., Toronto, charwoman, 52 d. at $1.25	65 00		
Simpson, F. C., Toronto, lay insp., 12 m	1,140 00	315 00	
Sinclair, M., Medicine Hat, clk. sten., April 18 to May 8 and June 16–27 at $960	87 31	5 11	
Smith, A., Regina, sten., 18 d. at $3	54 00		
Smith, C., Agassiz, animal caretaker, 178½ d. at $3	535 50	153 56	
Stewart, A., Winnipeg, clk. sten., Dec. 3 to Jan. 19 at $960	123 87		
Terry, G. L., Chatham, supervising cleaning of stock cars	7 50	.....	4 54

Salaries Outside of Ottawa — Traitements en dehors d'Ottawa	Salary — Traitements	Bonus — Boni	Expenses — Dépenses
	$ cts.	$ cts.	$ cts.
Health of Animals—Con.—*Santé des animaux*—Fin			
Temporary employees—*Con.*—Employés temporaires—*Suite*—			
Thomas, A. H., Lethbridge, animal caretaker, 3 m. to June 30	210 00		
at $840	22 50		493 81
Thorton, S. L., Winnipeg, sten., 9 d. at $2.50	992 00	.....	
Thurston, E. C., Sydney, vet. insp., 99⅓ d. at $10	72 00		
Tinney, W. L., Charlottetown, jr. clk. sten., 1 m. at $480, 16 d. at $2	180 00		
Waters, Wm. C., Forty Mile, vet. insp. (part time), 12 m	447 10		
Westcott, W. J., Lethbridge, animal caretaker, July 14 to Jan. 25 at $840	130 00	16 83	1,923 50
Live Stock Industry—Industrie du bétail			
Permanent officials—Personnel permanent—			
Albert, J. N., St. Fabien, Que., sheep promoter, Mar. at $1,560	1,620 00	162 00	2,740 53
Alloway, Robt., Edmonton, distributor of live stock, 12 m	2,400 00	60 00	1,009 70
Archibald, C. A., Truro, N.S., dist. live stock promoter, 12 m.	2,640 00	.....	
Ault, W. H., chief egg insp., 12 m			124 80
Aynsley, Ord. A., Calgary, swine grader, 9 m. at $1,920, 3 m. at $2,040 (refunded to Casual Revenue $100)	1,950 00	.....	
Bain, C. E., St. Boniface, Man., stockyard agent, grade 2, 12 m	2,640 00	.....	1,755 33
Barbour, Gavin, Brantford, Ont., jr. swine grader, 9 m. at $1,680, 3 m. at $1,800	1,710 00	142 23	591 58
Baston, Jos., Regina, Sask., egg insp., June 18 to Mar. 31 at $1,440	1,132 00	94 25	1,025 50
Bates, W. F., Aylmer, Ont., dairy recorder and tester, 3 m. at $1,080, 9 m. at $1,140	1,125 00	315 00	319 60
Beauchamp, M. A., Qu'Appelle, Sask., clk. sten., 3 m. at $960	240 00	20 88	
Beaudry, J. A., Montreal, egg. insp., April 1 to July 25 at $1,440	456 78	82 79	48 60
Bell, R. J., Toronto, egg insp., 12 m	1,800 00	119 00	415 52
Benson, T. A., Toronto, dist. poultry promoter, 12 m	2,280 00	60 00	1,304 02
Birnie, J. L., distributor of live stock, 12 m	1,620 00	162 00	3,095 32
Blair, David, Winnipeg, swine grader, 12 m. (refunded to Casual Revenue $72.85)	1,920 00	63 00	319 44
Bodnar, Theo., Ethelbert, Man., dist. live stock promoter, 12 m	2,160 00	60 00	1,814 05
Boiley, Stephane, Sherbrooke, Que., dist. live stock promoter, 12 m. at $1,920 (arrears $45, refunded to Casual Revenue $31.82)	1,965 00	.....	3,117 64
Brady, Alf., Campbellford, Ont., dairy recorder and tester, 3 m. at $1,080, 9 m. at $1,140	1,125 00	72 00	446 70
Bridel, F. J., Toronto, jr. stockyard agent, 9 m. at $1,740, 3 m. at $1,800 (arrears $15)	1,770 00 140 00	.....	76 55 168 40
Brien, A. W., Ridgetown, Que., swine grader, April at $1,680	1,125 00	72 00	523 02
Brosseau, J. C., Bois Franc, Que., dairy recorder and tester, 3 m. at $1,080, 9 m. at $1,140	2,280 00	60 00	3,808 57
Brown, Duncan, Edmonton, dist. live stock promoter, 12 m. (refunded to Casual Revenue $91.45, shortpaid $1.90)	1,710 00	105 14	252 20
Brown, Jas. E., Waterdown, Ont., jr. swine grader, 9 m. at $1,680, 3 m. at $1,800	1,920 00	63 00	1,743 70
Buker, F. H., Brockville, Ont., promoter of egg production, 12 m	1,950 00	62 25	375 45
Burns, W. W., Winnipeg, swine grader, 9 m. at $1,920, 3 m. at $2,040 (refunded to Casual Revenue $54.50)	1,560 00	202 00	367 00
Butler, Henry A., Toronto, sheep promoter, 12 m. (refunded to Cas. Rev. $163.96)	1,646 45	54 02	2,770 02
Byers, John G., Valjean, Sask., dist. live stock promoter, May 23 to Mar. 31 at $1,920	1,680 00	150 00	171 09
Camsusa, M. R., Victoria, B.C., live stock promoter, 12 m			
Charbonneau, Jos. W., Hammond, Ont., dairy recorder and tester, Aug. 17 to Mar. 31 at $1,080 (refunded to Cas. Rev. $27.50)	673 55	196 45	338 50
Ching, Frank H., Vancouver, poultry insp., 9 m. at $1,620, 3 m. at $1,680	1,635 00 2,640 00	.....	2,432 15 574 54
Chipman, S. N., Montreal, stockyard agent, grade 2, 12 m	1,320 00	279 00	506 50
Churchill, H. H., Yarmouth, N.S., dairy recorder and tester, 12 m	964 48	61 85	692 66
Clark, A. M., Montreal, dairy recorder and tester, 3 m. at $1,080, July 1 to Feb. 9 at $1,140	1,950 00	62 25	113 80
Clarry, Angus G., Montreal, swine grader, 9 m. at $1,920, 3 m. at $2,040	1,710 00	142 23	1,458 68
Clay, Harold W., Charlottetown, jr. swine grader, 9 m. at $1,680, 3 m. at $1,800			

Salaries Outside of Ottawa — Traitements en dehors d'Ottawa	Salary — Traitements	Bonus — Boni	Expenses — Dépenses
	$ cts.	$ cts.	$ cts.
Live Stock Industry–Con.—*Industrie du bétail*–Suite			
Permanent officials–*Con.*—Personnel permanent–*Suite*			
Collingwood, Chas. W., Toronto, egg insp., 3 m. at $1,560, 9 m. at $1,680	1,650 00	162 99	1,047 81
Cormie, G. M., Edmonton, dist. poultry promoter, 12 m	2,160 00	60 00	2,402 56
Corrigan, J. H., Mount Forest, Ont., dairy recorder and tester, April 1 to June 22 (less 1 d.), at $1,260	283 50	.....	63 70
Creamer, J. P., Qu'Appelle, Sask., dist. live stock promoter, 9 m. to Dec. 31 at $2,280	1,710 00	45 00	2,655 84
Crohn, E. C., Victoria, B.C.: dairy recorder and tester, 11 m. to Feb. 29 at $1,260	1,155 00	.....	732 00
Curran, Arthur F., Truro, N.S., promoter of egg production, 3 m. at $1,680, 9 m. at $1,800	1,770 00	126 69	2,126 72
Curtis, N., Edmonton, stockyard agent, grade 2, 12 m	2,640 00	.....	1,078 60
Davidson, J. Gordon, Toronto, promoter of egg production, 12 m. (refunded to Cas. Rev. $19.90)	1,680 00	.....	1,769 54
Dennis, R. V., Niagara Falls, Ont., dairy recorder and tester, 3 m. at $1,080, 9 m. at $1,140	1,125 00	315 00	192 53
Desrochers, J. W., St. Didace, Que., Feb. 10 to Mar. 31 at $1,080	152 07	44 35	
Douglas, Robt. M., Tantallon, Sask., distributor of live stock, Mar. 17–31 at $1,440	58 06	.....	94 95
Duff, Hugh C., Corinth, Ont., jr. swine grader, Dec. 20, 1922 to Mar. 31, 1924 at $1,680	2,154 19	150 00	1,790 55
Egerton, Geo., Victoria, B.C., dairy recorder and tester, 12 m	1,320 00	279 00	345 03
Elliott, R. M., swine grader, 6 m. at $1,920, 6 m. at $2,040	1,980 00	61 50	709 29
Ennismore, R. H., Edmonton, egg insp., 12 m	1,800 00	119 00	1,805 39
Fairley, W. H., Vancouver, dist. poultry promoter, 12 m	2,160 00	60 00	1,045 50
Fee, J. Russell, Manotick, Ont., poultry exhibitor, 12 m. (refunded to Cas. Rev. $447.25)	1,620 00	162 00	1,691 14
Fielding, E. C., Toronto, dairy recorder and tester, 3 m. at $1,080, 9 m. at $1,140	1,125 00	315 00	178 47
Fisher, Jas. M., Vancouver, egg insp., 5 m. to Mar. 31 at $1,440	600 00	108 75	1,514 73
Foster, Geo. W., Stratford, Ont., jr. swine grader, 6 m. at $1,680, 6 m. at $1,800 (refunded to Cas. Rev. $129)	1,740 00	134 46	794 80
Francis, A. O., St. Mary's, Ont., dairy recorder and tester, 12 m	1,380 00	279 00	286 25
Fraser, Hugh W., Weston, Ont., wool grader, 313 d. to Mar. 31 at $7 (refunded to Cas. Rev. $100)	2,191 00	51 53	507 75
Freeborn, S. G., Calgary, dist. sheep promoter, 9 m. at $2,280, 3 m. at $2,400	2,310 00	60 00	2,596 99
French, F. J., Newmarket, Ont., poultry insp., 9 m. at $1,500, 3 m. at $1,560	1,515 00	246 24	1,830 25
Giard, A. W., Sherbrooke, Que., dist. live stock promoter, 12 m	2,280 00	60 00	2,411 29
Gognen, A., Montreal, poultry insp., 6 m. at $1,320, 6 m. at $1,380	1,350 00	279 00	1,739 13
Gordon, J. B., Edmonton, clk. sten., 12 m	1,080 00	72 00	
Graham, Jas. W., Montreal, sheep promoter, 12m	1,560 00	202 00	2,116 16
Gray, Chas., Eganville, Ont., dairy recorder and tester, 6 m. at $1,080, 6 m. at $1,140	1,110 00	72 00	357 15
Hagger, Wm. E., Vancouver, egg insp., 3 m. at $1,560, 9 m. at $1,680	1,650 00	162 99	668 75
Hancock, Leslie, Winnipeg, swine-grader, 6 m. at $1,920, 6 m. at $2,040	1,980 00	.....	514 20
Hartley, Wm., London, Ont., egg insp., 8 m. to Mar. 31 at $1,440	960 00	174 00	788 01
Hepton, A. H., Toronto, live stock grader, 366 d. at $4.50	1,647 00	162 00	
Higgins, J. R., Calgary, promoter of egg production, 3 m. at $1,920, 6 m. at $2,040	1,980 00	61 50	2,997 51
Hooper, Jean, Charlottetown, clk. sten., 12 m	1,080 00	315 00	
Howard, Wm. J., Paris, Ont., jr. sheep promoter, 6 m. at $900, 6 m. at $1,020 less shortpaid $1	959 00	315 00	1,273 03
Irvine S. D., Peterborough, Ont., jr. swine grader, 9 m. at $1,680, 3 m. at $1,800	1,710 00	.....	171 65
Johns, Edgar, St. Boniface, Man., jr. stockyard agent, 12 m	1,740 00	150 00	66 50
Johnson, D. M., St. Boniface, Man., chief stockyards service, 6 m. to Sept. 30 at $3,120	1,560 00	.....	212 54
Jones, A. R., Charlottetown, dist. poultry promoter, 6 m. at $1,920, 3 m. to Dec. 31 at $2,040	1,470 00	15 83	1,479 63
Jones, Wm., Toronto, swine grader, 12 m	1,920 00	63 00	9 77
Kells, Clark, Dayton, Ont., dairy recorder and tester, Dec. 5 to Mar. 31 at $1,080 (refunded to Cas. Rev. $86)	348 39	23 22	222 45
King, J. K., Moncton, N.B., dist. sheep promoter, 12 m	2,160 00	60 00	2,153 00
Lawrason, W. J., St. George, Ont., dairy recorder and tester, 12 m	1,320 00	279 00	142 50

Salaries Outside of Ottawa — Traitements en dehors d'Ottawa	Salary — Traitements	Bonus — Boni	Expenses — Dépenses
Live Stock Industry–Con.—*Industrie du bétail*–Suite	$ cts.	$ cts.	$ cts.
Permanent officials–*Con.*—Personnel permanent–*Suite*			
Lemay, M. Y. A., Montreal, jr. clk. sten., April 1 to Oct. 20 at $600	332 26	31 10	
Little, J. F., Campbellford, Ont., dairy recorder and tester, 12 m	1,380 00	279 00	380 94
Logan, A. J., Charlottetown, egg insp., 12 m. (refunded to Cas. Rev. $74.15)	1,680 00	150 00	319 00
Lyster, C. C., Toronto, stockyard agent, grade 2, 12 m	2,400 00	.....	98 79
McCallum, J. M., chief, stockyards service, Jan. 2 to Mar. 31 at $2,880	712 26	.....	660 15
McCullough, A. C., Winnipeg, dist. poultry promoter, 6 m. at $2,160, 6 m. at $2,280 (expenses include deficit *re* chicks on live stock improvement train, $119.55)	2,220 00	.....	2,258 90
MacDonald, A. B., Toronto, dist. swine grader, 9 m. at $2,400, 3 m. at $2,520	2,430 00	.....	3,162 71
MacDonald, Wm. B., Egerton, N.S., dairy recorder and tester, 3 m. at $1,080, 9 m. at $1,140	1,125 00	315 00	351 89
McGreer, Eric D., Montreal, swine grader, 6 m. at $1,920, 6 m. at $2,040	1,980 00	.....	1,615 22
McKechnie, W. S., Winnipeg, distributor of live stock, 12 m	1,620 00	162 00	2,104 00
Mackenzie, D. A., Prince Albert, Sask., stockyard agent, grade 2, 2 m. at $2,160, 10 m. at $2,400	2,360 00	60 00	121 00
MacKenzie, Murray, Truro, N.S., jr. sheep promoter, 3 m. at $900, 9 m. at $1,020	990 00	85 98	2,155 97
McKinnon, Donald, Toronto, swine grader, April 16 to Mar. 31 at $1,920	1,840 00	.....	348 03
McKinstry, R. E., poultry insp., 9 m. at $1,620, 3 m. at $1,680	1,635 00	159 00	1,724 85
McLachlan, D., Montreal, dairy recorder and tester, 12 m	1,320 00	279 00	326 21
MacLaurin, A. E., dist. sheep promoter, 9 m. at $2,280, 3 m. at $2,400	2,310 00	.....	3,676 77
McLennan, S. C., poultry exhibitor, 6 m. at $1,320, 6 m. at $1,380	1,350 00	279 00	1,725 26
McLoughry, R. A., Winnipeg, distributor of live stock, 9 m. at $1,440, 3 m. at $1,500	1,455 00	261 00	2,110 63
MacMillan, J. A., Edmonton, distributor of live stock, 3 m. at $1,440; 9 m. at $1,500 (bonus shortpaid $9.82)	1,485 00	251 18	2,006 80
MacMillan, J. D., Edmonton, distributor of live stock, 12 m	1,620 00	162 00	2,654 45
McQuat, L. C., bacon specialist, 9 m. at $2,520, 3 m. at $2,640	2,550 00	.....	2,706 22
Maddox, Jos., St. Boniface, Man., jr. stockyard agent, 12 m	1,740 00	150 00	
Mallet, Ed., Winnipeg, chief egg insp., April 1 to May 15 at $1,920	237 42	7 79	
Manners, D. M., exhibit decorator, 12 m	1,500 00	261 00	445 55
Marion, J. E. A., Repentigny, Que., poultry insp., 12 m	1,440 00	261 00	1,592 05
Marshall, John H., Hamilton, Ont., dairy recorder and tester, 6 m. at $1,080, 6 m. at $1,140	1,110 00	315 00	211 00
Martinette, H. E., Quebec, dist. live stock promoter, Dec. 5 to Mar. 31 at $1,920	619 35	.....	1,183 68
Maybee, H. J., Toronto, swine grader, 9 m. at $1,920, 3 m. at $2,040	1,950 00	.....	181 80
Mitchell, L. A., Vancouver, dairy recorder and tester, 3 m. at $1,080, 9 m. at $1,140	1,125 00	315 00	343 23
Montgomery, E. F., Kingston, Ont., poultry promoter, 3 m. at $1,320, 9 m. at $1,380	1,365 00	279 00	1,784 40
Moorhead, Frank, Qu'Appelle, Sask., distributor of live stock, June 6 to Oct. 31 at $1,440	580 00	105 12	1,243 70
Morrison, A. L., London, Ont., egg insp., 3 m. at $1,560, 9 m. at $1,680	1,650 00	162 99	815 00
Morrison, A. S., Edmonton, distributor of live stock, 12 m	1,620 00	162 00	2,530 65
Morton, Arthur, Vancouver, sheep promoter, 12 m	1,680 00	.....	988 77
Munro, A. D., Montreal, stockyard agent, grade 1, 2 m. at $1,620, 10 m. at $1,920	1,870 00	79 50	38 83
Nash, Ernest, Collingwood, E., B.C., poultry inspec., 9 m. at $1,620, 3 m. at $1,680	1,635 00	159 00	1,799 86
Nash, Fred M., Toronto, egg insp., 3 m. at $1,560, 9 m. at $1,680	1,650 00	.....	1,373 51
Nash, Percy, Morrisburg, Ont., egg insp., 12 m	1,800 00	119 00	1,654 16
Nesbitt, H. W., Winchester, Ont., promoter of egg production, April 1, 1923, at $1,920	5 33	0 18	
Newman, F. A., egg insp., 12 m	1,800 00	119 00	449 10
Norquay, John, Winnipeg, dist. live stock promoter, 6 m. at $1,920, 6 m. at $2,040	1,980 00	61 50	1,612 92
O'Neill, M., Toronto, jr. clk. sten., 9 m. at $600, 3 m. at $660	615 00	56 25	
Owen, W. C., Guelph, dairy recorder and tester, 12 m	1,260 00	297 00	392 20
Pawley, J. L., Edmonton, stockyard agent, grade 1, 5 m. at $1,680, 7 m. at $1,920	1,820 00	.....	260 40
Pearsall, Luke W., Toronto, swine grader, 9 m. at $1,920, 3 m. at $2,040	1,950 00	.....	387 10

Salaries Outside of Ottawa — Traitements en dehors d'Ottawa	Salary — Traitements	Bonus — Boni	Expenses — Dépenses
Live Stock Industry—Con.—*Industrie du bétail*—Suite	$ cts.	$ cts.	$ cts.
Permanent officials—*Con.*—Personnel permanent—*Suite*			
Peterson, A. W., Charlottetown, dist. sheep promoter, 6 m. at $1,920, 6 m. at $2,040	1,980 00	.....	1,820 09
Peterson, C. F., Edmonton, poultry promoter, 9 m. at $1,320, 3 m. at $1,380	1,335 00	279 00	1,901 25
Pineau, E. F., Moncton, N.B., sheep promoter, 6 m. at $1,560, 6 m. at $1,620	1,590 00	.....	1,935 25
Porter, John S., Toronto, poultry market specialist, 12 m	2,100 00	60 00	626 99
Poulin, E., St. Georges Est., Que., sheep promoter, 3 m. at $1,560, 9 m. at $1,620	1,605 00	171 99	3,182 83
Poulin, L., Monument, Que., egg insp., 9 m. to Mar. 31 at $1,440	1,080 00	.....	319 12
Ragsdale, W. J., Smith's Falls, Ont., dairy recorder and tester, 12 m	1,320 00	279 00	592 18
Raymond, Abel, Montreal, dist. poultry promoter, 12 m	2,280 00	60 00	2,554 25
Roberge, R., Montreal, clk. sten., 12 m	1,080 00	72 00	
Robichaud, J. A., Montreal, jr. stockyard agent, Jan. 2 to Mar. 31 at $1,620	400 65	.....	107 30
Rodrigue, J. H. E., Montreal, swine grader, 9 m. at $1,920, 3 m. at $2,040	1,950 00	.....	1,098 05
Rodrigue, P., Montreal, dist. swine grader, 6 m. at $2,400, 6 m. at $2,520	2,460 00	30 00	2,214 07
Ross, Spurgeon, dairy recorder and tester, 6 m. at $1,080, 6 m. at $1,140	1,110 00	72 00	1,109 05
Savage, T. A., Edmonton, clk. sten., 12 m	1,080 00	72 00	
Simpson, F., Calgary, clk. sten., 12 m	1,080 00	72 00	
Smillie, H. M., Rockcliffe, Ont., dairy recorder and tester, 3 m. at $1,080, July 1 to Aug. 21 (less 31 d. at half pay) and Nov. 1-12 at $1,140 (bonus shortpaid $10.50, refunded to Cas. Rev. $62)	419 86	109 65	155 55
Smith, Levi, Glencoe, Ont., dairy recorder and tester, 12 m. (refunded to Cas. Rev. $82.25)	1,320 00	279 00	263 27
Snazelle, Robt., Victoria, B.C., dairy recorder and tester, 6 m. at $1,080, 6 m. at $1,140	1 110 00	72 00	386 64
Stetson, C. N., Moose Jaw, Sask., stockyard agent, 12 m	1,920 00	63 00	373 33
Stewart, Robt. A., distributor of live stock, 12 m	1,620 00	162 00	1,196 62
Stewart, Thos. G., Victoria, B.C., distributor of live stock, 3 m. at $1,440, 9 m. at $1,500	1,485 00	.....	1,540 33
Stuart, D. R., Winnipeg, distributor sheep promoter, 12 m	1,920 00	63 00	2,126 75
Stuart, J. C., Osgoode, Ont., dist. live stock promoter, 12 m	2,160 00	60 00	3,525 50
Sully, T. A. B., Saskatoon, Sask., distributor of live stock, April 1 to June 24 at $1,620	378 00	.....	114 25
Syrotuck, Geo., Edmonton, promoter of egg production, 12 m.	1,680 00	150 00	1,737 20
Tallis, W. H., Calgary, jr. stockyard agent, 12 m	1,740 00	150 00	
Telfer, J. A., Paris, Ont., dist. sheep promoter, 12 m	2,400 00	60 00	2,730 23
Therrien, L., Victoriaville, Que., sheep promoter, 6 m. at $1,560, Oct. 1 to Feb. 16 at $1,620	1,394 48	162 43	1,703 51
Thompson, J. D., Carleton Place, Ont., sheep promoter, 12 m.	1,920 00	63 00	1,752 18
Thornfield, A., Vancouver, egg insp., 3 m. at $1,560, 9 m. at $1,680	1,650 00	162 99	766 79
Walsh, F. W., Truro, N.S., dist. sheep promoter, 9 m. at $1,920, 3 m. at $2,040	1,950 00	20 83	2,723 55
Watson, R. R., Victoria, B.C., dairy recorder and tester, 12 m.	1,320 00	279 00	319 82
Watson, W. E., Winnipeg, dist. swine grader, 6 m. at $2,400, Oct. 1 to Mar. 14 at $2,520	2,344 84	30 00	920 57
Whiting, Fred. G., Qu'Appelle, Sask., distributor of live stock, 12 m	1,620 00	162 00	701 16
Whitten, Alex., Winnipeg, sr. egg. insp., 12 m	1,800 00	119 00	746 73
Williamson, Thos., Edmonton, swine grader, 9 m. at $1,920, 3 m. at $2,040	1,950 00	62 25	1,105 70
Wilson, G. R., Moncton, N.B., dist. poultry promoter, 6 m. at $2,280, 6 m. at $2,400	2,340 00	60 00	1,767 03
Wilson, H. T., Dundas, Ont., poultry insp., 9 m. at $1,620, 3 m. at $1,680	1,635 00	.....	2,276 55
Wilson, R. E., Calgary, dist. live stock promoter, 12 m. (refunded to Cas. Rev. $132)	2,040 00	60 00	3,133 22
Wiltshire, W. E., New Westminster, B.C., dairy recorder and tester, 12 m	1,320 00	191 25	431 70
Zavitz, R. W., supervisor, record of performance for poultry, 12 m. (refunded to Cas. Rev. $182.15)	1,920 00	63 00	1,124 75
Temporary employees—Employés temporaires—			
Albert, J. N., St. Fabien, Que., sheep promoter, May 18 to Feb. 29 at $1,560	1,228 71	160 70	2,698 45
Arcand, Edith, Montreal, jr. clk. sten., Oct. 22 to Dec. 22 (less 2 d.) at $900	147 42		
Beauchamp, M. A., Qu'Appelle, Sask., clk. sten., 9 m. at $960	720 00	62 37	

Salaries Outside of Ottawa — Traitements en dehors d'Ottawa	Salary — Traitements	Bonus — Boni	Expenses — Dépenses
Live Stock Industry—Con.—*Industrie du bétail*—Suite	$ cts.	$ cts.	$ cts.
Temporary employees—*Con.*—Employés temporaires—*Suite*			
Beaumont, Alice, Winnipeg, clk. sten., Sept. 7 to Mar. 31 at $960	544 00	47 12	
Bergeron, E., Hammond, Ont., poultry promoter, 38½ d. to July 30 at $5	192 50	.....	262 10
Bisson, Jos., Montreal, swine grader, 12 m	1,920 00	.....	310 00
Black, Geo., Winnipeg, dist. live stock promoter, Mar. 19 to April 16, 1923, at $1,920	152 43	.....	93 65
Blair, David, Winnipeg, dist. live stock promoter, Mar. 15 to 31, 1923, at $1,920	87 74		
Bonyman, Ed., Charlottetown, P.E.I., poultry promoter, Feb. 1 to June 30 and Aug. 28 to Sept. 25, 1923, at $1,320	655 85	.....	384 10
Brook, M. W., Winnipeg, egg insp., 6 m. to Mar. 31 at $1,440 (refunded to Cas. Rev. $67.78)	720 00	130 50	773 24
Carruthers, Thos. D., Summerside, P.E.I., live stock insp., 117 d. to Jan. 30 at $8	936 00	.....	693 82
Cass, Gladys, Qu'Appelle, Sask., clk. sten., Aug. 6-25 at $960	51 61		
Church, W. G., Summerside, P.E.I., live stock insp., 322 d. to Mar. 31 at $10	3,220 00	.....	2,409 52
Clyde, T. T., Edmonton, promoter of egg production, 12 m	1,680 00	150 00	2,325 11
Cote, L. E., Montmagny, Que., distributor of live stock, 12 m. (less 11 d.) at $1,440, less overpd. 1922-23 $85.16	1,312 26	.....	2,027 19
Cross, Howard, Killarney, Man., promoter of egg production, Nov. 8 to Dec. 7 at $1,680	138 94	.....	215 95
Crozier, M. G., Winnipeg, egg insp., 12 m. (refunded to Cas. Rev. $100.10)	1,440 00	.....	1,450 58
Davidson, M. D. H., Vancouver, clk. sten., 12 m	960 00	83 25	
Delude, N., Sherbrooke, Que., jr. clk. sten., 12 m	600 00	56 25	
Desrochers, J. W., St. Didace, Que., May 1 to Feb. 9 at $1,080 (refunded to Cas. Rev. $29.35)	837 93	244 40	650 35
Dolan, R. E., Montreal, egg insp., Oct. 1 to Jan. 10 at $1,440	398 71	.....	158 00
Dryden, Mrs. I., St. Boniface, Man., clk. sten., 30 d. to Feb. 9 at $3	90 00		
Durno, J. W., Calgary, live stock insp., 92½ d. to Feb. 29 at $8	740 00	.....	788 81
Fairweather, Mary, Moncton, N.B., clk. sten., 12 m	960 00	83 25	
Fennell, Edward, Havelock, Ont., poultry promoter, 43½ d. to July 13 at $5	217 50	.....	247 50
Ferns, Stanley J., Strathmore, Alta., poultry inspector, Nov. 13 to Mar. 31 at $1,440	552 00	100 05	782 80
Fisher, Jas. M., Vancouver, egg insp., 7 m. to Oct. 31 at $1,440	840 00	152 25	
Fontaine, Jas., Montreal, egg insp., Oct. 22 to Mar. 31 at $1,440	638 71	115 76	47 90
Ford, Geo. S., Weston, Ont., wool grader, 80 d. to Sept. 15 at $8	640 00	.....	336 22
Gagne, Emily, Montreal, clk. sten., Dec. 7 to Mar. 31 at $960	304 52	17 81	
Gardhouse, John, Weston, Ont. (arrears)	.....	.....	152 75
Gillies, Geo. W. A., Arnprior, Ont., live stock insp., 111 d. to Jan. 26 at $10	1,110 00	.....	1,211 91
Graham, Robt., live stock insp., April 1 to June 11 and Mar. 1-31 at $10 per d., less paid in 1924-25, $10	1,020 00	.....	982 80
Guest, H. B., Edmonton, clk. sten., Aug. 13 to Sept. 1 at $960	51 69		
Hall, F. T., Salmon Arm, B.C., poultry insp., April 1-22 and Oct. 10 to Mar. 31 at $1,440 (refunded to Cas. Rev. $1)	773 16	140 13	1,553 20
Hall, Harold C., Winnipeg, swine grader, Jan. 30 to Mar. 31 at $1,920	330 32	.....	6 50
Hamilton, L. H., Macdonald College, Que., live stock insp., 27 d. to Oct. 22 at $6	162 00	.....	184 00
Hansen, Fred B., Calgary, swine grader, 1 m. at $1,560, 11 m. at $1,920 (refunded to Cas. Rev. $4.40)	1,890 00	74 58	1,936 73
Hanson, Henry W., Cartwright, Man., dairy recorder and tester, 12 m. (refunded to Cas. Rev. $134.70)	1,080 00	72 00	1,300 70
Harding, R. H., Thorndale, Ont., live stock insp., 7 d. to Oct. 15 at $6	42 00	.....	49 75
Hartley, Wm., London, Ont., egg insp., 4 m. to July 31 at $1,440	480 00	87 00	
Hedgecoe, A. R., Truro, N.S., egg insp., 12 m	1,440 00	.....	1,120 78
Hellard, H., Kirk's Ferry, Que., demonstrator, 29 d. to Feb. 21 at $6	174 00	.....	138 20
Henault, N., Montreal, poultry promoter, Oct. 27 to Nov. 21 (broken periods) at $1,440	72 62		
Henderson, M. O., Truro, N.S., jr. clk. sten., April 1-30 at $600	50 00		
Hodgins, Wm., Moncton, N.B., live stock inspector	.....	.....	150 00
Hutt, F. B., Winnipeg, labourer	.....	.....	74 95
Jennings, F. M., sheep promoter, 12 m	1,800 00	.....	493 60
Johnson, Geo. W., Winnipeg, poultry promoter, 4 d. to Dec. 8 at $4	16 00	.....	18 35

Salaries Outside of Ottawa — Traitements en dehors d'Ottawa	Salary — Traitements	Bonus — Boni	Expenses — Dépenses
	$ cts.	$ cts.	$ cts.
Live Stock Industry—Con.—*Industrie du bétail*—Suite			
Temporary employees—*Con.*—Employés temporaires—*Suite*—			
Kerr, Wm., Toronto, promoter of egg production, April 1-11 at $1,680	51 33	.....	30 50
Kezar, J. H., Moose Jaw, Sask., jr. stockyard agent, Dec. 20 to Mar. 31 at $1,620	457 26		
Kirkwood, Chas. A., Ste. Anne de Bellevue, Que., poultry insp., April 1-19 at $1,440	76 00	.....	432 45
Klintberg, S., Bird's Hill, Man., live stock insp., 32 d. to Nov. 10 at $8	256 00	.....	349 00
Kloot, I. P., St. Boniface, Man., clk. sten., 12 m	960 00	315 00	
Landreth, W. A., Lander, Man., poultry promoter, 6 d. to Dec. 10 at $4	24 00	.....	35 25
Lewis, F. M., Burford, Ont., dist. live stock promoter, Mar. 10, 1923, to Mar. 31, 1924 (less 10 d.) at $1,920 (refunded to Cas. Rev. $264.60)	1,980 73	61 25	1,736 92
McAuley, R. F., live stock promoter, 85 d. at $4, 2 m. to Mar. 31 at $1,560	600 00	.....	811 95
McCallum, J. M., live stock insp., 26 d. to Oct. 12 at $8	208 00		
McConnell, W. C., Weston, Ont., wool grader, 3 d. at $6, 159 d. to Oct 15 at $6.50	1,051 50	.....	501 30
McDermott, Alvina, Toronto, jr. clk. sten., 12 m. (arrears $81.66)	681 66	56 16	
MacDougall, E. M., West Gore, N.S., live stock insp., 83 d. at $8 (refunded to Cas. Rev. $64)	664 00	.....	408 60
McEwen, Robt., London, Ont., purchaser of live stock, 4 d. to April 12 at $10 (arrears $290)	330 00	.....	34 02
McGill, A. A., Hartney, Man., poultry promoter, 5 d. to Dec. 8 at $4	20 00	.....	26 80
McInnis, A. A., Red Point, P.E.I., dairy recorder and tester, Oct. 1 to Mar. 31 at $1,080	540 00	157 50	229 38
McKay, M. M., Vancouver, clk. sten., July 9 to 28 at $960	51 61		
MacKenzie, C. F., Sparta, Ont., special live stock organizer, 12 m	2,100 00	60 00	3,138 40
McKinnon, Mrs. Alice W., Charlottetown, clk. sten., June 11 to Oct. 6 at $960	308 81		
McKirdy, Wm., Chilliwack, B.C., live stock insp., 81 d. to Feb. 24 at $10	810 00	.....	958 50
McLean, G. C., Charlottetown, poultry promoter, Nov. 26 to Jan. 25 and Mar. 17-31 at $1,320, less short paid $1	269 27	.....	112 30
McMullen, Wm. S., Hamilton, Ont., live stock promoter, April 1 to Mar. 1 at $1,560	1,434 19	.....	1,753 02
McMurtie, E. C., poultry inspector, Feb. 1, 1923, to Mar. 31, 1924, at $1,440	1,680 00	.....	2,515 86
Martin, A. D., Winnipeg, clk. sten., April 1 to Sept. 4 (noon) at $960	409 33	134 31	
Martin, F. R., Calgary, clk. sten., Jan. 14 to Mar. 31 at $960	206 45	12 07	
Martinette, H. E., Quebec, live stock insp., 57 d. to Nov. 30 at $6	342 00		
Mayne, John, Edmonton, egg insp., 9 m. to Mar. 31 at $1,440	1,080 00	195 75	1,306 70
Miller, Mrs. A., Montreal, jr. clk. sten., Mar. 27 to June 26 at $600	151 39	79 48	
Monkley, E. H., Summerside, P.E.I., live stock insp., 72 d. to Dec. 15 at $8	576 00	.....	465 47
Nadon, A., Montreal, egg insp., Jan. 31 to Mar. 31 at $1,440	243 87	44 20	12 80
Nelson, A., Weston, Ont., wool grader, 80 d. at $8	640 00	.....	296 37
Parsons, John G., Lyleton, Man., poultry promoter, 6 d. to Dec. 10 at $4	24 00	.....	21 90
Poulin, Lucien, Monument, Que., egg insp., 3 m. to June 30 at $1,440	360 00		
Pritchard, Jas. H., Summerside, P.E.I., live stock insp., 60 d. to Dec. 28 at $8	480 00	.....	596 72
Richardson, F., Columbus, Ont., purchaser of live stock, Nov. 28, 1918 to Nov. 17, 1920, 57½ d. (broken periods) at $10	575 00	.....	588 83
Roy, Alph., Montreal, poultry promoter, June 7 to Mar. 31 at $1,320 (arrears $90.75, short paid $1)	1,168 75	227 85	1,671 08
Sangster, Wm., Regina, stable boss, 366 d. at $5.25	1,921 50	.....	84 30
Sharman, M., Edmonton, clk. sten., 12 m	960 00	83 25	
Sinclair, J. A., Cannington, Ont., live stock insp., 25 d. to June 30 at $10	250 00	.....	212 25
Slaght, C. E., Waterford, Ont., dairy recorder and tester, Feb. 27 to Mar. 31 at $1,080	99 31	6 62	41 38
Smith, G. E., Regina, live stock insp.	.....	.....	950 88
Smith, M. L., Truro, N.S., jr. clk. sten., 6 m. to Mar. 31 at $900	450 00	47 22	

Salaries Outside of Ottawa — Traitements en dehors d'Ottawa	Salary — Traitements	Bonus — Boni	Expenses — Dépenses
	$ cts.	$ cts.	$ cts.
Live Stock Industry—Con.—*Industrie du bétail*—Suite			
Temporary employees—*Concluded*—Employés temporaires—*Fin*			
Snook, Mary, Truro, N.S., jr. clk. sten., 4 m. to Aug. 31 at $600	200 00		
Snyder, O. A. K., Toronto, live stock grader, 122 d. to July 31 at $4 (arrears $236)	724 00		
Somers, S. B., Sherbrooke, Que., distributor of live stock, 47 d. to Aug. 6 (broken periods) at $1,440	184 52	.....	286 42
Stevenson, R. S., Ancaster, Ont., special purchaser of live stock, 21 d. to April 28 (broken periods) at $6 (arrears $6)	132 00	.....	125 10
Stubbington, John T., Toronto, egg insp., Oct. 9 to Mar. 31 at $1,440	689 03	124 88	303 10
Watkins, Geo. O., Winnipeg, live stock promoter, April 1 to Dec. 19 at $1,560	1,119 68	.....	1,820 11
Webber, C., Montreal, egg insp., July 26 to Sept. 14 at $1,440 (not accounted for $44)	199 23	.....	53 75
Wild, John, Weston, Ont., wool grader, 80 d. to Sept. 15 at $8	640 00	.....	332 56
Wilde, Wm. J., Brantford, Ont., swine grader, 8 d. to Dec. 15 at $6, Feb. 13 to Mar. 31 at $1,920	301 79	.....	306 15
Wilson, Jean, Toronto, clk. sten., 12 m	960 00	83 25	
Wilson, Wm. F., Innisfail, Alta., live stock promoter, Oct. 31 to Mar. 31 at $1,560 (refunded to Cas. Rev. $10.01)	654 19	.....	863 96
Woodward, Robt. H., Dundas, Ont., egg insp., April 1 to June 16 at $1,440	304 00	55 10	19 61
Wright, Palmer H., Chaffey's Locks, Ont., live stock insp., 25 d. to July 16 at $8	200 00	.....	185 40
Yelle, S., Ste. Cecile de Masham, Que., dairy recorder and tester, Aug. 17 to Feb. 29 at $1,080	583 55	38 90	293 75
Young, M. J., Winnipeg, jr. clk. sten., Sept. 18 to Mar. 31 at $600	321 66	30 10	
Seed, Feed and Fertilizer Control—Contrôle des graines, de semence, de la pâture et des engrais			
Permanent officials—Personnel permanent—			
Anderson, A. W., Winnipeg, sr. seed analyst, April 1 to Sept. 19 at $1,620, Sept. 20 to Mar. 31 at $1,740	1,683 33		
Ballantyne, P. M., Calgary, seed analyst, Dec. 20 to Mar. 31 at $960	270 97	88 91	
Black, L. W., Amherst, seed insp., April 1 to June 15 and 4 m. at $1,620, 3 m. to Mar. 31 at $1,740	1,312 50	125 25	1,645 78
Blakeman, J. E., Winnipeg, dist. seed insp., 12 m. (refunded to Cas. Rev., $185.40)	2,640 00	.....	1,800 15
Bourgault, B., Quebec, seed insp., 12 m	1,740 00	150 00	1,729 00
Brett, E. W., Winnipeg, seed insp., July 26 to Aug. 31 at $1,500 (refunded to Cas. Rev., $50)	149 19	.....	442 40
Carter, A. M. W., Winnipeg, sr. clk., 12 m	1,560 00		
Chasse, M., Quebec, clk-sten., Sept. 26 to Mar. 31 at $960	493 33	42 73	
Clarke, J. G., Truro, seed insp., April 1 to noon, June 18, and 7 m. to Mar. 31 at $1,620	1,293 75	.....	1,214 47
Coltart, N. T. H., Winnipeg, seed insp., April 1 to Aug. 23 (less 49 d.) and 4 m. to Mar. 31 at $1,500 (refunded to Cas. Rev. $50)	893 14	.....	819 20
Crispin, A., Winnipeg, clk.-sten., 9 m. at $960, 3 m. at $1,020	975 00	65 76	
Eby, E. V., Toronto, seed analyst, 2 m. to May 31 and 2 m. to Oct. 31 at $1,320	440 00		
Elliott, G. A., Toronto, seed insp., 3 m. at $1,620, 9 m. at $1,740	1,710 00	153 00	1,059 31
Ferland, J. B., Beauce, P.Q., seed insp., 6 m. at $1,620, 6 m. at $1,740	1,680 00	.....	1,842 20
Foulds, F. E., Winnipeg, supervising analyst, 9 m. at $2,760, 3 m. at $2,880	2,790 00	.....	331 83
Guild, L. T., Winnipeg, seed insp., April 3 to June 15 at $1,500 (refunded to Cas. Rev., $150)	304 16	52 92	608 70
Hamilton, T. D. C., Ottawa, asst. to chief seed divn., 12 m.	2,400 00	.....	253 30
Hankinson, L. D., Brantford, seed insp., 12 m	1,740 00	150 00	2,584 78
Hanna, E., Calgary, sr. clk., 12 m	1,320 00		
Heise, A. C., Winnipeg, seed insp., 3 m. at $1,500, 9 m. at $1,620	1,590 00	.....	855 51
Henderson, M. L., Calgary, clk.-sten., 10 m. to Mar. 31 at $960	800 00	69 30	
Hope, A., Calgary, sr. seed analyst, 12 m	1,740 00	150 00	48 25
Horning, H. R., Toronto, seed insp., May 21 to Dec. 31 at $1,500 3 m. at $1,620	1,324 35	.....	2,018 66
Johnson, H. A., Toronto. seed insp., Mar. 19 to May 30 at $1,500	298 39	.....	226 96
Johnson, L., Ottawa. seed insp., 12 m	1,740 00	.....	995 15
Jollymore, I. P., Truro, clk.-sten., 12 m	1,020 00	83 25	
Jones, T. H., Calgary, seed insp., Feb. 16 to Mar. 31 at $1,500	185 34	.....	90 75
Langlois, A. A., Quebec, seed insp., Mar. 5 to June 30 and Aug. 13 to Mar. 31 at $1,500	1,435 48	.....	1,326 35

Salaries Outside of Ottawa — Traitements en dehors d'Ottawa	Salary — Traitements	Bonus — Boni	Expenses — Dépenses
	$ cts.	$ cts.	$ cts.
Seed, Feed and Fertilizer Control—Con.—*Contrôle des graines de semence, de la pâture et des engrais*—Suite			
Permanent officials—*Concluded*—Personnel permanent-*Fin*			
Leblanc, L., Quebec, seed analyst, Sept. 17 to Mar. 31 at $960.	517 33	30 26	
Leggatt, C. W., Calgary, supervising analyst, 9 m. at $2,520, 3 m. at $2,640 (refunded to Cas. Rev., $9.14)	2,550 00	.....	730 44
Lennox, W. J. W., Toronto, dist. seed insp., 12 m	2,880 00	.....	642 72
McBeath, J. C., Calgary, seed insp., April 10 to noon, Sept. 14, and Nov. 13 to Mar. 31 at $1,500	1,218 75	212 05	991 62
McDonald, J. C., Winnipeg, seed analyst, 6 m. at $1,080, 6 m. at $1,200	1,140 00	66 00	
McKay, J. W., Ottawa, seed insp., Oct. 16 to Mar. 31 at $1,500	689 52	.....	409 40
McMeans, A., Vancouver, seed production specialist, 12 m	2,160 00	60 00	1,697 84
MacMillan, G., North River, P.E.I., seed insp., 3 m. (less 11 d.) at $1,620, 9 m. (less 31 d.) at $1,740	1,515 50	135 54	1,124 72
McNeely, E. J., Toronto, seed analyst, April 1 to Mar. 8 at $1,320	1,238 39		
McPherson, A., Winnipeg, seed insp., April 1 to Oct. 3 and Dec. 17 to Mar. 31 at $1,620 (refunded to Cas. Rev., $50)	1,293 38	.....	1,491 52
Matthews, A. E., Calgary, seed insp., Mar. 16 to May 18 at $1,500	262 09	.....	274 75
Melsted, G., Winnipeg, seed analyst, 3 m. at $1,200, 9 m. at $1,320 (less half-pay Sept. 8 to Oct. 7, and full pay Oct. 8-31)	1,150 26	15 00	
Moore, S. J., Truro, dist. seed insp., 12 m	2,880 00	.....	1,468 06
Noble, J. C., Winnipeg, seed insp., 12 m. (refunded to Cas. Rev. $50)	1,500 00	.....	1,505 22
O'Gorman, E. E., Quebec, sr. seed analyst, 3 m. at $1,380, 3 m. to Mar, 31 at $1,500	720 00	.....	16 50
Palmer, C. L., Toronto, seed insp., Feb. 16 to Mar. 31 at $1,500	185 35	32 25	
Patterson, M. N., Calgary, seed analyst, 12 m	1,200 00	60 00	.....
Pearson, H. W., Belleville, seed insp., 12 m	1,740 00	150 00	1,923 53
Poisson, E., St. Pierre les Becquets, P.Q., seed insp., 9 m. at $1,620, 3 m. at $1,740	1,650 00	159 00	1,906 47
Ramage, G., Calgary, seed analyst, 9 m. at $1,200, 3 m. at $1,320	1,230 00	45 00	
Robertson, F. K., Calgary, seed analyst, 5 m. to Mar. 31 at $960	400 00	34 65	
Shore, F. K., Toronto, sr. seed analyst, 12 m	1,500 00		
Sibbitt, R. H., Kingston, seed insp., 12 m. (less 91 d.) at $1,620	1,218 05	.....	1,104 13
Simard, J., Quebec, dist. seed insp., 12 m	2,880 00	.....	2,168 81
Sinclair, H. C., Winnipeg, seed analyst, 3 m. (less ½ d. half-pay) at $1,200, 9 m. (less 1½ d. half-pay) at $1,320	1,286 45	14 95	
Smith, L. A., Calgary, clerk-sten., 3 m. at $960, 9 m. at $1,020.	1,005 00	83 25	
Stewart, G. M., Calgary, dist. seed insp., 9 m. at $2,760, 3 m. at $2,880	2,790 00	.....	2,133 74
Tapp, C. T., Calgary, seed insp., 12 m	1,620 00	162 00	1,087 35
Taylor, T. H., Calgary, seed insp., April 1 to 23, May 16 to 31, Jan. 9 to Mar. 31 at $1,620, arrears $17.14	560 47	.....	179 55
Thomas, R., Montreal, seed insp., 13 m. (less 43 d.) at $1,500.	1,451 61	.....	1,362 98
Timms, J. N., Brantford, seed insp., Mar. 19 to June 13 at $1,500	356 58	.....	515 46
Waddell, M. G., Calgary, seed analyst, 7 m. to Oct. 31 at $1,200	700 00	35 00	
White, A. M., Toronto, seed analyst, 12 m	1,200 00	297 00	
White, S., Toronto, seed insp., 12 m	1,500 00	.....	856 76
Wilson, E. P., Winnipeg, seed analyst, 3 m. at $1,200, 9 m. at $1,320	1,290 00	15 00	
Wilson, S., Truro, seed insp., April 1 to May 11, 6 d. in Nov., 2 m. to Jan. 31 at $1,500	444 35	77 32	446 55
Winthrop, W. J., Toronto, seed analyst, 12 m	1,380 00		
Wright, W. H., Toronto, supervising analyst, 9 m. at $2,760, 3 m. at $2,880	2,790 00	.....	1,389 37
Young, N., Winnipeg, seed insp., April 9 to Sept. 30 at $1,620, Oct. 1 to 17 at $1,740	853 52	84 25	673 80
Temporary employees—Employés temporaires—			
Boivin, M. J., Quebec, seed analyst, Nov. 2 to Mar. 31 at $960	397 33	34 42	
Bouchard, A. M., Quebec, seed analyst, 6 m. to Mar. 31 at $960	480 00	41 58	
Carrier, M. M., Quebec, clerk.-sten., Nov. 8 to Mar. 31 at $960.	381 33	22 30	
Chalmers, B., Winnipeg, jr. clk.-typist, 17 d. to Mar. 31 at $2.	34 00		
Corbin, M., Quebec, clk.-sten., May 16 to June 14 at $960	78 62	6 80	
Emond, L. A., Quebec, mess.-clk., Jan. 18 to Mar. 31 at $600.	122 58	64 35	
Froste, A. B. A., Winnipeg, clk.-sten., 12 m	960 00	315 00	
Graton, A., Ottawa, seed insp., 92 d. to June 30 at $5	460 00	.....	299 69
Harden, M., Calgary, jr. clk-sten., April 1 to June 5 at $600	108 33	10 14	
Higginson, H. M., Quebec, jr. seed analyst, Feb. 18 to Mar. 31 at $780	91 89	11 12	
Hull, J. W., Toronto, jr. seed analyst, 2 m. to Mar. 31 at $900.	150 00		

Salaries Outside of Ottawa — Traitements en dehors d'Ottawa	Salary — Traitements	Bonus — Boni	Expenses — Dépenses
	$ cts.	$ cts.	$ cts.
Seed, Feed and Fertilizer Control—Con.—*Contrôle des graines, de semence, de la pâture et des engrais*—Fin			
Temporary employees—*Concluded*—Employés temporaires—*Fin*			
Humm, M. D., Toronto, jr. clk.-typist, 3 m. to June 30 at $600	150 00	23 61	
Hutton, H. M., Calgary, jr. clk.-sten., Feb. 4 to Mar. 31 at $720	113 79	14 92	
Irwin, G. V., Toronto, jr. clk.-typist, Nov. 19 to Mar. 31 at $720	264 00	34 62	
Kring, M. A., Toronto, jr. clk.-sten., 12 m. (less 7½ d.) at $900.	881 85	92 32	
Lachaine, O., Quebec, sr. seed analyst, Jan. 3 to Mar. 31 at $1,500	366 94		
Lawrence, M. L., Toronto, jr. seed analyst, Jan. 15 to Mar. 31 (less 31 d.) at $900	188 71	20 05	
Lemieux, J. A., Quebec, clk.-sten., 3 m. to June 30 at $960	240 00	20 79	
MacLennan, M., Toronto, clk.-sten., 12 m	960 00	56 25	
Morison, E., Winnipeg, clk.-typist, 12 m	960 00	83 25	
Mulvihill, J. J., Regina, commissioner, April 1 to June 15 at $2,800	583 32	.....	16 25
Palmer, C. L., Toronto, seed insp., Mar. 9 to Feb. 15 (less 62 d.) at $1,500)	1,153 36	181 74	862 76
Pearson, R. M., Toronto, seed analyst, April 1 to May 9 noon, at $960, Nov. 19 to Mar. 31 at $1,200	541 93	30 83	
Reader, D., Calgary, jr. seed analyst, Nov. 14 to Mar. 31 (less 1 d.) at $780	294 59	21 19	
Robertson, F. K., Calgary, seed analyst, 3 m. to June 30 at $900, Oct. 15 to 31 at $960	268 87	27 41	
Shink, T., Toronto, clk.-sten., 17 d. to Mar. 31 at $3	51 00		
Tupper, L. E., Calgary, jr. seed analyst, Jan. 29 to Mar. 31 at $780	136 29	16 24	
Walker, A. M., Calgary, jr. seed analyst, Jan. 23 to Mar. 31 (less 1½ d.) at $780	145 73	18 01	
Watson, E. J., Toronto, jr. seed analyst, Dec. 17 to Mar. 31 at $900	261 29	19 71	
Wilson, A. E., Regina, commissioner, 16 d. in Mar., 1923, at $10	160 00	.....	153 35
Wylie, L. L., Toronto, seed analyst, 2 m. at $960, 6 m. to Mar. 31 at $1,200	760 00	43 86	
Agricultural Produce Marketing Agent—Agent pour le rapport du marché des produits agricoles—			
Wilson, W. A., London, Eng.: Sept. 17 to Mar. 31 at $5,040; living allowance, $600; (refunded to Casual Revenue, $400; not accounted for, $594.68)	3,919 02	.....	994 68
	1,942,177 90	141,160 66	724,401 08

SUMMARY—	
Salaries	$ 1,942,177 90
Bonus	141,160 66
Expenses	724,401 08
	2,807,739 64
Charged as follows:—	
Agricultural Instruction Act, administration	7,785 38
Dairying: General, $82,276.57; Cow Testing, $15,199.38; Markets, $28,009.19; Finch, $2,547.15	128,032 29
Destructive Insect and Pest Act	233,304 05
Experimental Farms: Ottawa, $29,496.62; Agassiz, $14,094.25; Brandon, $15,396.74; Cap Rouge, $16,463.42; Charlottetown, $9,900.74; Fredericton, $13,092.09; Indian Head, $13,232.93; Invermere, $7,937.81; Kapuskasing, $10,633.23; Kentville, $16,074.20; Lacombe, $13,095.37; La Ferme, $8,420.38; Lennoxville, $14,537.31; Lethbridge, $13,401.43; Morden, $10,216.80; Nappan, $12,230.02; Rosthern, $9,705.60; Ste. Anne, $11,373.55; Scott, $10,721.90; Sidney, $8,951.22; Summerland, $11,680.40; Swift Current, $4,937.30; New Farms, $11,826.95; Illustration Stations, $21.688.36; Tobacco Farms, $15,080.34	324,188 96
Fruit	147,447 90
Health of Animals: Contagious Diseases Division, Nova Scotia $9,260.08, New Brunswick $12,409.05, Prince Edward Island $2,138.50, Quebec $91,755.69, Ontario $156,720.03, Manitoba $104,955.38, Saskatchewan $58,914.19, Alberta $100,724.85, British Columbia $51,196.01, Yukon $390, General $3,524.95; Pathological Division, $18,105.42; Meat and Canned Foods Division, $510,975.90	1,121,070 05
Live Stock	552,289 28
Seed, Feed and Fertilizer Control	147,547 37
Agricultural Produce Marketing Agent	4,913 70
Provisional Bonus Allowance	141,160 66
Total	$ 2,807,739 64

	$ cts.
Vote 50: Agricultural Instruction Act—Administration **Crédit 50: Loi de l'enseignement agricole—Administration**	
Salaries and expenses of officials.....(Page A—12)	7,785 38
Periodicals, $52.95; telegrams, $7.10.....	60 05
King's Printer, sundry printing, $16; stationery office, supplies, $29.55.....	45 55
Total.....	7,890 98
Vote 51: Agricultural Instruction, Grants for **Crédit 51: Enseignement agricole, Subventions**	
Alberta, $66,937.64; British Columbia, $61,842.92; Manitoba, $68,665.65; New Brunswick, $50,938.67; Nova Scotia, $61,783.51; Ontario, $254,001.57; Prince Edward Island, $27,068.32; Quebec, $208,339.45; Saskatchewan, $80,422.27; Ontario Veterinary College, $14,523.70; School of Comparative Medicine and Veterinary Science, Montreal, $5,476.30.....	900,000 00
Vote 43: Cold Storage Warehouses—Crédit 43: Entrepôts frigorifiques	
Cape Breton Cold Storage Co., Sydney, N.S., first payment on account of subsidy.....	10,000 00
Grimsby, Ont., Cold Storage.....	30,000 00
Total.....	40,000 00
Vote 42: Dairying—Crédit 42: Industrie laitière	
General—Dépenses en général ($126,722.65)	
Salaries and expenses of officials.....(Page A—12)	82,276 57
Bell Telephone Co. of Canada, Montreal, exchange service, $86.45; l.d. messages, $53; Toronto exchange service, $51.05; l.d. messages, $195.15; Ottawa, l.d. messages, $166.25.....	551 90
Chateau Laurier, banquet to delegates attending dairy conference at Ottawa, 87 dinners, $174; cigars, etc., $22.50.....	196 50
Saskatchewan Dept. of Agriculture, grading butter, 33,727 boxes at 2c.....	674 54
Exhibition and Publicity supplies.....	737 47
Purchases of cheese for B.E. Exhibition: Alexander, Jas., Ltd., Montreal, 6,792 lb. at 24¼c., 5,583 lb. at 21½c.; Co-operative Fédérée de Quebec, Montreal, 3,795 lb. at 23¼c.....	3,729 74
Purchases for demonstration purposes: butter, 402 lb., $136.42; cheese, 2,288 lb., $451.98.....	588 40
Purchases for Dom. Educational Scoring Contests: butter, $240.47; cheese, $894.80.....	1,135 27
Repairing office appliances: Casella, C. F. & Co., Ltd., London, Eng., $118.17; small accounts (3), $14.49.....	132 66
Storage on butter and cheese: Can. Packing Co., Ottawa, $41.69; Harbour Comm. of Montreal, $308.70.....	350 39
Sundry dairy supplies.....	289 47
Sundry laboratory supplies: Lymans Ltd., Montreal, $40.05; McKinley & Northwood, $204.75.....	244 80
Expenditure re Waterville, N.S., pre-cooling plant: W. E. Browne, outlay for labour, $332.40; Waterville & Cambridge Light & Power Co., $393.83.....	726 23
Sundry accounts (24).....	724 83
Office expenses of Civil Government employees: Jos. Burgess, $1,628.50; M. E. Le Blanc, $272.55; small accounts (2), $76.27.....	1,977 32
Travelling expenses of persons specially employed: H. J. Crowe, $221.38; J. H. Scott, $202.25; small accounts (3), $136.10.....	559 73
Travelling expenses of delegates to dairy conference at Ottawa: R. W. Brown, Winnipeg, $149.80; J. A. Caulder, Moose Jaw, $175.70; J. P. Donald, Edmonton, $214.10; L. A. Gibson, Winnipeg, $161.60; F. M. Logan, Regina, $181.55; Alex. McKay, Winnipeg, $148.40; C. P. Marker, Edmonton, $215.05; P. H. Moore, Essondale, B.C., $302.65; P. Pallesen, Calgary, $212; W. J. Park, Vancouver, $326.15; P. E. Reed, Regina, $173.65; H. Rive, Victoria, $284.60; T. H. Rimbal, Miami, Man., $154.20; N. S. Smith, Olds, Alta., $209.15; B. H. Thomson, Boharm, Sask., $174.30; Sundry accounts (43), $1,930.55..	5,013 45

Vote 42: Dairying—Continued—**Crédit 42: Industrie laitière**—Suite	$ cts.
General—Concluded—*Dépenses en général*—Fin	
Analysis of butter samples: Dept. of Health, Ottawa, $970; Vancouver, $25; University of Alberta, Edmonton, $50	1,045 00
Legal services	589 48
Contract advertising: Jas. Fisher Co., Ltd., Toronto	5,000 00
Advertising, $395.88; cartage, $283.25; customs, $16.40; express, $898.95; freight, $92.09; periodicals, $227.33; telegrams, $933.16	2,847 06
King's Printer: sundry printing	11,367 33
Stationery Office: sundry supplies	5,964 51
Cow testing—Expérimentation des vaches laitières ($41,915.14)	
Salaries and expenses of officials.....(Page A—12)	15,199 38
Cowan, John, Chem. Co. Ltd., Montreal, 3,520 lb. milk test acid, $158.40; cases and bottles, $203.84; freight, $90.61; less containers returned, $72.16	380 69
Frosst, Chas. E., & Co., Montreal, 515 tins tablets, special formula at 74c	381 10
Hudon, J. E., Metabetchouan, Que., travelling expenses making milk tests	1,473 00
Nichols Chem. Co. Ltd., Montreal, sulphuric acid	5 05
Sundry payments for testing milk	24,475 92
Creamery bonuses $100 each—Allocation de $100 chacune aux beurreries ($8,100)	
Alberta: Innisfail	100 00
Quebec: Amateur Batiscan, Beauceville (Beauce Co.), Beauceville (Frontenac Co.), Berthierville, Bon Conseil, Cap Sante, Danville, D'Israeli, Duncan, Elgin Road, Fabre, Fugereville, Gentilly, Grondines, Inverness, La Baie (2), Laurierville, Les Chenaux, L'Islet, Lorrainville, Lotbiniere, Lyster Stn., Mailloux, Mandeville, Manseau, Mansonville, Milan, Montcerf, Morin, New Richmond Stn., N. Temiscaming, Notre Dame du Rosaire, Pidgeon, Pont Rouge (2), Port Daniel West, Rawdon, Richardville, St. Apollinaire, St. Arsene, St. Basile, Ste. Croix, Ste. Cyrille de Wendover (2), St. Damase, Ste. Elizabeth, St. Elphege, St. Ephrem, Ste. Felicite, St. Flavien, Ste. Frederic, St. Georges de Windsor, St. Gerard d'Yamaska, St. Gregoire, St. Henri, St. Jean, St. Laurent Isle Orleans, St. Leonard d'Aston, St. Liboire (2), St. Lucien, St. Narcisse, St. Nazaire, Ste. Perpetue, St. Pierre Baptiste, St. Prosper, Ste. Scholastique (2), St. Theodore d'Acton, St. Theophile, St. Zenon (2), St. Zephirin, Tancredia, Thetford Mines, Tring Jct., Trois Pistoles, Woburn	8,000 00
Extension of Markets—Développement des marchés ($28,558.51)	
Salaries and expenses of officials.....(Page A—12)	28,009 19
Bell Telephone Co. of Canada, Montreal, exchange service, 12 m., $74.22; l.d. messages, $208.40	282 62
Scientific apparatus: Esplin, G. & J., Ltd., Montreal, 34 thermograph boxes, $181; small accounts (4), $85.70	266 70
Finch Creamery—Beurrerie de Finch ($15,095.06)	
Salaries and expenses of officials.....(Page A—12)	2,547 15
Bell Telephone Co. of Canada, exchange service, 12 m., $27.12; l.d. messages, $36.90	64 02
Duvall, J. & Son, Newington, Ont., 1,600 cheese boxes at 33c	528 00
Goldie & McCulloch Co Ltd., Galt, Ont.: 1 tubular boiler with fittings, $1,188; 1 boiler feed pump, $120; less freight allowance, $83	1,225 00
Richardson, C. & Co., St. Mary's, Ont., 1,500 yd. cheese bandage, $157.50; 60 gal. rennet extract, $159; sundry supplies, $255.60	572 10
Building materials: Dominion Concrete Co. Ltd., Kemptville, Ont., $398.22; Neate, M. C., Lumber Co., Ottawa, $434; Ottawa Fireproof Supply Co., $217.80; Russell Shale Bricks, Ottawa, $207; Small accounts (9) $447.71	1,704 73
Coal: Can. Import Co., Montreal, 55.15 t., $405.35; Heney, John & Son, Ltd., Ottawa, 48.55 t., $351.99	757 34
Dairy Supplies: Lawrence Dairy Supply Co. Ltd., Ottawa, $211.57; MacDougall, Alex., $140; McQuaig, W., $187	538 57
Hardware: McKinley & Northwood Ltd., Ottawa, $171.87; MacLean, H. K., & Son, $368.09	539 96

Vote 42: Dairying—Concluded—**Crédit 42: Industrie laitière**—Fin	$ cts.
Finch Creamery—Concluded—*Beurrerie de Finch*—Fin	
Machinery supplies and repairs: De Laval Co. Ltd., Peterborough, Ont., $240.69; small accounts (7), $280.49	521 18
Tinsmithing and plumbing: Forsyth, G. A., $336.75; Powers, P. J., Co. Ltd., Ottawa, $70.82	407 57
Sundry accounts (23)	776 70
Wages of labourers: R. M. Baxter, outlay, $1,642.39; W. Forsyth, $638.35; M. Kyer, $63; W. Kyer, $72; H. McMonagle, $157.50; C. McQuaig, $1,335; C. J. Ostler, $1,004.50	4,912 74
Refrigeration on Cars—Réfrigération sur wagons de chemins de fer ($20,239.03)	
Payments of icing charges and difference between earnings and guarantee, season 1923: Canada Gulf & Terminal Ry., $621.64; Canadian National Rys., $24; Canadian Pacific Ry. Co., $9,847.58; Central Vermont Ry. Co., $431.28; Dominion Atlantic Ry. Co., $205.85; Grand Trunk Ry. Co., $8,079.45; Lake Erie & Northern Ry. Co., $298.54; Quebec Central Ry., $109.01; Quebec, Montreal & Southern Ry. Co., $288; Quebec Oriental Ry., $189.68; Temiscouata Ry. Co., $144	20,239 03
	240,630 39
LESS: Manufacturing charges at Finch, $13,308.81; sales, butter and cheese, $1,294.74; wood, $10	14,613 55
Total	226,016 84

Vote 41: Destructive Insect and Pest Act

Crédit 41: Loi concernant la destruction des insectes nuisibles et autres fléaux

Salaries and expenses of officials	(Page A—13)	223,304 05
Harmes, J. F., Treesbank, Man., labour and lumber for laboratory at Treesbank, Man		530 07
Industrial Engineers Reg'd., Rivière-du-Loup, Que., installation of heating system at Ste. Anne de la Pocatière		788 20
Grant to Bureau of Mycology		1,216 67
Groceries supplies for field parties: Armstrong's Departmental Store, Merritt, B.C., $250.70; W. J. Kent & Co., Bathurst, N.B., $312.65; sundry accounts, $595.36		1,158 71
Hardware: R. Chestnut & Sons, Fredericton, $183.95; Spencer & Stout, Agassiz, B.C., $175.85; sundry accounts, $366.80		726 60
Laboratory apparatus: Lymans Ltd., Montreal, $540.23; Ward's Natural Science Establishment, Rochester, N.Y., $285.41; J. P. Friez & Sons, Baltimore, Ind., $234.80; small accounts, $189.56		1,250 00
Photographic work: small accounts		185 80
Purchase, maintenance and repairs of automobiles: Albert Street Garage, Annapolis Royal, 166½ gal. gasoline, $63.07, sundries, $244.13; Goodyear Tire and Rubber Co., fabric casings, $504.80, 51 tubes, $85.67; North Lethbridge Garage, Lethbridge, 1 touring car (less allowance for used car), $486.73; sundries, $289.90; Phillips & Pringle Ltd., Fredericton, 1 car, $564.73, 526 gal. gasoline, $189.59, sundries, $419.57; Wawanesa Garage and Machine Works, Wawanesa, Man., 1 car (less allowance for used car), $361.73, sundries, $65.25; Small accounts, $1,992.76		5,267 93
Rentals: W. T. Bell, Port Stanley, cottage, 2 m., $32; E. R. Buckell, laboratory at Nicola, B.C., 3 m., $30; Canadian National Railways, site for fumigation station, 12 m., $30; Canadian Pacific Railway, site for fumigation station, 12 m., $1; F. W. Crealy, Strathroy, land, 12 m., $10; H. Lanning, Dexter, Ont., land, 12 m., $30; Michigan Central Railroad Co., Detroit, Mich., site for fumigation station, 12 m., $1; St. John, city of, land, 12 m., $50; L. Sample, Hemmingford, Que., land, 12 m., $10		194 00
Spraying mixtures, etc.: Deloro (Ont.) Chemical Co. Ltd., $265.91; Perfect Spray & Dusters, Ltd., Mahone Bay, N.S., $230.40; United Fruit Companies of Nova Scotia, Kentville, $425.65; Small accounts, $238.25		1,160 21

Vote 41: Destructive Insect and Pest Act—Concluded Crédit 41: Loi concernant la destruction des insectes nuisibles et autres fléaux—Fin	$ cts.
Telephone services: Alberta Government Telephones, Lethbridge, exchange service, 12 m., $51.25, installation, $3.50; Bell Telephone Co., Montreal, exchange service, 12 m., $64.08, l.d. messages, $11.40; Strathroy, exchange service, 12 m., $26.35; Vineland, exchange service, 14 m. to Mar. 31, $21.88; Farmers Telephone Co., Hemmingford, Que., exchange service, $20.25, l.d. messages, $5.15, Maritime Telegraph and Telephone Co., Annapolis Royal, exchange service, 12 m. to Feb. 28, $36, l.d. messages, $43.70; New Brunswick Telephone Co., Fredericton, exchange service, 12 m., $50.80, l. d. messages, $31.11	365 47
Medical services	99 00
Extra labour	3,018 02
One half cost of construction of fumigation station at Vancouver, $1,022.06; salaries, $145.16; extras, $202.20	1,369 42
Small accounts (166)	4,228 60
Advertising, $6,955.60; cartage, $457.51; express, $242.96; freight, $32.12; telegrams, $22.20; customs, $3.59; periodicals, $11.74	7,725 72
King's Printer, sundry printing	1,181 33
Total	263,769 80

Vote 40: Entomology—Crédit 40: Service d'entomologie

Canadian Industrial Alcohol Co., Ltd., Montreal, 51.1 gal. methylated spirits.	214 82
Hadwen, Dr. S., preparing bulletin	240 00
Scientific apparatus: Flatters & Garnett, Ltd., Manchester, Eng., $154.91; Topley Co., $504.08; Wards Natural Science Establishment, Rochester, N.Y., $618.43; small accounts (6), $152.40	1,429 82
Office expenses of officials: E. R. Buckell, $343.03; F. C. Craighead, $4.96; H. G. Crawford, $120.12; R. C. Treherne, $1.96	470 07
Grant to Imperial Bureau of Entomology	4,866 66
Small payments (81)	1,877 89
Advertising, $50; cartage, $31.10; customs, $324.37; express, $792.61; freight, $51.59; periodicals, $384.74; telegrams, $494.17	2,128 58
King's Printer, sundry printing, $7,310.42; Stationery Office, supplies, $4,674.87	11,985 29
Total	23,213 13

Vote 39: Experimental Farms—Crédit 39: Fermes expérimentales

Central Farm, Ottawa, and General—Ferme centrale à Ottawa et en général, ($403,706.78)

Salaries and expenses of officials (Page A—17)	29,496 62
Birkett, Thos. & Son Co., Ltd.: 550 lb. blue ribbon twine, $73.57; 11 doz. cook pots, $58.75; sundry hardware, $408.89	541 21
Blackburn, Arthur: 2 horses, $370; 1,461 ft. hardwood, $73.05; stable accommodation, 51 wks. to Mar. 29, $153	596 05
Bryson-Graham, Ltd., sundry dry goods, etc	523 83
Canadian Bag Co., Ltd., Montreal: 18,230 plain bags, $759.54; 315 cotton cylinders, 156"x79", $247.28; 350 yd. cotton, $80.05	1,086 87
Canadian Industrial Alcohol Co., Ltd., Montreal, 43.5 t. distiller's dried grain	1,388 46
Canadian National Exhibition, Toronto: 246 watt lamps, $265.20; painting, 172 h. at $1; sundry electric supplies, paints, etc., $143.20	580 40
Canadian Oil Companies, Toronto: 3,230 gal. gasoline, $904.40; sundries, $79.16.	983 56
Cummings, M. N., Westboro, Ont.: board of men at Connaught Rifle Range, July 3 to Aug. 10, $256; lumber supplies, $1,506.75	1,762 75
Davidson's, James, Sons: 6,175 ft. pine, $469.72; 5 M ft. spruce, $255; 5,008 ft. beaver board, $250.40; sundry lumber, $515.73	1,490 85
Dayton Fruit Free Label Co., Ohio: 41,400 painted garden stakes, $369.42; 62 M painted pot labels, $122.17; sundries, $35.11	526 70
De Laval Co., Ltd., Peterboro, Ont.: 1 pasteurizer, $765; sundries, $89.02	854 02
Edwards, D. Kemp, Ltd.: 9 M ft. spruce, $445.82; 7,794 ft. pine, $595.75; sundries, $302.92	1,344 49
Ferguson Threshing Co., Maxville, Ont.: 1 grain thresher, $480; extra parts, $298.	778 00
Garland, John M. Son & Co., Ltd.: 179 yd. felt, $268.52; 630 yd. green canton flannel, $203.24; sundries, $356.46	828 22

Vote 39: Experimental Farms—Continued **Crédit 39: Fermes expérimentales**—Suite	$ cts.
Central Farm, Ottawa, and General—Continued—*Ferme centrale à Ottawa et en général*—Suite	
Gerard & Stewart: sundry machine parts, $383.87; labour, making repairs, 122 h., $152.50	536 37
Graham Bros., Ltd.: 32 M fruit baskets, $1,500; 32,150 berry boxes, $237; 359 berry crates, $78.95; 4 lawn mowers, $112; 2,718 flower pots, $93.43; 5 M covers, $98; 350 lb. grimm alfalfa, $118.25; sundry seed and garden implements, $636.35	2,873 98
Gray-Harvey, Ltd., sundry hardware supplies and machine parts	601 37
Hartnett Lumber Co.: 9,963 ft. rough lumber, $348.71; sundry lumber, $354.74	703 45
Imperial Laundry Co., laundering coats, etc	636 21
McAuliffe-Davis Lumber Co., Ltd., lumber supplies	1,384 38
McGrath Lumber Co.: 5,510 ft. pine, $452.85; sundry lumber, $170.85	623 70
McKeever, A., painting and lettering: 18 panels, $601; 158 legends, $328.50; 47 signs, $209; 83 gold leaf signs, $169; 221 cards, $102.75; exhibits, $118; 53 models, $66; sundries, $148.50	1,742 75
Molson's Brewery, Ltd., Montreal, 40.32 t. dried brewers' grains	1,152 51
Mulhall Hardware, Ltd.: 28 kegs nails, $140.80; 209 lb. rope, $62.70; 6 cs. dynamite, $85; sundries, $966.22	1,254 72
Ontario Hughes-Owens Co., Ltd.: 1 incubator, $240; 4 palladium gold alloy round bottom dishes, $216.50; thermometer, $121.60; sundries, $533.42	1,111 52
Ottawa Dairy, Ltd., 47,374 qt. buttermilk at 3c	1,421 22
Ottawa Improvement Commission, tarviating roads at C. E. F.: 6,553 gal. tarvia, $1,542.56; 7 t. stone, $23.20; labour and cartage, $431.20	1,996 96
Ottawa Motor Sales: 1 screen side truck, $1,390; automobile parts, $52.95; less automobile in part payment, $200	1,242 95
Ottawa Paint Works, Ltd.: 1,250 lb. white lead, $184.06; 53½ gal. boiled linseed oil, $76.32; 40¾ gal. turpentine, $70.78; sundry paint, $327.67	658 83
Photographic Stores: 1 attractoscope machine, $235; 2 stereopticons, $118.60; 37 coloured transparencies, $137; making 69 sepia enlargements, $155.25; 88 negatives, $115.92; 85 enlargements, $92.15; sundries, $379.23	1,233 15
Pink & Blackburn Co.: 1 seven passenger touring car, $2,200; automobile parts and repairs, $55.84; less car in exchange, $800	1,455 84
Scientific Materials Co., Pittsburgh, Pa.: 2 sterilizers, $251; electric oven, $121.50; sundries, $212.68	585 18
Swift, Canadian Co., Ltd., Toronto: 6 t. meat scraps, $475; 5 t. digester tankage, $185; sundries, $77	737 00
Topley Co.: 1 autoclave, $305; 1 microscope, $201; 1 set weights, $190; 1 furnace incased rheostat, $165; 1 balance, $127.50; sundry supplies, $3,155.99	4,144 49
Trade & Commerce, Dept. of, making negatives, enlargements, transparencies, etc.	850 03
Woods Manufacturing Co., Ltd., Montreal: 14,381 bags, $1,411.83; 2 arctic sleeping robes, $90; sundries, $49.30	1,551 13
Workman, A. & Co., sundry hardware supplies	507 25
Allowances for house rent to Civil Government Officials: H. T. Gussow, 12 m., $360; E. S. Hopkins, 12 m., $360; A. G. Lochhead, 12 m., $360; G. P. McRostie, 12 m., $360; L. H. Newman, 12 m., $360; F. C. Nunnick, 12 m., $360	2,160 00
Outlay by Civil Government Officials: C. E. Allan, 50c.; R. Cunningham, $114.35; G. J. Fixter, $106; W. W. Lee, $6.75; A. W. McCallum, $12.45; G. W. Muir, $3.25; F. C. Nunnick, $117.75, refunded to Cas. Rev., $100; G. B. Rothwell, $12.95	774 00
Outlay for entertainments of delegations, etc., at Ottawa, ($1,043.80)—	
Bryson-Graham, Ltd.: 60 lb. tea, $36.05; 145 lb. sugar, $17.18; sundries, $76.48	129 71
Hyde, H. & Co.: 290¾ lb. cooked ham, $159.90; sundry meat, $90.24	250 14
Rogers, Limited: 502¼ lb. assorted cake, $228.40; 136 gal. ice cream, $170; 38¼ doz. apple pies, $114.75; sundries, $69.45	582 60
Small payments: McIntosh & Watts, $17.90; Shaw Bread Co., Ltd., $63.45	81 35
Expenses of F. J. Alway, St. Paul, delegate to convention of technical agriculturists at Saskatoon, June 20-23, 1923	108 54
Purchase of pedigreed stock—	
Blackburn, Arthcr, 2 horses, $590; Dowler, J. B., Billings' Bridge, Ont., 2 cows, $250; Johnstone, John, Scotland, 1 cow, $438; Mackie, James, Glasgow, 1 heifer, $340.67; Seton, James, Scotland, 1 bull, $1,216.66; Shea, Thos. M., Fergus, Ont., 3 geese, $30; maintenance, feed and veterinary services of stock en route from Great Britain, $1,092.01; detailed in 1922-23, (Page A—35), $3,611.01	7,568 35

Vote 39: Experimental Farms—Continued $ cts.
Crédit 39: Fermes expérimentales—Suite

Central Farm, Ottawa, and General—Concluded—*Ferme centrale à Ottawa et en général*—Fin

Rentals of land and buildings—
Thos. Bayne, 22 ac., $187; E. M. Dennis, 50 ac., $500; Alex. Dynes, 34 ac. $340, building, $75 ..... 1,102 00
Electrical supplies and service: Bayview Electric Co., Toronto, $202.47; Canadian General Electric Co., Ltd., $293.49; Small accounts (7), $187.85 ..... 683 81
Feed and bedding: Arthur Blackburn, $779.98; W. R. Cummings, $1,434.35; W. H. Dwyer, Ltd., $2,235.66; D. Eager & Co., $1,447.37; Grenville Milling Co., Ltd., $2,765; Gunns, Ltd., Toronto, $204.80; Lake of the Woods Milling Co., Ltd., $1,602.20; Maple Leaf Milling Co., Ltd., $6,009.25; Geo. Saunders, $549; Small accounts (26) $2,239.89 ..... 19,267 50
Implement, machine parts and repairs—
Canadian Fairbanks-Morse Co., $168.37; A. T. Ferrell & Co., $319.57; Frost & Wood Co., Ltd., $211.90; Goold, Shapley & Muir Co., Ltd., Brantford, $130.45; International Harvester Co. of America, $403.89; Marshall Sons & Co., Ltd., $176.48; Massey-Harris Co., Ltd., $429.04; Thos. Richards, $110.14; Small accounts (22), $608.96 ..... 2,558 80
Seeds and nursery supplies—
Dupuy & Ferguson, Montreal, $157.93; Walter Easlea & Sons, Essex, Eng., $106.34; Wm. Ewing Co., Ltd., Montreal, $344.39; Kenora Dist. Co-operative Clover Seed Growers' Ass'n., Oxdrift, Ont., $119; A. B. Lyman, Excelsior, Minn., $143.55; Kenneth McDonald & Sons, Ltd., $1,517.64; A. E. McKenzie Co., Ltd., Brandon, $170.99; Wm. Rennie Co., Toronto, $257.20; Segers Bros., Ltd., Lisse, Holland, $205.49; Steele, Briggs Seed Co., Ltd., Toronto, $591.57; Sutton & Sons, Reading, Eng., $624.18; Small accounts (96), $1,896.25 ..... 6,134 53
Sundries: Apiary supplies, $569.14; automobile parts and repairs, $674.41; fertilizers, $315.40; hardware supplies, $1,096.17; photography, $506.28; poultry supplies, $599.06; small accounts (217), $13,794.49 ..... 17,554 95
Soil moisture investigation work ($2,611.17)—
Barnes, S.: office expenses, $264.85; outlay for labour, $639.23; refunded to Cas. Rev., $300 ..... 1,204 08
Cooper, W. W. Co.: 5 rolls poultry wire, $57.50; 33⅓ yd. screen, $43; sundries, $52. ..... 152 50
Daigger, A. & Co., Chicago, Ill.: 1 centrifuge complete, $210; 1 drying oven, $135; sundries, $121.55. ..... 466 55
O'Neil, P. J., Swift Current: 28 galv. cans, $242; sundries, $22.60 ..... 264 60
Pioneer Lumber Co., Ltd., Swift Current, sundry lumber 150 45
Small payments (11) 372 99
Meals furnished to sundry persons: Mrs. J. M. Daly, $5.25; Mrs. J. A. Gray, $30 35 25
Travelling expenses of Central Farm employees: Harold Allen, $34.40; Wm. Argue, $157.65; H. Clemens, $165.50; P. M. Daly, $723.05; J. A. Dawson, $334.20; Denis Deltour, $168.62; Bower Forward, $82.10; J. Hume Grisdale, $593.45; L. B. Heslop, $106.95; Robert Lough, $12.20; J. W. Mackay, $306.20; Geo. McKegg, $238.50; A. McKendrick, $17.75; A. Russell Marston, $729.70; William Mitchell, $7.50; H. R. Murray, $31.55; Jno. Nevins, $12.10; A. E. Posselwhite, $2.45; Fred Read, $66.60; P. O. Ripley, $113.80; John N. Welsh, $13.19; Simon Wilson, $113 ..... 4,030 46
Entertainment of delegates: Chateau Laurier, 153 dinners, $306; Royal Connaught, Hamilton, 72 dinners, service and cigars, $160 ..... 466 00
Advertising, $11,799.10; customs, $1,248.54; express, $7,306.42; freight, $2,485.34; inspection weights and measures, $35; postage, $541; periodicals, $953.48; telegrams, $1,149.60. ..... 25,518 48
King's Printer, sundry printing 63,910 75
Stationery Office, sundry supplies 13,370 45
Wages of employees at Central Experimental Farm, $163,619.28, less paid by Public Works Department, $1,098.36 ..... 162,520 92

Agassiz, B.C., Farm—Ferme expérimentale à Agassiz, C.-B.
($45,039.52)

Salaries and expenses of officials ..... (Page A—17) 14,094 25
Bowser, S. F. Co., Ltd., Toronto, 1 gasoline tank, pump, etc 346 10
Brackman-Ker Milling Co., Ltd.: 14 t. dried beet pulp, $776; 5 t. oilcake-meal, $277; 3 t. cornmeal, $133; 25.05 t. bran, $626.50; sundries, $253.95 .. 2,066 45

Vote 39: Experimental Farms—Continued $ cts.
Crédit 39: Fermes expérimentales—Suite

Agassiz, B.C., Farm—Concluded—*Ferme expérimentale à Agassiz, C.-B.*—Fin

British Columbia Telephone Co.: exchange service, 12 m., $102; l.d. messages, $62.90. ..... 164 90
Fee, H. L., Vancouver, 1 Chevrolet, 5 passenger touring car..... 850 00
Fraser Valley Milk Producers' Ass'n., Vancouver: 15 t. oats, $547.50; 15 t. barley, $461.25; sundries, $13. ..... 1,021 75
Nichol, A. S.: sundry hardware, $476.72; lumber, $145.41..... 622 13
Ogilvie Flour Mills Co., Ltd., Medicine Hat, 25 t. shorts at $28..... 700 00
Spencer & Stout: 5 t. bran, $156.50; 2.35 t. shorts, $76.20; sundries, $314.89.... 547 59
Third & Dundas, Vancouver: horseshoeing, 132 new shoes, $192; resetting 304 shoes, $304; travel, $64.35..... 560 35
Vancouver Milling and Grain Co., Ltd., Mission, B.C.: 400 lb. red clover, $112; 8 t. oilcakemeal, $459; 3 t. barley, $114; sundries, $297.55..... 982 55
Feed and bedding: Coast Grain and Feed Co., Ltd., Vancouver, $262.29; E. C. Eckert, $251.13; H. M. Marshall, $162; W. S. Moore, $281.50; F. G. Trenholme, $346.76; E. J. Webb, $229.77; J. E. Weston, $218.48; F. Whelpton, $152.29; Small accounts (6), $275.83..... 2,180 05
Hardware: Mark Dumont, Vancouver, $103.36; T. J. Trapp & Co., New Westminster, $195.11; Small accounts (6), $91.65..... 390 12
Veterinary services and supplies: Erick Bowman Remedy Co., Victoria, $250.42; Dr. J. G. Jervis, Milner, B.C., $337.50; W. A. Jones, $153.05; Small accounts (2), $35.79. ..... 776 76
Sundry accounts (66)..... 2,952 90
Express, $468.97; freight, $700.03; postage, $104; periodicals, $45.23; telegrams, $39.32. ..... 1,357 55
King's Printer, sundry printing, $170.76; Stationery Office, office supplies, $130.53 301 29
Wages of labourers, 12 m..... 15,124 78

Brandon, Man., Farm—Ferme de Brandon, Man. ($50,381.07)

Salaries and expenses of officials.....(Page A—17) 15,396 74
Brotman, E. A., Winnipeg, rental of 122 ac., 12 m. to April 30, 1924..... 250 00
Burns, Robert, implement repairs and sundry blacksmithing..... 560 30
Campbell, A. L.: 850 rods fencing, $384.35; erecting 640 rods fencing, $115.20; sundries, $178. ..... 677 55
Imperial Oil Ltd.: 2,203.5 gal. royalite, $518.08; 1,542 gal. gasoline, $429.91; 236.5 gal. polarine, $173.19; sundries, $109.48; less credits, $48.20..... 1,182 46
International Harvester Co.: 1 gas tractor, $1,445; sundry machine parts and repairs, $320.08; less used tractor in exchange, $645..... 1,120 08
Johnson Hardware Co., sundry hardware supplies..... 555 90
Manitoba Government Telephone System: exchange service, 12 m. to May 31, 1924, 2 phones, $96; l.d. messages, etc., $26..... 122 00
Maple Leaf Milling Co., Ltd., stock feed, 30 t. at $21, 20 t. at $23, 10 t. at $30. 1,390 00
Ruggles Motor Truck Co., London, Ont.: 1 truck body, $1,655; freight, $152.25.. 1,807 25
Steele Briggs Seed Co., Winnipeg: 850 lb. alfalfa, $233.75; sundry seeds, $276.10. 509 85
Unicume, Chas. S.: 33.75 t. hay, $438.75; 78 gal. molasses, $51.30; sundries, $2. 492 05
United Grain Growers, Ltd., St. Boniface, Man.: 28 steers, $929.02; feed, shipping, etc., $28.70; less 2 steers resold, $52.87..... 904 85
Western Canada Flour Mills Co., Ltd.: 24.25 t. shorts, $610.25; 1,432 bush. oats, $684.90; 4 t. rolled oat chops, $127.25; 96 sk. flour, $179.50; sundries, $53.40. 1,655 30
White, W., 1,691 bush. oats at 35c..... 591 85
Veterinary services and repairs..... 446 97
Repairs to automobiles and implements: Dunlop Tire & Rubber Goods Co. Ltd., $122.05; A. E. Hardaker, $110.80; Massey-Harris Co., $178.35; Reliance Machine & Motor Co., $418.39; Small accounts (12), $324.79..... 1,154 38
Sundry accounts (69)..... 3,665 87
Customs, $105.69; express, $182.84; freight, $177.89; postage, $211.45; periodicals, $22.01; telegrams, $25.53..... 725 41
King's Printer, sundry printing, $78.43; Stationery Office, office supplies, $139.23. 217 66
Wages of labourers, 12 m..... 16,954 60

Cap Rouge, Que., including Horse Farm—Ferme du Cap-Rouge, Qué., y compris le haras pour l'élevage du cheval ($75,317.60)

Salaries and expenses of officials.....(Page A—17) 16,463 42
Bell Telephone Co. of Canada, Quebec: exchange service, 4 phones, Feb. 20, 1923, to Mar. 31, 1924, $458.68; l. d. messages, $171; repairs to line, $64.07.. 693 75

Vote 39: Experimental Farms—Continued $ cts.
Crédit 39: Fermes expérimentales—Suite

Cap Rouge, Que., including Horse Farm—Concluded—*Ferme du Cap-Rouge, y compris le haras pour l'élevage du cheval*—Fin.

Bolduc, J. C., telephone services rendered, 12 m. to Feb. 28 ..... 60 00
British American Oil Co., Ltd., Montreal: 2,710 gal. gasoline, $834.44; 644 gal. lampolene, $142.60; sundries, $33 ..... 1,010 04
Buchanan, R. H. & Co., Montreal, installation of well pump 222 66
Bussiéres, Samuel, Quebec: 1 t. wheat, $60; 4 t. bran, $124; 3.2 t. ground and cracked corn, $126.50; 2.3 t. linseed meal, $139; sundry feed, $254.90 ..... 704 40
Chalifour, O., Quebec: 7,941 ft. spruce, $390.60; sundry lumber, $201.12 ..... 591 72
Co-Operative Fédérée de Quebec, St. Rosalie Jct.: 11 t. superphosphate, $275; 1.5 t. nitrate of soda, $105; 1,510 lb. clover seed, $369.46; 1,330 lb. millet, $212.80; sundry seed and fertilizers, $135.60 ..... 1,097 86
Dery, Hector L., Montreal: 845 lb. clover seed, $218.90; sundry seed, $244.85 ... 463 75
Dubé, Saluste, Levis: deepening well, 322 ft. at $5, 200 ft. at $3; sundries, $22.25 2,232 25
Dwyer, W. H., Ltd., Montreal, 55.4 t. hay 597 25
Gunns Ltd., Toronto: 10 t. acid phosphate, $270; sundries, $82.50 ..... 352 50
Lavoie, Louis, Quebec: repairs, truck, $279.90, tractor, $139.30; gasoline engine, $79; Delco light plant, $250.42; sundries, $3 ..... 751 62
Martineau, L. T., Bergerville, Que.: installing electric fixtures, $353.39; plumbing, $150.14; sundries, $86.84 ..... 590 37
Martineau Co., Quebec, sundry hardware supplies 811 07
St. Lawrence Flour Mills Co., Ltd., Montreal, bran, 27.5 t. at $22, 25 t. at $28.25 ..... 1,311 25
Valoir, A. J., St. Barthélme: 41.988 t. hay, $629.80; 71.983 t. straw, $689.23; less freight, $129.49 ..... 1,189 54
Western Canada Flour Mills Co., Ltd., Goderich, Ont.: 400 bush oats at 73c.; 200 bush. wheat at $1.28; 200 bush. cracked corn at $1.20; sundry feed, $211.40; less freight allowance, $151.34 ..... 848 06
Meals supplied: Mrs. G. Bedard, $30; G. Langelier, $505.50 ..... 535 50
Travelling expenses of employees: A. W. Munse, $48.95; O. Trudel, $14.05 .... 63 00
Sundry accounts (123) 6,079 52
Advertising, $37.31; customs, $113.35; express, $323.91; freight, $983.03; postage, $250.49; periodicals, $73.42; telegrams, $31.71 ..... 1,813 22
King's Printer, sundry printing, $291.27; Stationery Office, supplies, $314.37 .... 605 64
Wages of labourers, 12 m. 18,693 06
Outlay at St. Joachim Horse Farm ($17,536.15)—
Chalifour, O., Inc., Quebec. 7,784 ft. spruce, $330.85; 17½ M shingles, $87.50 418 35
Duclos, T., St. Tite des Caps, 8,543 ft. lumber, $263.05; 250 cedar posts, $145 408 05
Lake of the Woods Milling Co., Ltd., Montreal, 25 t. bran 746 25
Renaud, J. B. & Co., Inc., Quebec: 25 t. bran at $28; 1,460 lb. rock salt, $31.50 ..... 731 50
Ste. Catherine & St. Joachim Telephone System, exchange service, 21 m. to July 31, 1924 ..... 76 45
Scott, Jos. & Co., Ltd., Montreal, 52.725 t. hay at $17.25; less freight allowance, $75.11 ..... 834 39
Simard, J. A.: 13 t. bran, $414; 10 bags oatmeal, $35; sundries, $259.20 ..... 708 20
Tanguay, Geo., Ltd., Quebec, 2,353 minots oats at 58½c 1,376 47
Tile Drain Co., Ltd., Quebec, 21,000 ft. drain tiles 827 50
Sundry accounts (35), $1,973.59; freight, $520.82 ..... 2,494 41
Wages of labourers 8,914 58

Charlottetown, P.E.I., Farm—Ferme de Charlottetown, I.-P.-E. ($43,790)

Salaries and expenses of officials ..... (Page A—17) 9,900 74
Agriculture, Dept. of, draining 947 rods, $490.55; less credit, $49.95 ..... 440 60
Carter & Co.: 35 bags beef scraps, $212; 30 bags cracked corn, $139; 3.72 t. feed wheat, $186; 1¼ t. seed meal, $83.75; sundries, $376.42 ..... 997 17
Carvell Bros.: 100 bags cracked corn, $231; 42 bags oilcake, $120; 3 t. bran, $99; sundries, $108.79 ..... 558 79
Commissioners of Sewers and Water Supply, water service, Dec. 5, 1922, to Nov. 24, 1923 ..... 126 43
Connolly, Mrs. Henrietta, purchase price of 3¼ ac. of land 600 00
De Blois Bros., Ltd.: 1,547 bush. oats, $754.18; 100 bags feed wheat, $198; 30 bags oatmeal, $109.50; sundries, $147 ..... 1,208 68

Vote 39: Experimental Farms—Continued **Crédit 39: Fermes expérimentales**—Suite	$ cts.
Charlottetown, P.E.I., Farm—Concluded—*Ferme de Charlottetown, I.P.-E.*—Fin	
Horne, A. & Co.: 50 bags cornmeal, $112.75; 80 bags oilcake, $200; 150 bags bran, $236; 500 lb. red clover, $131; 65 bags cracked corn, $159.25; 60 bags shorts, $102.50; sundries, $274.65	1,216 15
Imperial Oil Ltd.: 1,466 gal. gasoline, $392.10; 259 gal. royalite, $57.50; sundries, $61.40	511 00
P.E.I. Telephone Co.: exchange service, 12 m., $75; sundries, $14.30	89 30
Rogers Hardware Co., Ltd.: 46 gal. paint, $101.10; 150 rod fencing, $84.75; sundries, $418.17	604 02
White, R. E.: 1 McLaughlin touring car (less old car in exchange), $1,000; machine parts, $6.15	1,006 15
Travel of employees: F. J. Gregory, $24.10; F. H. Roper, $51.20	75 30
Rental of land: Connolly Estate, 29¾ ac., 12 m., $446.25; Millar Matheson, 6.5 ac., 12 m., $80; G. Albert Mutch, 5.1 ac., 12 m., $91.80	618 05
Sundry accounts (86)	4,222 85
Advertising, $178.85; customs, $6.66; express, $169.28; freight, $96.37; periodicals, $43.95; postage, $116.47; telegrams, $22.52	634 10
King's Printer, sundry printing, $62.22; Stationery Office, office supplies, $198.27.	260 49
Legal expenses and taxed costs	270 98
Purchase of stock for experimental feeding: steers, 22,800 lb	1,206 00
Wages of labourers, 12 m.	19,243 20
Fredericton, N.B. Farm—Ferme de Fredericton, N.-B. ($57,303.64)	
Salaries and expenses of officials.....(Page A—17)	13,092 09
Anglo-Canadian Chemical Co., St. John: 4.8 t. nitrate, $280.80; 1.9 t. sulphate, $129.20; 10.18 t. acid, $191.02; 9 t. slag, $189; 2.8 t. potash, $103.60	893 62
Boyce, W. W.: 4 t. cracked corn, $188; 306 bush. oats, $220.32; sundry feed, $161.77	570 09
Canadian Farm Products, Ltd., Charlottetown, 1 No. 6 incubator	300 00
Canadian General Electric Co., Ltd., St. John, electrical supplies	814 49
Canadian Potato Machinery Co., Ltd., Galt, Ont.: 1 sprayer, complete, $390; sundries, $4.70	394 70
Chestnut, R. & Sons, Ltd., sundry hardware supplies	650 08
Cummings, W. R., Feed Mills, Ottawa, 30 t. oil meal at $46	1,380 00
Dwyer, W. H., Ltd., Montreal, 1,500 bush. oats at 67¾c.	1,016 25
Fraser Companies Ltd.: 22,188 ft. spruce, $793.40; sundry lumber, $123.58	916 98
Grenville Milling Co., Ltd., Ottawa: 2,000 bush. oats, $1,180; less freight, etc., $381.40	798 60
Hewson, Albert, Malton, Ont., 1 Clydesdale mare	385 00
Imperial Oil, Limited, St. John: 1,789 gal. gasoline, $515.97; 282 gal. royalite, $68.62; 25 lb. axle grease, $2.56	587 15
Maple Leaf Milling Co., Toronto: 9 t. shorts, $304.65; 9 t. middlings, $358.65; 7 t. bran, $215.95; less freight, $213.56	665 69
Maritime Electric Co.: electric wiring material, $213.10, labour, $369.02; light and power, $123.17	705 29
Molson's Brewery Ltd., Montreal, 20.4 t. dried brewers' grains at $31	632 40
New Brunswick Telephone Co., Ltd.: exchange service, 13 m. to Feb. 1924, 2 phones, $115.45; l. d. messages, $61.85	177 30
Phillips & Pringle, Ltd.: 1 Ford truck, $463.50; sundries, $111.61; less used car in exchange, $48.50	526 61
Risteen, J. C.: 5,500 ft. sheathing, $440; sundry lumber, $407.70	847 70
Van Wart, A. H. & Son: 9.2 t. cornmeal, $438.15; 4.25 t. shorts, $149; 2 t. wheat, $116.50; 2.55 t. cracked corn, $119.85; sundries $69.87	893 37
Williams & Wilson, Ltd., Montreal, 1 No. 54 deep well pump head	489 65
Meals furnished to sundry persons: C. M. Bailey, $20.25; Mrs. John Bennett, $53.25; E. M. Taylor, $2.25	75 75
Expenses *re* injury to Donald Ferguson: hospital charges, $69; Dr. Van Wart, $130	199 00
Feed and bedding: Geo. Adams, Lincoln, N.B., $261.96; Clements & Peabody, $313.31; Fred B. Edgecombe Co., Ltd., $113.80; Gunns Ltd., $247.45; Wm. J. Guthrie, $175.26; Small accounts (16) $501.48	1,613 26

	$ cts.
Vote 39: Experimental Farms—Continued **Crédit 39: Fermes expérimentales**—Suite	
Fredericton, N.B., Farm—Concluded—*Ferme de Fredericton, N.-B.*—Fin	
Travelling expenses of employees: R. H. McDonald, $4.50; T. W. Magson, $9.95; Robt. C. Parent, $28.37; Kenneth Quarterman, $70; Allan Russell, $23.90	136 72
Sundry accounts (132)	6,510 39
Customs, $12.84; express, $317.96; freight, $1,308.55; postage, $361.13; periodicals, $54; telegrams, $64.73	2,119 21
King's Printer, sundry printing, $168.62; Stationery Office, supplies, $359.58	528 20
Wages of labourers, 12 m.	19,356 67
Detailed 1922-23 (Page A—45)	27 38
Indian Head, Sask., Farm—Ferme d'Indian Head, Sask ($56,184.17)	
Salaries and expenses of officials (Page A—17)	13,232 93
British American Oil Co., Ltd.: 2,142½ gal. gasoline, $652.49; sundries, $120.55	773 04
Ferguson Thresher Co., Maxville, Ont.: grain thresher, $490; truck wagon, $64.50	554 50
Hunt, J. F., sundry hardware and implement supplies	640 55
Imperial Oil Ltd.: 864¼ gal. gasoline, $282.16; 807 gal. royalite, $207.23; sundries, $9.39	498 78
McKenzie Thresher Co., Ltd.: pulling stumps, 26.99 ac. at $25; sundries, $377.73	1,052 48
McLaughlin Motor Car Co., Ltd., Regina, 1 touring car	1,481 58
Ogilvie Flour Mills Co., Ltd.: 16.9 t. shorts, $446; 9 t. bran, $222; sundries, $162.90	830 90
Saskatchewan Dept. of Telephones: exchange service, 2 phones, 12 m., $84.75; l.d. messages, $16.10	100 85
Shelford & Fleming, sundry blacksmithing	522 78
Steele Briggs Seed Co., Regina: 400 lb. alfalfa, $214; sundries, $282.63	496 63
Thompson, R. A.: 720 bush. oats at 40c.; 589 bush. barley at 40c	523 60
Western Canada Flour Mills Co.: 15 t. shorts, $402; 11½ t. bran, $291	693 00
Williamson, Jas.: 331.16 bush. wheat, $198.70; 846.47 bush. oats, $287.80	486 50
Expenses *re* injury to Rueben Thompson, hospital charges	150 00
Travelling expenses of employees: Robt. Craig, $206.59; John Stroyan, $46.75	253 34
Sundry accounts (60)	5,032 17
Customs, $7.70; express, $265.74; freight, $429.92; postage, $238.68; periodicals, $34.18; telegrams, $19.76	995 98
King's Printer, sundry printing, $131.40; Stationery Office, supplies, $158.31	289 71
Purchase of stock for experimental feeding: 61 steers, 46,870 lb., $1,741.64; hay, etc., $29.80; less insurance, $8.69	1,762 75
Wages of labourers, 12 m	25,812 10
Invermere, B.C., Farm—Ferme d'Invermere, C.-B. ($30,579.08)	
Salaries and expenses of officials (Page A—17)	7,937 81
Alberta Pacific Grain Co., Ltd., Calgary: 9 t. oats, $347.50; 4 t. wheat, $158; 4 t. shorts, $116; sundries, $224	845 50
Atkinson, Wm., Chilliwack, B.C.: 3 cows, $520, less 1 bull, $150, and 2 cows, $115 in exchange	255 00
Invermere Contracting Co., Ltd.: 3,633 ft. lumber at $35 M; sundries, $87.39	214 49
Invermere Hardware, B.C., sundry hardware	617 99
Invermere Waterworks, B.C., water service, 12 m	207 00
Lake Windermere Creamery Ltd., B.C.: 10.55 t. oats, $305.74; 5 t. middlings, $158; 4 t. wheat, $123.20; 2 t. oilcake meal, $120; 4½ t. bran, $111; sundries, $282.25	1,100 19
Lake Windermere Lumber Yard, B.C., lumber supplies	268 33
Pitts, J. C., sundry hardware supplies, etc	298 73
Richardson, F., Athalmer, B.C.: 1 grain grinder with bagger, $120.50; 1 gasoline engine, $92; 2,679 ft. lumber, $114.73; sundry machinery, etc., $453.07	780 30
Soldiers' Settlement Board, Ottawa, purchase price of 240 ac. of land	7,250 00
Travelling expenses of employees: Brett Grainger, $63; J. Low, $36.70	99 70
Sundry accounts (46)	2,799 10
Customs, $14.25; express, $302.60; freight, $417.93; postage, $199.96; periodicals, $38.84; telegrams, $25.98	999 56
King's Printer, sundry printing, $7.25; Stationery Office, supplies, $113.85	121 10
Legal expenses and taxed costs	45 00
Wages of labourers, 12 m	6,739 28

Vote 39: Experimental Farms—Continued **Crédit 39: Fermes expérimentales**—Suite	$ cts.
Kapuskasing, Ont., Farm—Ferme de Kaspuskasing, Ont. ($52,783.73)	
Salaries and expenses of officials.....(Page A—17)	10,633 23
Alberta Pacific Grain Co., Ltd., Winnipeg, 1,800 bush. oats.....	1,044 00
Ballantyne, Thos., Secord, Ont., sawing, 93,574 ft. lumber at $8 M.....	748 57
De Laval Co., Ltd., Peterborough: 1 rebuilt motor for tractor, $375; sundry supplies, $6.24.....	381 24
Frost Steel and Wire Co., Ltd., Hamilton: 315 rods woven fencing, $195.90; 15 gates, $109.35; sundries, $10.84.....	316 09
Husband, Andrew: 117 bags oats, $235.30; 1 oil stove, $40; sundry lumber, etc., $72.59.....	347 89
Imperial Oil Ltd., Toronto: 2,772 gal. gasoline, $807.18; 572 gal. royalite, $129.36; sundries, $92.61.....	1,029 15
International Harvester Co. of Canada, Ltd., Hamilton: 1 corn binder, $224.50; 500 lb. twine, $60.63; sundries, $77.....	362 13
Kapuskasing Supply Co., Ltd.: 100 bags middlings, $189.75; 84 bags shorts, $131.05; 55 bags corn, $122.25; 60 bags wheat, $150; sundries, $269.81.....	862 86
Kettyle, R. E., Lachute, Que., 2 Ayrshire cows.....	420 00
Lake of the Woods Milling Co., Ltd., Montreal, Que., 25 t. bran.....	568 75
Premier Grain Elevator Milling Co., Winnipeg, 2,071.47 bush. oats.....	1,077 15
Rodger, W. J., Lachute, Que., 2 Ayrshire cows.....	337 50
Spruce Falls Co., Ltd., sundry lumber, repairs, etc.....	407 54
Taylor, Geo., Hardware, Ltd., Cochrane: 70 bags cement, $84; sundries, $282.71	366 71
Sundry accounts (89).....	4,618 16
Advertising, $24.98; customs, $1.54; express, $506.37; freight, $864.81; postage, $62.33; periodicals, $6.50; telegrams, $120.34.....	1,586 87
King's Printer, sundry printing, $113.38; Stationery Office, supplies, $127.90....	241 28
Wages of labourers, 12 m.....	27,434 61
Kentville, N.S., Farm—Ferme de Kentville, N.-E. ($54,305.92)	
Salaries and expenses of officials.....(Page A—17)	16,074 20
Calkin, T. P.: 2 Ideal furnaces, $335; sundries, $563.30.....	898 30
Canada Linseed Oil Mills, Ltd., Montreal: 25 t. oilcake meal at $46.65; less freight, $162.50.....	1,003 75
Chase, Geo. A., Port Williams, N.S.: 1 set steel treads for tractor, $144; 30 bags linseed meal, $103.50; 30 bags oilcake, $103.50; sundries, $136.43.....	487 43
Doyle, C. O., Truro, N.S.: 100 bags whole corn, $239; 118.4 bags wheat, $304.65; sundries, $114.....	657 65
Helps, F. D., Ottawa: 1,941.06 bush. oats at 77¾c.; less freight, $478.50.....	1,030 75
Imperial Oil Ltd.: 1,915 gal. gasoline, $549; 413 gal. royalite, $95.84.....	644 84
Kentville Fruit Co., Ltd.: 60 bags middlings, $143; 32 bags cornmeal, $83.50; sundries, $96.45.....	322 95
Maritime Telegraph & Telephone Co., Ltd.: exchange service, 12 m., $43.20; l.d. messages, $60.50.....	103 70
Massey Harris Co., Ltd., Moncton, N.B.: 1 fertilizer drill, $155; 1 sprayer, $366; sundries, $64.93.....	585 93
Melanson, N.S. Mfg. Co., Ltd., 1,500 barrels at 45c.....	675 00
Reagh, G. N. & Sons, Middleton, N.S.: 21.65 t. hay, $337.09; 64.01 t. straw, $576.12.....	913 21
Redden, Geo. W.: 180 shoes, $112 50; sundry blacksmithing, $206.88.....	319 38
Rockwell, Ltd.: 200 cedar posts, $90; sundries, $359.15.....	449 15
St. Lawrence Flour Mills Co., Ltd., Montreal, 27½ t. bran at $35.....	962 50
United Fruit Companies of Nova Scotia: 13½ t. nitrate of soda, $804.80; 13½ t. acid phosphate, $254.25; 3.75 t. muriate of potash, $144.75; 1,800 lb. sulphur dust, $103; 553 bush. oats, $387.10; 460 lb. red clover, $114.34; sundries, $618.80.....	2,427 04
Sundry accounts (97).....	5,688 65
Customs, $40.60; express, $208.22; freight, $1,127.85; postage, $186.17; periodicals, $57.24; telegrams, $26.18.....	1,646 26
King's Printer, sundry printing, $102.56; Stationery Office, supplies, $172.54.....	275 10
Legal expenses and taxed costs.....	35 50
Purchase of stock for experimental feeding: 28 steers, 25,617¼ lb.....	1,343 00
Wages of labourers, 12 m.....	17,761 63

Vote 39: Experimental Farms—Continued Crédit 39: Fermes expérimentales—Suite	$ cts.
Lacombe, Alta., Farm—Ferme de Lacombe, Alta. ($58,077.71)	
Salaries and expenses of officials.....(Page A—17)	13,095 37
Alberta Government Telephones: exchange service, 12 m., 2 phones, $114; l.d. messages, $49.55	163 55
Atlas Lumber Co.: 2.9 t. coal, $47.85; sundry lumber, etc., $298.03	345 88
Ball, Chas., Blackfalds, Alta., 2,207 bush. oats at 48c	1,059 36
British American Oil Co., Calgary: 303 gal. motor gasoline, $111.29; 988.5 gal. coal oil, $278.54; sundries, $114.22	504 05
Burns, P. & Co., Ldt., Calgary, 10 t. digester tankage at $52	520 00
Campbell, A. M.: 500 lb. binder twine, $67.50; salt, $115.05; sundries, $493.81	676 36
Dominion Linseed Oil Co., Ltd., St. Boniface, 15 t. oil cake at $46	690 00
Gilmour, A., 35.44 t. hay at $18; Hume, A.: 8½ t. hay, $153, 503 bush. oats at 48c.	1,032 36
Imperial Oil Ltd., Edmonton: 1,569 gal. royalite, $437.52; 305 gal. gasoline, $103.60	541 12
McNab, John, blacksmithing	564 80
Morrison & Johnston, Ltd.: 150 rods hog fence, $86.50; sundries, $377.37	463 87
National Elevator Co., Ltd., Winnipeg, 2,077 bush. oats at 45c	934 65
Northern Seed Co., Ltd., Edmonton: 128.41 t. baled hay, $2,504.15; 200 lb. alfalfa, $120; sundries, $58.50	2,682 65
Northwest Mill & Feed Co., Ltd., Edmonton: 15 t. bran, $292.50; 10 t. shorts, $225	517 50
Randall, Gee & Mitchell, Calgary, 1,204.79 bush. barley at 58c	698 78
Saunders Hay & Grain Co., Ltd., Lethbridge, 23.83 t. alfalfa	405 20
Rentals—Lacombe Agricultural Society, grounds and buildings, 6 m., $150; A. W. Sharp, pasture, 480 ac., 12 m., $1,600	1,750 00
Feed and bedding: Alberta Pacific Grain Co., Ltd., $163; L. L. Brown, $134.20; Lacombe Milling Co., $238.42; Jos. Long, $235.77; P. G. Morrison, $134.12; Mrs. Anna Rathje, $226; E. A. Rathje, $187.50; John Rathje, $263.50; Small accounts (15), $682.65	3,587 47
Sundry accounts (82)	3,587 47
Express, $503.09; freight, $925.34; postage, $150; periodicals, $50.92; telegrams, $14.05	1,643 40
King's Printer, sundry printing, $181.79; Stationery Office, supplies, $320.40	502 19
Wages of labourers, 12 m	23,433 99
La Ferme, Que., Farm—Ferme de La Ferme, Qué. ($38,869.44)	
Salaries and expenses of officials.....(Page A—17)	8,420 38
Dupuy & Ferguson, Montreal: 790 lb. clover seed, $264.70; 241 minots banner oats, $373.55; sundry seeds, $390.30; poultry supplies, $28.45	1,057 00
Dwyer, W. H., Ltd., Ottawa, 2,058.28 bush. oats at 56¼c	1,158 06
Frigon, I., Amos, Que.: 10.13 t. hay, $194.39; sundry feeds, $204.15; hardware and supplies, $126.95	525 49
Fugére, R., Amos, Que.: 17.91 t. hay, $394.09; 4.8 t. straw, $41.34	435 43
Imperial Oil, Ltd., Toronto: 484 gal. gasoline, $138.60; 748 gal. royalite, $170.72; 28 steel barrels, $224; sundries, $69.24; less 92 barrels returned, $232	370 56
Lake of the Woods Milling Co., Ltd., Montreal: 4.75 t. bran, $135.25; 3.5 t. barley meal, $135.50; 2.75 Keeberta feed, $97.50; 2.75 t. feed wheat, $121.50; 294 bush. oats, $191.10; sundry feeds, $34.50	715 35
Lalonde, T. A., Amos, Que., sundry hardware	336 34
Lamontagne, Ltd., Montreal, sundry harness supplies	499 70
Lewis Bros., Ltd., Montreal: implements and tools, $132.42; hardware and supplies, $227.57	359 99
McDonald, K. & Sons, Ltd., Ottawa: 231 bush. Banner oats, $311.85; 45 bush. peas, $146.25; 675 lb. timothy seed, $94.50; 470 lb. red clover, $115.15; sundry seeds, $146.73	814 48
Noland, Howard, Jacksonboro, Ont., 4 horses	750 00
Ogilvie Flour Mills Co., Ltd., Montreal: 1.8 t. cracked corn, $94.95; 3 t. corn-meal, $158.25; 4 t. feed wheat, $152; 8.25 t. barley meal, $280.50; 4 t. shorts, $120; 4 t. middlings, $144	949 70
Western Canada Flour Mills Co., Ltd., Ottawa, 25 t. bran at $27	675 00
Expenses of persons specially employed: Thos. Mullins, Woodslee, Ont., $123.97; Howard Noland, Jacksonboro, Ont., $12.80	136 77
Sundry accounts (64)	2,361 38
Express, $465; freight, $717.51; postage, $46; periodicals, $9; telegrams, $13.16	1,250 67
King's Printer, sundry printing, $27.65; Stationery Office, office supplies, $114.26.	141 91
Wages of labourers, 12 m	17,911 23

Vote 39: Experimental Farms—Continued **Crédit 39: Fermes expérimentales**—Suite	$ cts.
Lennoxville, Que., Farm—Ferme de Lennoxville, Qué. ($54,572.31)	
Salaries and expenses of officials.....(Page A—17)	14,537 31
Barton, H., Macdonald College, Que., 1 Jersey bull.....	500 00
Bell Telephone Co., Sherbrooke: exchange service, 5 phones, 12 m., $165.48; l.d. messages, $92.20	257 68
Bown, W. A.: sundry lumber, etc., $290.88; 109 loads sawdust, $125.55.....	416 43
Clarke & Stewart: 25 t. screenings, $662.50; 16.25 t. gr. oats, $611; 21.3 t. bran, $614.25; 15.4 t. corn, $610.70; 10 t. oil cake, $446; 11.4 t. t.c. meal, $453.75; 198 bags barley meal, $327.40; 130 bags wheat, $292; 4.5 t. middlings, $159.75; 80 bags B. sprouts, $112; sundries, $502.16.....	4,791 51
Codere & Fils, Ltd., Sherbrooke, sundry hardware.....	500 03
Ferguson Thresher Co., Maxville, Ont., 1 grain thresher.....	450 00
Fish, A. E. & Sons, Ayer's Cliff, Que.: 700 lb. red clover, $166.25; 5 t. barley meal, $159.50; 10 t. bran, $289; 5 t. screenings, $140.80; 40 sks. cotton seed meal, $108; 800 lb. timothy, $102; sundries, $495.08.....	1,460 63
Lennoxville Farmers' Club: 16 t. acid phosphate, $320; 6 t. muriate of potash, $261; 3½ t. nitrate of soda, $220.50; 1 t. basic slag, $23.....	824 50
Sherbrooke Motor Mart, Que.: 1 Fordson tractor with pulley, $485; sundries, $23.40	508 40
Outlay for Farmers' Picnic, Aug., 1923: Henry Grant, 850 loaves bread, $85; 350 doz. buns, $70; ice cream, $13; serving lunch, $47.....	215 00
Johnville Creamery, Que., 50 lb. butter at 33c.....	16 50
Lennoxville Band, Que., services of band, Aug. 15, 1923.....	30 00
Rental of land—University of Bishop's College, year ending June 30, 1923.....	100 00
Sundry accounts (67).....	4,757 27
Meals furnished to sundry persons and at short courses: Ascot Women's Institute, $34.80; Mrs. R. Dunn, $26.50.....	61 30
Customs, $51.39; express, $94.53; freight, $377.71; postage, $165.44; periodicals, $43.34	732 41
King's Printer, sundry printing, $110.94; Stationery Office, supplies, $253.87.....	364 81
Purchase of stock for experimental feeding: 92 steers, 89,930 lb.....	4,946 15
Wages of labourers, 12 m.....	19,102 38
Lethbridge, Alta., Farm—Ferme de Lethbridge, Alta. ($60,232.34)	
Salaries and expenses of officials.....(Page A—17)	13,401 43
Alberta Government Telephones: exchange service, 2 phones, 12 m., $183; l.d. messages, $117.80; 162 cedar poles, $721.50.....	1,022 30
Becker Lumber Co., sundry lumber supplies.....	948 59
Canadian Pacific Ry. Co., Calgary: water rates, 12 m., $196; pasturing 6,458 head of sheep, $318.04	514 04
Consumers Hardware & Supply Co., sundry hardware.....	474 30
Ellison Milling & Elevator Co., Ltd.: 20.1 t. oat chop, $709.70; 9½ t. barley chop, $341; 3.15 t. cracked corn, $147.05; 2 t. ground barley, $104.50; 2.25 t. cornmeal, $101.50; sundries, $427.68	1,831 43
Hick-Sehl Hardware Co.: making 3 copper radiators, $60.90; sundries, $565.02..	625 92
Imperial Oil Limited: 2,058.5 gal. gasoline, $655.90; 1,502.5 gal. royalite, $424.28; 136 gal. mobiloil, $133.93; sundries, $106.76.....	1,320 87
International Harvester Co. of Canada, Ltd.: 1 tractor, $1,288.05; 1 5-ft. heavy mower, $89	1,377 05
Lethbridge Motors Ltd., Alta., 1 McLaughlin-Buick touring car.....	1,505 00
Northern Electric Co., Ltd., Calgary: 3,776 lb. copper wire, $889.62; 3 10 K.V.A. single phase transformers, $367.05; 150 4-pin crossarms, $115.50; sundries, $179.47	1,551 64
Sharman, E. A. Co.: 1 4-row sprayer plow, $95; 1 corn planter, $86.58; sundry machinery, $368.96	550 54
Suggitt, H. A., 42½ t. alfalfa at $10.....	425 00
Western Canada Hardware Co., Ltd.: 1,425 lb. pure white lead, $234.85; 87⅓ gal. linseed oil, $123.51; 250 lb. green paint, $92.50; sundries, $495.68.....	946 54
Rental of land, Canadian Pacific Ry. Co., 12 m.....	280 00
Automobile parts, etc.: Dominion Rubber System, Ltd., $149.91; Ford Garage, $237.65; Goodyear Tire and Rubber Co. of Canada, Ottawa, $102.75; Small accounts (7), $315.31	805 62
Sundry accounts (103)	6,036 91
Meals furnished to sundry persons: W. H. Fairfield, $27.75; Mrs. A. Maloney, $14.70	42 45
Expenses of officials at short courses, use of auto, 540 miles.....	80 99

Vote 39: Experimental Farms—Continued **Crédit 39: Fermes expérimentales**—Suite	$ cts.
Lethbridge, Alta., Farm—Concluded—*Ferme de Lethbridge, Alta*—Fin	
Advertising, $7; customs, $28.67; express, $269.89; freight, $1,090.14; postage, $125; periodicals, $58.85; telegrams, $94.15	1,673 70
King's Printer, sundry printing, $198.38; Stationery Office, supplies, $509.03	707 41
Purchase of steers for experimental feeding: 48 steers, 47,400 lb., $2,043.98; feed, commission, etc., $21.95; less insurance, $10.21	2,055 72
Wages of labourers, 12 m	22,054 89
Morden, Man., Farm—Ferme de Morden, Man. ($39,585.85)	
Salaries and expenses of officials (Page A—17)	10,216 80
Ashdown, J. H., Hardware Co., Winnipeg, sundry hardware	584 65
Atkins Bros., paint and sundry hardware	612 02
Barnes, H. E., Lashburn, Sask., 1,914 bush. oats at 32c	612 48
Clairmont, Ed., Walhalla, N. Dakota: 3 pure bred Percheron mares, $600; delivering same, $25	625 00
Manitoba Telephone System: exchange service, 3 phones, $94; l. d. messages, $20.10	114 10
Marshall-Wells Co., Ltd., Winnipeg: 17 rolls poultry netting, $103.86; sundry hardware, $394.93	498 79
Monarch Lumber Co.: 326 cedar posts, $107.80; 118 sk. cement, $114.40; sundries, $577.35	799 55
Apiary supplies, $518.98; automobile upkeep, $841.91; berry boxes and baskets, $187.15; feed and bedding, $1,489.30; furniture, $352.05; hardware, $237.49; live stock, $316.75; machinery, purchase and repairs, $1,339.02; photographic work, $271.31; seeds and nursery supplies, $1,965.03; sundry accounts (55), $2,311.19	9,830 18
Advertising, $7.82; customs, $88.70; express, $485.75; freight, $782.23; postage, $170.27; periodicals, $41.86; telegrams, $10.40	1,587 03
King's Printer, sundry printing, $73.96; Stationery Office, supplies, $198.74	272 70
Wages of labourers, 12 m	13,832 55
Nappan, N.S., Farm—Ferme de Nappan, N.-E. ($46,869.33)	
Salaries and expenses of officials (Page A—17)	12,230 02
Canada Electric Co., Ltd., Amherst: electricity supplied, 12 m. to Feb. 27, 1924, $168.47; 6 fuses, $1.80	170 27
Cochran, E. W. & Son, Amherst: 715 bags bran, $1,119.90; 500 bags oilcake meal, $1,152.50; 2,027 bush. oats, $1,307.46; 305 bags shorts, $521.66; 250 bags middlings, $486.25; 19 bags beef scrap, $150; 71 bags cracked corn, $170.60; sundries, $415.84	5,324 21
Douglas & Co., Ltd., Amherst, sundry hardware supplies	634 85
Hennessey, James, River Hebert, N.S., 1 span horses, $500; harness supplies, $13.50	513 50
Imperial Oil Limited, Halifax: 1 check valve, $211; 1,673 gal. gasoline, $487.58; sundries, $138.28	836 86
Maritime Telegraph and Telephone Co., Amherst: exchange service, 12 m., to Feb., 1924, $130.20; l. d. messages, $95.35	225 55
Rhodes, Curry Ltd., Amherst: 3,000 ft. spruce flooring, $180; 1,250 ft. clapboards, $93.75; sundry lumber, etc., $374.32	648 07
Sumner, Walter C., Truro, N.S.: 6 t. oilcake meal, $395.40; 3 t. cotton seed meal, $197.70	593 10
Apiary supplies, $124.44; automobile and tractor upkeep, $304.49; blacksmithing, $147.40; drain tiles, $276.20; feed and bedding, $886.51; fertilizer, $412.33; harness parts and repairs, $105.40; machine parts and repairs, $983.16; photographic work, $131.20; plumbing, $115.90; sundry accounts, (41), $1,119.88.	4,606 91
Customs, $8.62; express, $306.48; freight, $364.51; postage, $145.75; periodicals, $35.01; telegrams, $27.67	888 04
King's Printer, sundry printing, $138.39; Stationery Office, supplies, $182.54..	320 93
Purchase of steers for experimental feeding: 20 steers, 20,990 lb	1,063 15
Wages of labourers, 12 m	18,813 87
Rosthern, Sask., Farm—Ferme de Rosthern, Sask. ($35,499.40)	
Salaries and expenses of officials (Page A—17)	9,705 60
Braden, Geo.: 3,197⅓ bush. oats, $799.33; 22 double discs, $99	898 33
Imperial Oil, Limited, Saskatoon: 1,092 gal. royalite, $291.61; 610.5 gal. gasoline, $194.61; sundries, $73.24	559 46

Vote 39: Experimental Farms—Continued **Crédit 39: Fermes expérimentales**—Suite	$ cts.
Rosthern, Sask., Farm—Concluded—*Ferme de Rosthern, Sask.*—Fin	
Sarnia Fence Co., Ltd., Winnipeg, 560 rods fencing	499 15
Saskatchewan Dept. of Telephones: exchange service, Mar. 1, 1923 to Aug. 31, 1924, $106.50, l. d. messages, $86.50	193 00
Blacksmithing, $105.95; feed and bedding, $273.73; furniture, $110.85; lumber supplies, $106.90; machine and implement parts, $1,144.89; nursery supplies, $403.85; sundry accounts (28), $1,011.93	3,158 10
Meals furnished to sundry persons: W. A. Munro, $14.25; National Hotel, $16.50; Queen's Hotel, $31.50	62 25
Travelling expenses of employees: W. H. McLellan, $20.85; Alfred Moore, $7.20; A. Utley, $23.25; H. E. Wilson, $4.95	56 25
Customs, $31.81; express and freight, $634.06; postage, $204.21; periodicals, $26.52; telegrams, $24.14	920 74
King's Printer, sundry printing, $86.98; Stationery Office, supplies, $107.46	194 44
Purchase of steers for experimental feeding: 62,319 lb., $2,660.19; feed, etc., $38.11; less insurance, $12.84	2,685 46
Wages of labourers, 12 m	16,566 32
Ste. Anne de la Pocatière, Que., Farm—Ferme de Ste-Anne-de-la-Pocatière, Qué. ($46,420.45)	
Salaries and expenses of officials (Page A—17)	11,373 55
Bussiere, P. G. & Cie, Quebec, 1,700 minots oats at 65c	1,105 00
Chinic Co., Quebec, sundry hardware	542 07
College de Ste. Anne de la Pocatiere, erecting fountain, labour, $50; materials, $195.83; supplying water, 12 m., $200	445 83
General Supply Co. of Canada, Ltd.: 485 ft. 6-in. pipe, $499.55; sundries, $103.50	603 05
Houde, Joseph, Johnville, 46.325 t. hay, $718.06; less freight, $216.23	501 83
Imperial Oil Ltd., Montreal: 1,340 gal. gasoline, $375.93; 330 gal. royalite, $73.65	449 58
Lake of the Woods Milling Co., Ltd., Montreal, 25 t. bran at $29.50	737 50
Martin, Wilfred, St. Leonard d'Aston: 26.52 t. hay, $450.83; 25.72 t. straw, $270.06; less freight, $120.78	600 11
Pelletier, A. L., Rivière du Loup: 1 Ford touring car, $515; less allowance on old car, $75	440 00
Renaud, J. B. & Co. Inc., Quebec: 6 t. linseed meal, $306; 15 t. barley, $468.75; 2.5 t. gluten meal, $117.50; apiary supplies, $53.55; sundries, $340.69	1,286 49
St. Lawrence Flour Mills Co., Ltd., Montreal: 15 t. shorts, $487.50; 10 t. middlings, $385	872 50
Tanguay, Geo., Quebec, 2,000 minots oats at 57c	1,140 00
Union Agricole de Ste. Anne de la Pocatière, sundry hardware and supplies	422 36
Entertainment of excursionists: Co-operative Fédérée de Quebec, groceries, $44.51; Mme. L. L. Frechette, groceries, $21.55; Imprimerie de Montmagny, cards, $2.75; Ulric Jutras, groceries, $14.49; Renaud & Cie Inc., Que., dishes, $34.10; J. B. Renaud & Cie, Inc., Que., groceries, $41.11; La Société L'Agriculture, Montmagny, electrician's wages, $10; M. Sénéchal, bread, $15	183 51
Rental of land, J. G. Boucher, Edmundston, N.B., 1922-1923	600 00
Apiary supplies, $267.11; feed and bedding, $1,862.06; fertilizer, $182; hardware, $799.07; machine and implements parts and repairs, $498.06; nursery supplies, $360.59; sundry accounts (61), $2,571.93	6,540 82
Meals furnished to sundry persons, J. A. Ste. Marie	45 75
Express, $193.26; freight, $954.65; postage, $190; periodicals, $27.22; telegrams, $14.30	1,379 43
Legal expenses and taxed costs	163 70
King's Printer, sundry printing, $123.46; Stationery Office, supplies, $257.03	380 49
Wages of labourers, 12 m	16,606 88
Scott, Sask., Farm—Ferme de Scott, Sask., ($34,586.20)	
Salaries and expenses of officials (Page A—17)	10,721 90
Alberta Pacific Grain Co., Ltd., Calgary, 1,900 bush. oats at 45c	855 00
Beaver Lumber Co., sundry lumber	650 88
Central Garage Co., Ltd., Wilkie, Sask.: 1 Ford touring car, $615; sundry automobile parts, $32.35	647 35
Crosby, A. E., moving 2 houses from town of Scott to Experimental Farm	500 00
Hanna, M. M., Hawarden, Sask., purchase of 1½ storey dwelling house on lot 23, block 3	882 50

Vote 39: Experimental Farms—Continued **Crédit 39: Fermes expérimentales**—Suite	$ cts.
Scott, Sask., Farm—Concluded—*Ferme de Scott, Sask.*—Fin	
Imperial Oil, Ltd., Saskatoon: 737 gal. gasoline, $234.51; 1,343 gal. royalite, $347.73; 163.5 gal. polarine, $139.48; sundries, $27.11; less credit, $8.....	740 83
Saskatchewan Business & Realty Co.: purchase price of house, $551; sundries, $34.70.....	585 70
Saskatchewan Dept. of Telephones: exchange service, 6 m. to Aug., $72.20; l. d. messages, $30.30.....	102 50
United Grain Growers, Ltd., Winnipeg: 1,500 bush. oats, $720; 500 bush. barley, $305.....	1,025 00
Whyte, J. J., sundry hardware supplies and repairs.....	572 35
Feed and bedding (10), $662.95; sundry accounts (63), $2,814.19.....	3,477 14
Advertising, $5.32; cartage, $10; customs, $9.85; express, $163.07; freight, 356.48; postage, $253.07; periodicals, $20.07; telegrams, $25.74.....	846 60
King's Printer, sundry printing, $126.37; Stationery Office, supplies, $152.10....	278 56
Purchase of steers for experimental feeding: 34 steers, 20,880 lb., $731.82; commission, feed, etc., $23.28; less insurance, $3.66.....	751 44
Wages of labourers, 12 m.....	11,948 45
Sidney, B.C., Farm—Ferme de Sidney, C.-B. ($32,131.54)	
Salaries and expenses of officials.....(Page A—17)	8,951 22
Brackman-Ker Milling Co., Ltd., Victoria: 3.15 t. ground oats, $132.05; 2.45 t. bran, $81.05; 1.8 t. wheat, $89.45; sundries, $291.37.....	584 92
British Columbia Telephone Co.: rentals, 13 m., $52; l. d. messages, $65.07.....	117 07
Saanich Farmers' Exchange, B.C.: 176 sacks oats, $348; sundries, $146.90.....	494 90
Vernon & Buckerfield: 12 t. oats, $524.60; 8.2 t. bran, $285.75; 1.05 t. beef scraps, $147; 2.5 t. wheat, $121; 3.3 t. cracked corn, $168.25; sundries, $607.17.....	1,853 77
Apiary supplies, $559.76; auto maintenance, $214.29; blacksmithing, $250.20; drain tiles, etc., $369.59; feed and bedding, $593.01; fertilizer, $470.86; hardware, $487.33; lumber, $256.56; machine and implement parts, $806.45; photo supplies, $156.15; seeds and plants, $282.80; veterinary services and drugs, $161.73; sundry accounts (21) $1,103.67.....	5,712 40
Meals furnished to sundry persons: Mrs. John Marshall, $25; C. E. Munt, $3; E. M. Straight, $7.50.....	35 50
Travelling expenses of employees: W. Bosher, $3.85; W. H. Warren, $14.20....	18 06
Customs, $13.97; express, $207.30; freight, $335.41; periodicals, $15.94; postage, $70.....	642 62
King's Printer, sundry printing, $68.53; Stationery Office, supplies, $306.79.....	375 32
Wages of labourers, 12 m.....	13,345 77
Summerland, B.C., Farm—Ferme de Summerland, C.-B. ($66,933.87)	
Salaries and expenses of officials.....(Page A—17)	11,680 40
Atkins, O.: installing 75 h. p. motor and pump at Experimental Station, material, etc., $433.17; labour, 243½ h., $269.50.....	702 67
Barton, E. H., Chilliwack, B.C., 1 Jersey cow.....	400 00
Bishop, F. J., Duncan, B.C., 1 Jersey cow.....	400 00
Blewett, J. J., sundry feed.....	446 10
Canadian Fairbanks-Morse Co., Ltd., Vancouver: 2 centrifugal brass pumps with motors, etc., 1 5", 1 3", $2,530; machinery, etc., used in installing pumps, $1,593.93; expenses of mechanics, $77.20; labour, 16½ d., $198, 25 h., $37.50..	4,436 63
Coldstream Ranch, Vernon, B.C., 1 team horses.....	400 00
Crawford Bros., Ltd., Kelowna, B.C., sundry lumber, etc.....	740 00
Cross, J. W., Vernon, B.C., 1 team Clydesdale horses.....	400 00
Elliott, A. B., W. Summerland: 96 t. beef scrap, $108.90; 3 t. oats, $137.40; sundry feed, $552.....	798 30
Evans, Coleman & Evans, Ltd., Vancouver: 124 sks. cement, $131.75; 80 sks. fibre plaster, $116; sundries, $120.24.....	367 99
Harvey & Elsay, W. Summerland: 479 sks. cement, $644.65; sundry building material, $522.46.....	1,167 11
Imperial Oil, Ltd., Vancouver: 990 gal. gasoline, $323.80; sundries, $61.97.....	385 77
Johnston Hardware, Ltd., Penticton, B.C.: 13 cs. dynamite, $206.50; sundries, $211.96.....	418 46
Pacific Coast Pipe Co., Ltd., Vancouver: pipe, 1,500 ft. (6-in.) at 45c., 4,600 ft. (8-in.) at 56c., 250 ft. (10-in.) at 71c, sundries, $115.47.....	3,543 97
Paitson, E. W., Duncan, B.C.: 2 Jersey cows, $825; $20 overpayment, adjusted in 1924-25.....	845 00
Summerland District Corp. of, B.C.: irrigation, season 1923, $300; water supplied 12 m. to Dec. 31, 1923, $80; expenses delivering water for irrigation, $42.30..	422 30

Vote 39: Experimental Farms—Continued **Crédit 39: Fermes expérimentales**—Suite	$ cts.
Summerland, B.C., Farm—Concluded—*Ferme de Summerland, C.-B.*—Fin	
Summerland Telephone Co., Ltd., B.C.: exchange service, 12 m., $152.60; erecting telephone line, $64.05; l. d. messages, $59.40	276 05
Vancouver Milling & Grain Co., Ltd., B.C.: 30.17 t. oats, $1,089.32; 9.5 t. barley, $356.85; 5.5 t. corn, $255.22; 5 t. wheat, $218.25; sundries, $283.87	2,203 51
West Kootenay Power & Light Co., Rossland, B.C.: 4 transformers, $775.29; labour, $237.19; material, etc., $485.06	1,497 54
Western Canada Flour Mills Co., Ltd., Calgary: 42 t. oats, $1,450.10; 8 t. barley, $265.30; 4.5 t. cracked corn, $204.70; sundries, $235.03	2,155 13
Rentals—Indian Affairs, Dept. of, Ottawa, land on Penticton Indian Reserve, 1923	350 00
Apiary supplies, $142.70; automobile repairs, etc., $456.22; blacksmithing, $499.75; building material, $985.49; feed and bedding, $981.20; hardware, $420.55; live stock, $312.50; seed and nursery supplies, $768.80; spraying material, $461.40; sundry accounts (45) $1,441.40	6,470 01
Travelling expenses of employees: John Leavens, $6.05; Robt. Price, $87.15	93 20
Advertising, $24.95; cartage, $32.25; customs, $6.78; express, $291.59; freight, $610.19; periodicals, $111.15; postage, $196; telegrams, $101.20	1,374 11
King's Printer, sundry printing, $72.74; Stationery Office, supplies, $197.74	270 48
Legal expenses and taxed costs	37 75
Purchase of steers for experimental feeding: 30 steers, 31,200 lb	1,497 60
Wages of labourers, 12 m	23,153 79
Swift Current, Sask., Farm—Ferme de Swift Current, Sask. ($43,688.59)	
Salaries and expenses of officials.....(Page A—17)	4,937 30
Alexander, J. W.: contract for heating and plumbing in 2 cottages, $1,362; 1 heater, $42; 342′ 11″ galv. pipe, $98.44; labour, 41 h., $51.20; sundries, $185.74.	1,739 38
Cooper, W. W. Co.: 800 lb. twine, $118; sundries, $914.75	1,032 75
Ferguson Thresher Co., Maxville: 1 grain thresher, $484.50; 1 truck wagon, $70.	554 50
Great West Implement Co., Ltd., 1 Ford delivery truck with starter	625 00
Imperial Oil, Ltd., Regina: 1,593 gal. gasoline, $504.72; 123 gal. mobiloil, $127.43; sundries, $134	766 15
Lumber Manufacturers' Yards: 700 sks. Portland cement, $630; 75 empty sks., $15	645 00
MacPherson & Thom: drilling, 1 dry hole 456 ft., $459; less farm labour, $215; 1 well, 340 ft., $900.20	1,144 20
MacWilliam & Burden: 75 sashes, $232.95; 14 doors, $189.05; 15 frames, $84.61; sundries, $397.02	903 63
Manitoba Bridge & Iron Works, Winnipeg, 1 hydro-pneumatic tank 6′ 0″ diam. x 12′ 0″ high	764 00
Ontario Wind Engine & Pump Co., Regina: 660′ 7″ black pipe, $361.94; 422′ 8″ galv. pipe, $141.74; sundries, $238.03	741 71
Revelstoke Sawmill Co., Ltd.: 1-6 ton pit scale, $125; 71 M shingles, $378.05; sundry building material, $4,036.53; less underpayment, $15.20	4,524 38
Saskatchewan Dept of Telephones: exchange service, Mar. 1923 to Aug. 31, 1924, $91.50; l. d. messages, $46.90	138 40
Meals furnished to sundry persons: E. M. Bryenton, $117.60; Mrs. S. Duclos, $89.88	207 48
Automobile supplies, $210.20; blacksmithing, $322.50; building material, $746.40; electrical supplies, $396.69; furniture, $166.65; harness parts and repairs, $264.10; implements, etc., $1,553.60; live stock, $325; seeds and nursery supplies, $597.48; sundry accounts (24) $723.53	5,306 15
Customs, $20.29; express, $134.68; freight, $309.49; postage, $30.14; periodicals, $50.90; telegrams, $40.54	586 04
King's Printer, sundry printing, $85.94; Stationery Office, supplies, $158.58	244 52
Purchase of steers for experimental feeding, 40 steers	1,645 00
Wages of labourers, 12 m	17,183 00
New Farms—Nouvelles fermes ($22,993.72)	
Beaverlodge, Alta. ($9,922.07)—	
Salaries and expenses of officials.....(Page A—17)	3,636 95
Albright, W. D., supt.: rental of land, season 1923-24, 40 ac., $400; horse hire, $75	475 00
Alberta Government Telephones, Edmonton: exchange service, $20.75; l.d. messages, $20.45	41 20
Outlay for Field Day Picnic: Grande Prairie Brass Band, $20; ice cream, dishes, etc., $27.07; 8 qt. cream, $3.20	50 27
Implements, $231.23; stock feed, etc., $568.93; sundry accounts (29), $901.61	1,701 77

Vote 39: Experimental Farms—Continued **Crédit 39: Fermes expérimentales**—Suite	$ cts.
New Farms—Concluded—*Nouvelles fermes*—Fin	
Beaverlodge, Alta.—*Concluded*	
Advertising, $5.47; freight, etc., $280.80; periodicals, $12.08; postage, $86.05; telegrams, $26.63	411 03
King's Printer, sundry printing, $53.29; Stationery Office, supplies, $166.93	220 22
Purchase of steers for experimental feeding: 15 steers	543 30
Wages of labourers, 12 m	2,759 08
Betsiamites, Que. ($500)—	
Rev. Father Jouffret, first payment for experimental work, 1923-24	250 00
Rev. Father La Brie, final payment for experimental work, 1923-24	250 00
Fort Providence, N.W.T., Rev. Father Lafebvre, allowance for experimental work, 1923-24	200 00
Fort Resolution, N.W.T., Rev. Father Lefebvre, allowance for experimental work, 1923-24	200 00
Fort Smith, Alta.: Rev. Father Lefebvre, allowance for experimental work, 1923-24	200 00
Fort Vermilion, Alta. ($6,177.88)—	
Salaries and expenses of officials (Page A—17)	3,450 00
Jones, Robt., supt., allowance for horse hire, $75; rental of land, $300	375 00
Massey-Harris Co., Edmonton: 2 reapers, $144.50; 1 straw cutter, $135	279 50
Sundry hardware, $51.30; lumber, $102.23; general supplies, $134.69; sundry accounts (2), $16.43	304 65
Express, freight, etc., $127.77; postage, $53	180 77
King's Printer, sundry printing, $45.16; Stationery Office, supplies, $67.70	112 86
Wages of labourers, 12 m	1,160 10
Salmon Arm, B.C., salaries and expenses of officials (Page A—17)	1,200 00
Swede Creek, Dawson, Y.T. ($2,067.80)—	
Salaries and expenses of officials (Page A—42)	1,200 00
Farr, James R., allowances, rental of land, $200; horse hire, $250; extra labour, $400	850 00
Freight	17 80
Wainwright, Alta. ($3,239.22)—	
Salaries and expenses of officials (Page A—17)	2,340 00
Wilson, Jas., herdsman, sundry outlay	113 22
Building material, $375.95; sundry accounts (5), $95.05	471 00
Illustration Stations—Fermes de démonstration ($55,655.38)	
Salaries and expenses of officials (Page A—42)	21,688 36
Fixter, John, chief supervisor, allowance for house rent, 12 m. at $30	360 00
Colley, J. R. & Co., Kamloops, B.C., 1,505 lb. peas, $124.19; 108½ bush. oats, $103.09; 1,093 lb. vetch, $87.44; sundries, $433.61	748 33
Co-operative Fédérée de Quebec, St. Rosalie Jct., Que.: 867 lb. red clover, $224.06; sundries, $348.78	572 84
Dupuy & Ferguson, Montreal, sundry seeds	649 73
McDonald, Kenneth & Sons, Ltd., Ottawa, sundry seeds	952 49
McKenzie, A. E. Co., Ltd., Brandon, sundry seeds	759 51
Massey-Harris Co., Ltd., Swift Current: 13 corn binders, $2,650.65; 6 ensilage cutters, $549.49; 6 straw cutters, $480	3,680 14
Renfrew Machinery Co., Ont., 16 truck scales at $38	608 00
Steele Briggs Seed Co., Regina: 2,295 lb. sweet clover, $252.10; 2,730 lb. corn, $125.11; 1,180 lb. western rye grass, $125.10; sundries, $266.10	768 41
United Fruit Companies, Ltd., Kemptville: 3 t. nitrate of soda, $178.80; 4½ t. acid phosphate, $83.25; sundries, $335.78	597 83
Prize money for turnip competitions in Quebec, 5 at $10 each	50 00
Allowance for trench silo work: R. H. Babe, Whitla, Alta., $25; Geo. C. Boyd, Wainwright, Alta., $25; W. J. Swan, Demaine, Sask., $25; Chas. Carlson, Trossachs, Sask., $25; T. L. Humphrey, Parkbeg, Sask., $25	125 00
Drugs, $233.93; feed, $187.70; fertilizers, $1,205.93; lumber and building supplies, $132.99; seeds and nursery supplies, $2,911.80; sign paint and lettering, $240.45; sundry accounts (21), $800.02	5,712 82
Advertising, $28.42; express, $35.35; freight, $368.92; periodicals, $16.65	449 34
King's Printer, sundry printing, $314.47; Stationery Office, supplies, $103.61	418 08
Travelling expenses of sundry persons	217 75
Rental of land 1923 at $5 per acre: Jas. Albert, St. Fabien, Que., $70; Jos. Allard, Weedon, Que., $95; O. Anderson, Radville, Sask., $305; H. W. Appelgren, Pambrum, Sask., $365; J. A. Arsenault, Adamsville, N.B., $120; R. H. Babe, Whitla, Alta., $335; T. Ball, Armstrong, B.C., $70; A. J.	

Vote 39: Experimental Farms—Continued $ cts.
Crédit 39: Fermes expérimentales—Suite

Illustration Stations—Concluded—*Fermes de démonstration*—Fin

Rental of land, 1923, at $5 per acre—*Concluded*
Belliveau, Belliveau Cove, N.S., $30; L. Besner, St. Clet, Que., $100; R. J. Blackburn, Prince George, B.C., $125; R. Boule, St. Constant, Que., $85; T. Bournival, St. Etienne des Gres, Que., $100; G. C. Boyd, Wainwright, Alta., $400; D. Boyle, Mabou, N.S., $60; E. Brady, Bassin du Lievre, Que., $65; Emile Brassard, Jonquiere, Que., $70; E. L. Burgess, Kamloops, B.C., $175; R. Cadigan, Tignish, P.E.I., $40; J. G. Campbell, Upper Granville, N.S., $40; T. Cantin, St. Jean Chrystome, Que., $95; C. Carlson, Trossachs, Sask., $260; E. D. Carrere, Cochrane, Ont., $60; H. Carter, St. Leonard Jct., Que., $80; J. A. Carthew, Comox, B.C., $37.50; A. V. Clark, Salmon Arm, B.C., $30; G. B. Clark, Tatamagouche, N.S., $125; O. Clement, Papineauville, Que., $60; G. Cliche, St. Jules, Que., $40; G. S. Coad, Yongstown, Alta., $395; J. M. Comeau, Elm Tree, N.B., $60; J. H. Cook, Vulcan, Alta., $255; B. L. Cornwall, Lethbridge, Alta., $310; J. B. Cyr, Little Cascapedia, Que., $80; F. Daigle, Michaud, N.B., $70; J. E. Daly, Iona, P.E.I., $65; H. Delorme, St. Julie, Que., $100; J. G. Dickinson, Rexton, N.B., $110; F. M. Dockrill, Telkwa, B.C., $65; A. Dupont, Curran, Ont., $95; H. Eagle, Spruce Lake, Sask., $295; W. Ettinger, Kennetcook, N.S., $60; J. Fisher, the Dalles, Oregon, U.S.A., $280; G. F. Fournier, Montmagny, Que., $80; T. H. Frankish, Foremost, Alta., $225; G. P. Fraser, New Glasgow, N.S., $197.50; T. E. Gamble, Ogema, Sask., $265; O. Genier, Genier, Ont., $60; W. A. Gibson, Woodstock, N.B., $100; A. Goineau, St. Brigide, Que., $100; P. Graham, Millville, N.B., $50; D. W. Grant, Heatherton, N.S., $82.50; C. R. Green, Kamloops, B.C., $225; C. Grigg, West Devon, P.E.I., $40; H. Grube, Churchbridge, Sask., $180; W. Guay, St. Jerome, Que., $60; Halliday Bros., Sandwick, B.C., $60; W. J. Hayes, Campbell's Bay, Que., $100; H. Hill, Lloydminster, Sask., $365; M. Holmes, Herbert, Sask., $420; L. Hudon, Metabetchouan, Que., $80; T. L. Humphrey, Parkbeg, Sask., $335; J. E. James, Grassy Lake, Alta., $395; J. S. Johnson, Prince George, B.C., $60; E. Jutras, Plessisville, Que., $100; J. Larouche, Baie Ste. Paul, Que., $40; E. M. Legallais, Paspebiac West, Que., $50; J. A. Riley, Big Baddeck, N.S., $67.50; W. Kirstine, Matheson, Ont., $40; B. F. Kiser, High River, Alta., $280; H. Labriche, Val Gagne, Ont., $40; R. Lloyd, Davidson, Sask., $310; Dr. I. M. Lovitt, Yarmouth, N.S., $40; S. T. Lupien, Lac a la Tortue, Que., $150; R. J. McCrea, Perth, N.B., $100; R. B. McCurdy, Middle Musquodoboit, N.S., $60; F. McDonald, Middle River, N.S., $56.25; J. MacDonald, Porquis Jct., Ont., $10; J. L. McDonald, Welsford, N.B., $100; G. M. McElroy, Delacour, Alta., $420; C. McEwen, St. Peters, P.E.I., $50; F. G. MacIntyre, Montague, P.E.I., $80; M. MacKenzie, Bradalbane, P.E.I., $50; J. A. McNeil, Christmas Island, N.S., $32.50; G. B. Manchester, Apohaqui, N.B., $88; N. Martel, Bourget, Ont., $80; E. Meredith, Weyburn, Sask., $337.50; V. Messier, Bromptonville, Que., $80; A. Michaud, Isle Verte, Que., $40; J. W. Miller, Avonlea, Sask., $395; C. S. Moore, Stanbridge East, Que., $140; M. R. Moreshead, Sydney, N.S., $75; G. Morin, Grand Falls, N.B., $40; F .Morissette, LaDurantaye, Que., $45; S. Murch, Shaunavon, Sask., $395; J. T. Oakley, McBride, B.C., $60; A. Ouellet, St. Andre, Que., $60; A. T. Oulton, Little Shemogue, N.B., $100; G. Oulton, Smithers, B.C., $120; H. Papin, L'Assomption, Que., $100; M. Philibert, Matane, Que., $40; F. Phillips, Tracey, N.B., $60; S. Reddick, Aubrey, Que., $120; T. W. Riordon, Bathurst, N.B., $80; D. Rivard, Clairvaux, Que., $90; W. M. Roberts, Swift Current, Sask., $195; T. E. Ross, N.E. Margaree, N.S., $110; W. Rowles, Empress, Alta., $180; R. F. Rudd, Riverhurst, Sask., $365; E. St. Germain, St. Casimir, Que., $80; Sandgren & Carlson, Pincher Creek, Alta., $310; R. Simpson, Kindersley, Sask., $255; B. F. Smith, East Florenceville, N.B., $85; S. E. Smith, Lachute, Que., $100; R. C. Stanyer, Francois Lake, B.C., $140; W. J. Swan, Demaine, Sask., $255; W. Tait, Meota, Sask., $390; W. R. Taylor, Lower Derby, N.B., $85; S. Traversy, Pierreville, Que., $100; D. Turcotte, Vanderhoof, B.C., $140; A. Violette, St. Quentin, N.B., $60; G. Wager, Orion, Alta., $240; R. Wilson, Tugaske, Sask., $365; C. Zwicker, Newport, N.S., $62.50 ..... 17,296 75

Tobacco Farms—Fermes pour la culture du tabac ($64,752.13)

Farnham, Que. ($17,929.05)—
Salaries and expenses of officials ..... (Page A—17) 5,915 61
Bell Telephone Co. of Canada: exchange service, 12 m., $37.57; l.d. messages, $15.50. ..... 53 07

Vote 39: Experimental Farms—Continued Crédit 39: Fermes expérimentales—Suite	$ cts.
Tobacco Farms—Concluded—*Fermes pour la culture du tabac*—Fin	
Farnham, Que.—*Concluded*	
Blackburn, A., Ottawa, 1 team horses	430 00
Canadian Fertilizer Co., Ltd., Chatham, Ont.: 2 t. sulphate of ammonia, $171; 3 t. acid phosphate, $78; 1.9 t. sulphate of potash, $114.52	363 52
Lefebvre, A., Montreal, 10 cars fertilizer	323 00
Swift Canadian Co., Ltd., Toronto: 2.5 t. sulphate of ammonia, $185.25; 2.4 t. sulphate of potash, $125.40; 3.75 t. acid phosphate, $80.16; sundries, $10.	400 81
Tetrault & Noiseux, 1 house and lot	4,500 00
Hardware and building material, $538.25; sundry accounts (28) $754.74	1,292 99
Express, $7.68; freight, $291.23; periodicals, $11.71; postage, $43	353 62
Stationery Office, supplies	1 59
Legal expenses and taxed costs	47 50
Wages of labourers, 12 m	3,840 42
Harrow, Ont. ($44,995.95)—	
Salaries and expenses of officials (Page A—17)	7,844 73
Bell Telephone Co. of Canada: exchange service, 12 m., $25.25; l.d. messages, $19.10	44 35
Canadian Steel & Wire Co., Hamilton: 873 rods wire fencing, $515.38; 20 gates, $143.90; sundries, $5.65	664 93
Conklin Planing Mills, Kingsville, Ont.: 46 M shingles, $345; 80 posts, $60; sundry lumber, $871.37.	1,276 37
Ferris, Arthur R. & W. E. Easton: purchase of 200 ac. of land at $175, less $20,000 paid in 1922-23; compensation for work performed on Ferris property purchased by Department, $250.10; 6,000 tobacco lath, $102; sundries, $5.65	15,357 75
Ferriss, L. T., sundry building material	505 28
Hydro-Electric Power Commission of Ontario, erecting poles and carrying power wires to Farm.	493 36
Ontario Fertilizer Ltd., W. Toronto, 19.58 t. fertilizer	948 00
Smith, C. F.: 875 cedar posts, $332.50; 7½ M shingles, $60; sundry lumber, etc., $1,841.63.	2,234 13
Wing, J. T. & Co., Windsor, Ont., sundry plumbing	948 29
Blacksmithing, $119.80; hardware and building material, $810.49; harness parts and repairs, $279.95; implements, $1,854.40; live stock, $725; seeds and nursery supplies, $476.01; sundry accounts (34), $1,111.50	5,377 15
Cartage, $53; customs, $40.95; express, $30.23; freight, $131.90; periodicals, $11.50; postage, $32; telegrams, $18.21	317 79
Stationery Office, supplies, $9.36; legal expenses and taxed costs, $56.68	66 04
Purchase of steers for experimental feeding: 19 steers, 15,410 lb., $1,001.65; commission, $17; less inspection, $3.80	1,014 85
Wages of labourers, 12 m	7,620 21
Balance of advance refunded to Casual Revenue	3 72
Ottawa, Ont. ($2,792.05)—	
Salaries and expenses of officials (Page A—17)	1,320 00
Charlan, F., allowance for house rent, 12 m	300 00
Sundry payments (13)	152 23
Periodicals, $126.68; telegrams, $10.44	137 12
King's Printer, sundry printing, $100.41; Stationery Office, supplies, $503.29.	603 70
Experiments in Flax at Clinton, Ont—Expérimentation de la culture du lin à Clinton, Ont. ($11,819.40)	
Browne, W. A.: grading flax, 2,350 h., $1,057.50; travelling expenses, $513.26.	1,570 76
Lutton, John: 3,275½ h., $1,637.75; travelling expenses, $537.50	2,175 25
Sundry accounts (2)	104 69
Rentals—S. S. Cooper, office, 8 m., $88; H. H. Struthers, flax mill 12 m. to Oct. 29, 1923, $1,400	1,488 00
Land for flax growing: Mrs. E. Brown, $163.94; H. Castle, $76.80; W. J. Faulkner, $106.60; O. Flynn, $220.92; J. J. Ginn, $372.02; H. J. Hibbs, $44.24; J. E. Medd, $303.12; W. Morrison, $118.56; H. O. Murphy, $141.60; C. Proctor, $249.50; M. G. Ransford, $83.16; J. Reynolds, $134.52; G. M. Steepe, $181.08; J. T. Turner, $406.14; T. R. Wigginton, $120.96	2,723 16
Customs, $79.94; express, $381.37; telegrams, $12.05	473 36
Outlay for labour	3,284 18

Vote 39: Experimental Farms—Concluded **Crédit 39: Fermes expérimentales**—Fin	$ cts.	$ cts.
Pathological Stations—Stations de pathologie ($8,514.42)		
Brandon, Man.—		
Connors, I. L., postage and sundry supplies	24 32	
Sundry accounts (4)	150 09	
Charlottetown, P.E.I.—		
MacCurry, J. B., postage, labour, etc	17 84	
Madden, G. O.: postage, $59.50; student labour, $299.75; sundries, $62.21	421 46	
Sundry accounts (31)	575 14	
Fredericton, N.B.—		
Hockey, J. F.: postage, $34.75; office supplies, $58.87	93 62	
Sundry accounts (10)	284 30	
Indian Head, Sask.—		
Simmonds, P. M., office expenses	32 97	
Sundry account (1)	2 50	
Ste. Anne de la Pocatiere, Que.—		
Racicot, H. N., sundry supplies and office expenses	41 02	
Sundry accounts (6)	466 50	
St. Catharines, Ont.—		
Berkeley, G. H.: postage, $51.80; office cleaning, $57.50; sundries, $125.06	234 36	
Lincoln Motors: 1 Ford car, $477; sundry supplies, $290.45; rental of garage, 2 m., $20; less car in exchange, $250	537 45	
Merriman, W. H., rental of laboratory, 13 m. to Feb. 29, 1924	910 00	
Topley Co., Ottawa. photographic supplies	258 15	
Sundry accounts (15)	527 98	
Saskatoon, Sask.—		
Fraser, W. P., postage, $31.02; laboratory expenses, $367.01	398 03	
Rule, Alfred, labour (care of laboratory) 900 h. to Feb. 29 at 50c	450 00	
Saskatchewan University of: exchange service, 18 m. to Aug. 31, $68.25; sundry labour, etc., $109.19	177 44	
Topley Co., Ottawa, photographic supplies	203 93	
Sundry accounts (11)	298 08	
Summerland, B.C.—Sundry accounts (29)	893 81	
Winnipeg, Man.—		
Bailey, D. L.: postage, $26.80; labour, 166 h. at 50c.; stenographic services, $60; sundries, $246.62	416 42	
Hughes-Owens Co., Ltd.: 1 hygro-thermograph, $144; sundries, $55	199 00	
Public Works Dept., making apparatus bench	128 00	
Topley Co.: 1 microscope, $214; 1 paraffin embedding oven, $125; sundries, $229.91	568 91	
Sundry accounts (3)	204 00	
		1,590,093 59
Less:		
Sales: Ottawa, pork $2,917.89, steers $4,243.10, egg laying contest $6,279.95, sundries, $1,149.77; Agassiz, pork $1,316.58, sundries $819.23; Brandon, steers $1,957.60, sundries, $1,248.25; Cap Rouge, veal $10.97; Charlottetown, pork $128.60, steers $2,031.52; Fredericton, beef $1,037.37, eggs $936.13, sundries $1,309.69; Indian Head, steers $2,747.11, sundries $367.89; Kapuskasing, pork $227.14, sundries $537.54; Kentville, steers $1,966.69, sundries $793.94; Lacombe, pork $3,175.68, sundries $5,083.98; Lennoxville, steers $7,021.67, sundries $2,496.59; Lethbridge, mutton $4,818.19, steers $3,563.95, sundries $87.30; Morden, lamb, etc., $464.61; Nappan, pork $911.04, sundries $1,378.66; Rosthern, steers $4,632.72, sundries $1,343.87; Ste. Anne de la Pocatiere, pork $920.11, sundries $734.29; Scott, pork $1,135.16, steers $1,573.77, sundries, $961.44; Summerland, steers $1,883.27, sundries $1,419.12; Swift Current, pork $32.65; Beaverlodge, steers, etc., $643.02	76,308 05	
Proceeds from sub-letting Clinton Flax Mill and land	4,929 79	
Paid in 1924-25: Lacombe $101.22, La Ferme $39.67, Ste. Anne de la Pocatiere $117.17, Sidney 45c., Ft. Vermilion $9.82	268 33	81,506 17
Total		1,508,587 42

Vote 44: Fruit—Crédit 44: Fruits	$ cts.
General—Dépenses générales	
Salaries and expenses of officials.....(Page A—22)	147,447 90
Adloph Frese Corp'n, Los Angeles, Cal., U.S.A., 10½ doz. fruit testing thermometers, refills, etc.....	323 82
Cummings, M. N., Westboro, Ont., 1 exhibition booth, $888.50; lumber, $5.94..	894 44
Imperial Fruit Show Committee, London, Eng., rental of space at fruit show at Manchester, 300 sq. ft.....	255 50
Photographic Stores Ltd., 2 Acme motion picture projectors, $770; extra lenses, lamps, screens, $77	847 00
Office rentals: Dick, D. L., Toronto, 9 m., $150; Furness, Withy & Co. Ltd., Halifax, 12 m., $100; Imperial Can. Trust Co., Winnipeg, 12 m., $480; Metherell, W. C., Hamilton, 12 m., $600.....	1,330 00
Photography	186 80
Scientific supplies: Instruments Ltd., 2 recording hygrographs, $165; Lewis Bros., Montreal, $43.20	208 20
Sundry fruit: Niagara Pen. Growers Ltd., Grimsby, $142.22; Tindale & Higgins, Iroquois, $73.37; small accounts (18) $193.96.....	409 55
Sundry exhibition supplies	177 17
Telephone service: Bell Telephone Co. of Canada, l.d. messages, $94.35; Manitoba Govt. Telephones, Winnipeg, exchange service, 12 m., $134.50; l.d. messages, $1.05	229 90
Sundry accounts (25)	530 89
Office expenses of Civil Govt. employees: Jas. Blackburn, $1.70; L. F. Burrows, $376.31	378 01
Expenses of W. E. Johnson, Halifax, specially employed.....	256 56
Legal expenses and taxed costs.....	11 80
Advertising, $77.72; cartage, $67.75; customs, $4.45; express, $1,377.90; freight, $188.71; periodicals, $114.39; telegrams, $2,619.43.....	4,450 35
King's Printer: sundry printing.....	14,641 56
Stationery Office: sundry supplies.....	4,394 46
	177,073 91
Less: sale of apples.....	25 00
Total	177,048 91

Votes 45 and 465: Health of Animals—Crédits 45 et 465: Santé des animaux

Contagious Diseases Division—Division des maladies contagieuses ($1,509,291.69)

Nova Scotia—Nouvelle Ecosse ($20,421.36)—	
Salaries and expenses of officials.....(Page A—24)	9,260 08
Steeves, R. K., Halifax, repairs to quarantine station, contract.....	178 00
Payments for cattle slaughtered affected with tuberculosis: E. G. Campbell, Stewiacke, $316.66; Churchill Bros. and A. C. Servant, Yarmouth, $523.33; S. C. Crockett, Musquodoboit, $306.66; W. A. Fleming, Truro, $400; T. J. Hawkins, East Stewiacke, $839.99; Lamont Kent, Stewiacke, $806.66; J. R. MacDonald, Shubenacadie, $1,133.33; H. S. Pipes, Amherst, $2,200; John Retson, Truro, $1,140; St. Francis Xavier College, Antigonish, $306.66; H. A. Stewart, Shubenacadie, $1,636.66; Robert Wotherspoon and Wm. Lynch, Truro, $333.33; Small payments (7), $1,040	10,983 28
New Brunswick—Nouveau-Brunswick ($21,846.33)—	
Salaries and expenses of officials.....(Page A—24)	12,409 05
Rentals, $276; repairs, $100; hardware, $264.02; legal expenses, $75; sundries, $136.33	851 35
Payments for cattle slaughtered affected with tuberculosis: F. W. Blue, Oxbow, $200; P. R. L. Fairweather, Rothesay, $266.66; F. L. Hyslop, Cherryfield, $213.33; Emery Jones, Harrisville, $653.33; Geo. Keevers, Moncton, $250; Fred Lutes, Harrisville, $633.33; A. R. Myers, Moncton, $1,870; C. L. Smith, Woodstock, $1,173.33; A. B. Steeves, Moncton, $210; R. W. Steeves, Moncton, $486.66; R. C. Tingley and Chester Oulton, Aulac, $456; Small payments (27), $2,173.29.....	8,585 93

Votes 45 and 465: Health of Animals—Continued **Crédits 45 et 465: Santé des animaux**—Suite	$ cts.
Contagious Diseases Division—Continued—*Division des maladies contagieuses*—Suite	
Prince Edward Island—Ile du Prince-Edouard ($5,897.07)—	
Salaries and expenses of officials.....(Page A—24)	2,138 50
Rental of offices, 9 m. to Dec. 31, $123; sundries, $122.25.....	245 25
Payments for slaughter of cattle affected with tuberculosis: R. K. Boswell, Victoria, $400; Easton Bros., Charlottetown, $233.33; J. S. Jenkins, Charlottetown, $840; Simmons Bros., Charlottetown, $1,020; Seymour Wood, Mount Herbert, $200; small payments (7), $819.99.....	3,513 32
Quebec—Québec ($264,653.63)—	
Salaries and expenses of officials.....(Page A—24)	91,755 69
Bell Telephone Co., Montreal: exchange service, $313.34; l.d. messages, $340.88	654 22
Paquet & Sons, Levis, 18.75 t. coal.....	328 18
Hardware supplies, $440.89; rental, $225.52; repairs, $216.55; telegrams, $226.88; sundries, $896.22; legal expenses, $37.10.....	2,043 16
Wages of labourers at Levis stock yards.....	3,825 65
Payments for cattle slaughtered affected with tuberculosis: W. J. Arnold and E. Watterson, St. Agnes de Dundee, $356.66; E. O. Baldwin, Coaticook, $9,496.66; Urbain Beaudoin, Compton, $706.66; Addeas Beauvais, Granby, $410; Louis J. Beauregard, Sutton, $7,323.33; Wilfred Belair, St. Paul, $646.66; M. Begin and Z. Bergeron, Hillhurst, $1,709.99; Alphonse Ben, Ste. Brigide, $1,649.99; X. Benoit, Maneville, $1,315.99; L. Boulanger and A. Fournier, $473.33; J. P. Brodeur, St. Cesaire, $2,320; P. B. Buckland, Barnston, $1,556.66; Messrs. N. and F. Cantin, Lachenaie, $445.33; C. Castonguay, Vandieme, $2,210; Lewis Catchpaugh, Magog, $773.33; T. Choiniere, Knowlton, $1,346.66; C. A. Cleland, Franklin Centre, $666.66; C. E. Cleveland, Coaticook, $930; A. Cloutier, St. Prospere, $583.33; Emile Couture, $1,949.99; F. R. Cromwell, Cookshire, $593.33; H. T. Huntingdon, $466.66; Jas. Davidson, Waterloo, $300; H. Deschambault, Dundee, $453.66; Jos. Desrosiers, St. Felix de Valois, $1,013.33; C. H. Dingman, Eastman, $430; N. Dion, St. Nicholas, $383.33; A. Dubois, Ste. Therese, $546.66; Jos. Duclos, Compton, $319.99; Ecole d'Agriculture, St. Anne de la Pocatiere, $1,649.99; Experimental Station, Ste. Anne de la Pocatiere, $1,053.32; Arthur Fagnan, Yamaska, $1,359.99; H. A. Fowler, Kingsbury, $620; Wm. D. Fraser, Dundee, $2,413.33; Milton Freeman, Ironsides, $436.66; A. Gauthier, St. Thomas d'Aquin, $1,916.66; J. M. Gillespie, Abbotsford, $840; N. Giroux, St. Cesaire, $1,173.33; Hubert Gladu, Maneville, $2,106.66; Jos. Gladu, Mont. St. Gregoire, $366.66; Henri Goyette, Mont St. Gregoire, $500; Richard Hamilton, Rosemere, $2,233.33; Edwin Heusser, Sweetsburg, $1,246.66; R. G. Hodge, Cookshire, $1,634.65; H. E. Hodgman, Birchton, $536.66; W. M. Horn, Barnston, $306.66; Jos. Houde, St. Felix de Valois, $1,256.66; F. Hovey, Ayer's Cliff, $573.32; A. E. Humphrey and H J. Call, Dixville, $616.66; H. C. and C. R. Ingalls, Frelighsburg, $1,283.33; B. S. Ingham, Lennoxville, $1,840; Henri Jeanotte, Belœil Village, $786.66; R. Jerseys, Richmond, $300; W. A. Jolley, Waterloo, $1,096.66; Geo. Laliberte, St. Nicholas, $750; J. A. Lamy, St. Leon, $2,023.33; R. Laurin, St. Hermas, $480; Lavallee and Poulette, St. Norbert, $300; James Leach, Aylmer, $500; Mary Le Baron, North Hatley, $383.33; R. Lebeau, St. Brigide D'Iberville, $2,640; J. Leclere, St. Charles, $573.33; Messrs. Lewis, $753.44; U. Lincourt, St. Barthelemy, $1,016.66; L. E. Loiselle, Mont Laurier, $2,350; W. G. Loomis, Lennoxville, $1,020; W. A. Lowell, North Hatley, $1,393.33; J. Lumsden, Deschenes, $520; E. E. Lusk, Aylmer, $786.66; J. S. McCaghren, Aylmer, $700; W. H. McConnell, Aylmer, $690; M. McCrea and F. D. McNaughton, $346.66; J. J. McDougall, Ormstown, $500; J. D. McMartin, St. Eustache, $1,013.33; J. S. Marlin, Lennoxville, $2,399.99; J. Mason, and W. Mount, $796.66; F. Mathieu, $473.33; B. Mercier and D. Bolduc, Compton, $720; R. J. Mercur, Dorval, $3,126.66; G. H. Montgomery, Philipsburg, $533.33; W. Murray and J. McVicar, Brownsburg, $671.32; R. R. Ness and Sons, Howick, $399.99; W. P. Olney, Danville, $340; H. Ostiguy, Marieville, $466.66; Alphonse Paquet, St. Nicholas,	

Votes 45 and 465: Health of Animals—Continued $ cts.
Crédits 45 et 465: Santé des animaux—Suite

Contagious Diseases Division—Continued—*Division des maladies contagieuses*—Suite

Quebec— *Concluded*—Québec—*Fin*
Payments for cattle slaughtered affected with tuberculosis—*Concluded*
$1,243.33; J. E. Pelletin, St. Boniface, $1,333.32; C. Pelletier, Rivière du Loup, $300; J. Poisson, Mont St. Gregoire, $300; Jos. Potvin, Farnham, $533.33; Ephrem Quintin, Mont St. Gregoire, $916.66; T. Racine, Granby, $700; N. Reynolds and T. E. Whittal, St. Agnes, $846; T. Ritchot, L'Assomption, $1,126.66; A. Robitaille, Granby, $356.66; E. Routliffe, Aylmer, $1,303.33; Routliffe Bros., $1,793.33; R. A. Routliffe, Aylmer, $1,116.66; Arthur Roy, Ste. Perpetue de Nicolet, $333.33; R. W. Rutherford, Huntingdon, $736.65; W. J. Scott, Ormstown, $300; Earl Sims, Kingsbury, $2,138; W. H. Skillen, South Durham, $1,930; J. T. Smythe, Huntingdon, $800; Marcus G. Solomon, Kingsbury, $836; W. E. Solomon, Kingsbury, $1,568; E. Soucy, Waterloo, $1,100; C. E. Standish, Magog, $1,989.99; A. W. Stevens, Trenholmville, $1,056.66; W. J. Stewart, Glenelm, $2,193.33; H. L. Stowe, Cowansville, $1,453.33; E. Sylvestre, St. Hyacinthe, $593.33; E. O. Taber, Kingsbury, $300; Messrs. Tardif, Bromptonville, $903.33; Messrs. Theberge, Richelieu, $820; A. E. Thompson, Knowlton, $460; L. Thouin, Repentigny, $586.66; L. Thouin, L'Epiphanie, $366.66; T. Thouin, Repentigny, $440; J. Z. Tisdale, Lachenaie, $706.66; A. True, Lennoxville, $1,556.66; R. Vadnais, Granby, $1,230; J. H. Venne, Lachenaie, $1,000; J. Vielleux Fils, Compton, $660; D. Viens, Marieville, $1,143.33; P. Viens, Marieville, $690; R. L. Wells, West Brome, $1,056.66; H. Wright, Aylmer, $300; R. H. Wright, Aylmer, $1,766.66; small payments, $22,568.27.. 163,646 73
Payments for horses slaughtered affected with glanders: A. Couture, Montreal, $200; Dupuis and Fils, Hull, $1,400; G. Ouellette, Montreal, $200; P. Vandelae, Montreal, $200; small payments (4), $400..... 2,400 00
Ontario ($573,166.31)—
Salaries and expenses of officials.....(Page A—24) 156,720 03
Rentals: Fort Frances, J. East, $240; Toronto, Canadian National Rys., $434.09, Federal Building Corporation, $2,005.20, Union Stock Yards, $377.50; Windsor, Canadian Pacific Ry. Co., $85, W. Revell and G. Mair, $750..... 3,891 79
Fuel, $144.24; hardware, $261.50; veterinary supplies, $325.18; cartage, $302; sundries $575.90; legal expenses, $10.45..... 1,619 27
Payments for cattle slaughtered affected with tuberculosis: Moses Abra, Blair, $1,736.66; A. H. Acres, Britannia Bay, $2,039.99; Robt. Allingham, Sarnia, $500; P. Allison and C. Graham, Chesterville, $1,330; Allison Bros. Chesterville, $1,330; George Amos and Son, Moffatt, $2,030; A. Anderson and Son, Caledonia, $1,406.67; W. Annett and Sons, Watford, $1,680; Arbogast Bros., Sebringville, $1,099.99; R. H. Ashton and Co., Morrisburg, $1,783.32; R. and A. H. Baird, New Hamburg, $4,317.32, refunded to Casual Revenue $100; Baker Bros. Portsmouth, $1,549.88; Ray Barkley, Inkerman, $1,266.66; Bates Bros., Baltimore, $1,656.66; Batty Bros., Meaford, $800; T. E. Bedogood and C. D. Leitch, Thorndale, $583.33; Belvoir Stock Farms, Delaware, $879.99; F. Binette, Prescott, $1,000; H. V. Binkley, Freeman, $1,419.99; C. E. Bonnycastle, Campbellford, $2,473.32; D. W. Booth, Brockville, $500; J. C. Bradley, Stittsville, $1,823.33; F. R. Breckon, Bronte, $740; C. H. Brown, Welland, $1,299.99; Duncan Brown and Sons Shedden, $770; Messrs. Brown, Tamblyn and Powers and Son, Orono, $2,086.66; M. J. Brown, Norvale, $936.66; R. Bryant, Strathroy, $800; H. A. Burrell, Norwich, $3,036.66; Jas. Callagan, Lindsay, $1,656.65; H. F. Carscadden, Russell, $2,086.66; Jas. A. Caskey, Madoc, $1,300; Jas. E. Casler, $750; A. N. Chambers, Salford, $1,200; E. E. Chant, Burgessville, $880; Percy F. Clemons and Dennis Sager, St. George, $1,533.33; Clarence D. Clene, Belmont, $500; A. E. Clinton, St. Thomas, $1,520; Robert Cooper, Welland, $1,666.66; Wm. E. Cornish, Belmont, $883.33; Coughlin Bros., Peterboro, $693.33; Austin Cowan, Norwich, $1,946.66; D. Croskery, Kinburn, $1,190; Mrs. S. Cumberland, Port Hope, $1,306.65; D. Cumming, Russell, $2,653.33; Fred J. Curry, Markdale, $550; J. G. Currie, Ingersoll, $1,236.66; Geo. A. Curtis, Glanworth, $700; F. A. C. Darling,

Votes 45 and 465: Health of Animals—Continued $ cts.
Crédits 45 et 465: Santé des animaux—Suite

Contagious Diseases Division—Continued—*Division des maladies contagieuses*—Suite

Ontario—*Continued—Suite*
Payments for cattle slaughtered affected with tuberculosis—*Continued*
Almonte, $510; C. W. Davidson and Son, Kemptville, $593.33; Ralph Denny, Norwich, $2,503.33; Joseph Dickout, Salford, $1,150; Joseph Dolson, Brampton, $560; A. B. Douglas, Strathroy, $1,910; John B. Dowler, Billings Bridge, $1,570; Wm. Duffy, Union, $600; E. B. Durham, Smithville, $2,273.33; E. B. Durham, Smithville, $766.66; W. D. Dyer, Columbus, $3,083.33; J. Henry Eamer, Cornwall, $503.33; S. W. Edwards, Watford, $2,800; W. J. Elgie, Sault Ste Marie, $4,849.98; W. J. Ellis, London, $633.33; L. E. Farron, Newmarket, $1,240; F. S. Ferguson, Inverary, $3,906.66; R. D. Ferguson, Port Stanley, $1,763.33; A. D. Fleming, Reaboro, $996.66; N. A. Fletcher, Hannon, $936.66; W. C. Fletcher and E. J. Young, Hamilton, $600; A. D. Foster and Sons, Bloomfield, $600; J. J. Fox, Guelph, $1,999.97; C. W. Fraleigh, Bloomfield, $500; A. J. Fraser, Summerstown, $1,553.33; G. T. Fuller, Watford, $2,136.66; Gage, McDermid and Roelopson, Ancaster, $1,300; F. W. Garner, Beachville, $1,000; Ernest George, Belmont, $1,540; Wallace F. Gibb, Embro, $2,206.66; T. W. Gibson, Copetown, $1,396.66; E. J. Gleason, Lakeside, $633.33; C. E. Gray, Gananoque, $983.33; Isaac Greenburg, Billings Bridge, $840; J. W. Gregg, Ingersoll, $746.66; W. H. Grenzebach, Woodstock, $2,390; O. S. Griesbach, Collingwood, $500; Nation Gunn, Avonmore, $1,300; L. D. Hankinson, Brantford, $1,150; J. B. Hanmer, Norwich, $1,419.99; Geo. Hart, Woodstock, $2,506.66; Jas. Havey, Arnprior, $620; John and Jas. Havey. Arnprior, $600; F. V. Heeney, Ingersoll, $500; Hicks Bros., Ashburn, $1,073.33; W. J. Hill, Hurdman's Bridge, $920; John J. Hodgson, Ayr, $773.33; R. D. Hodwell, Hillsburg, $960; Arnold Hogg, Thamesford, $1,620; R. Norman Hogg, Uxbridge, $1,603.33; M. H. Hollingshead, Ingersoll, $1,166.66; J. D. and H. C. Holtboy, Glanworth, $3,353.33; R. N. Holtby, Port Perry, $1,423.33; Joseph Howard, Wood Hill, $2,313.33; Henry Hulse, Queensville, $2,783.33; Alex. Hume, Campbellford, $736.66; John E. Hurd, Grimsby, $843.33; J. W. Innes, Woodstock, $749.99; Geo. Isaac, Markham, $1,266.66; William and Herbert James, Almonte, $550; R. J. Jelly, Mossley, $1,396.66; B. G. Jenvey, Ingersoll, $950; M. Jerome and W. H. Sanders, Glanford Station, $600; J. C. Karn, Woodstock, $1,230; G. A. Kehoe, Blackburn, $890; R. J. and W. H. Kelly, Ingersoll, $5,909.99; C. A. Kincaid, Whitby, $1,673.33; Kyle Bros., Drumbo, $1,810; Julien J. Lalonde, Glenroy, $1,060; J. A. Lammeman, Currie's Crossing, $2,600; Edgar Lancaster, Blackburn, $1,100; B. R. Leavens, Bloomfield, $566.66; Lincoln Co. Industrial Home, St. Catharines, $533.33; C. E. Locke, St. Thomas, $1,100; John Lockhart, Woodstock, $1889.99; B. B. McCarty, Thamesford, $2,873.33; A. P. McDonald, Summerstown, $1,806.66; Robt. McEwen, London, $666.66; Wm. K. McEwen, Hurdman's Bridge, $1,180; John M. McGrath and S. E. Empey, Easton's Corners, $819.99; Neil McGugan, Shedden, $1,759.99; Fred McIntosh, Iroquois, $606.66; G. C. McIntosh, Science Hill, $993.33; Jas. McKay, St. Marys, $833.33; M. McKnight and Son, Aylmer, $1,540; G. W. McLaughlin and Son, Oshawa, $606.66; G. A. McMillan, Seagrave, $596.66; A. J. McMullin, North Augusta, $853.33; McNamara Bros., Stratford, $660; McNish Bros., Lyn, $4,669.99; Wm. Marritt and Son, Keswick, $1,206.66; J. Medland, Whitby, $1,520; Thos. L. Mercer, Markdale, $1,808; E. D. Miller, Picton, $1,036.66; Jacob Mogk and Son, Tavistock, $593.33; J. E. Montgomery and Sons, South Mountain, $506.66; W. J. Morley, Burgessville, $769.99; John A. Morrison, Mount Elgin, $2,166.65; T. J. Morrison, Balteau, $1,910; Henry Mossop, London, $640; Mount Elgin Institute, $893.33; G. F. Murton, Portsmouth, $2,086.66; N. C. Mussell, Kemptville, $883.33; Noble and Hambly, Bronte, $500; A. B. Nugent, Berwick, $1,870; G. T. Packham, Caistor Centre, $1,186.66; Geo. A. Peever, Renfrew, $1,799.99; A. F. Percy, Pickering, $802.66; Chas. Peters, Spencerville, $1,010; Abram Pike, Todmorden, $1,586.66; A. J. Plain, Iona Station, $1,753.31; Wm. Plunkett, City View, $790; H. H. Potts, Lynnville, $1,053.33; J. F. Pritchard, Norwich, $893.33; Wm. Pullin, Wood-

Votes 45 and 465: Health of Animals—Continued **Crédits 45 et 465: Santé des animaux**—Suite	$	cts.
Contagious Diseases Division—Continued—*Division des maladies contagieuses*—Suite		
Ontario—*Concluded—Fin*		
Payments for cattle slaughtered affected with tuberculosis—*Concluded* stock, $3,866.65; Queen Alexandra Sanitorium, $646.66; J. W. Real, Seagrove, $1,700; James Rettie, Burgessville, $2,233.33; Richardson Bros., Columbus, $2,569.99; D. S. Ritchie, Billings Bridge, $550; Ruggles Rivington, Carp, $3,046.61; C. V. R. Robbins, Wellandport, $766.66; Grant Robinson and J. B. Barkey, Easton's Corners, $1,166.66; Geo. E. and Nina M. Rose, Woodrous Corner, $540; W. A. Ross, Billings Bridge, $741.99; Fred Row, Currie's Crossing, $900; Arthur Sadler, Mossley, $2,349.99; Roy Sanders, St. Thomas, $700; W. S. Schell and Sons, Woodstock, $1,299.99; T. Scobie, Osgoode, $2,590; B. Shantz, Preston, $733.33; M. Shantz, Ayr, $2,043.32; W. H. Shore, Glanworth, $696.66; Wm. Shurr, Marshville, $866.66; G. E. Silcox, Shedden, $2,603.33; E. E. and A. W. Siple, Norwich, $710; Emery V. Smith, St. Thomas, $749.99; George Smith, Port Perry, $709.99; Geo. E. Smith, Hannon, $600; Skene Smith, Belmont, $706.66; Wm. C. Smith, Burgessville, $1,043.33; Robt. Snell, Norwich, $816.66; John Steckle, Kitchener, $1,013.33; W. C. Stevens, Delta, $2,776.66; C. J. Stock, Woodstock, $2,806.66; Fred Stock, Tavistock, $416.66; Geo. A. Sutherland, Lakeside, $1,376.63; Percy Sutherland, Longwood, $850; W. J. Taber, Athens, $4,286.66; Frank Taylor, Markdale, $650; Lloyd Taylor, Brantford, $1,006.66; A. H. Teeple, Woodstock, $1,373.32; Arthur Thomas, Salford, $1,933.33; Peter A. Thompson, Hillsburg, $1,620; John Usher, Colborne, $906.66; P. O. Vansickle, Alberton, $813.33; Geo. Walker, Kinburn, $719.99; Robt. M. Wallace, Bell's Corners, $2,396.66; W. E. Wardell, St. Thomas, $1,800; F. H. Watson, Seagrove, $573.33; J. L. Watson, Iona Station, $693.33; T. G. Webster, Port Perry, $916.66; J. J. Wilmot, Kingston, $2,203.33; Walter Wilson, Salford, $3,816.65; J. W. Witmer, Petersburg, $2,856.66; John G. Wood and A. G. Frew, Scotland, $1,616.66; R. S. Wood, Brockville, $700; W. Wyndham, Guelph, $2,313.33; McGregor Young, Hillier, $1,823.33; small payments (504), $100,450.40.....	407,302	58
Payments for hogs slaughtered affected with cholera: James Gibson, New Liskeard, $1,039.33; A. Legault, North Cobalt, $316; D. E. Mackenzie, Hurdman's Bridge, $766; Eugene Moraude, Tecumseh, $210; small payments (23), $1,301.31.....	3,632	64
Manitoba ($291,309.60)—		
Salaries and expenses of officials.....(Page A—24)	104,955	38
Rentals: Canadian National Railways, Toronto, $6, Imperial Canadian Trust Co., Winnipeg, $1,500; Public Markets Ltd., St. Boniface, $240, H. Squire Co., Winnipeg, $180.....	1,926	00
Telephone Service, Farmers and Merchants Telephone Co., Flaxton, N.D., $35.75; Manitoba Telephone System, Winnipeg, $265.....	300	75
Veterinary supplies, Drugs Limited, Winnipeg, $152.16, Sherwin-Williams Co., Winnipeg, $475.33.....	627	49
Hardware, $339.95; repairs, $182.40; sundries, $237.06; legal services, $38...	797	41
Payments for cattle slaughtered affected with tuberculosis: R. G. Ady and Jas. Govier, Gilbert Plains, $223.33; Thos. Annison, Beaver, $353.33; J. Anseeuw, Winnipeg, $670; J. G. Barron, Carberry, $220; W. A. Begg, Roseisle, $320; L. Bercovitch, Old Kildonan, $1,753.33; H. Bergner, Dickens, $500; G. Bogaert, Fort Garry, $200; C. Bossuyt, Fort Garry, $360; Isaac Bowman, Miami, $708.66; W. L. Brown, Carman, $373.33; W. Calderwood, Morse Place, $320; E. S. Canning, Deleau, $590; W. A. Canning, Deleau, $200; Carlson Bros., Roblin, $2,340; J. S. Carr, Carman, $366.66; R. A. Cartwright, Macdonald, $260; Messrs. Chalmers, Hayfield, $300; O. A. Chearns, Chater, $483.33; J. Cheetham, Winnipeg, $600; William Cheplick, West Kildonan, $280; J. W. Ching, Darlingford, $1,170; A. F. Church, Dickens, $254; J. Claeys, Fort Garry, $520; Alex. Clark and Sons, Stonewall, $266.66; J. Clark, Dauphin, $703.33; Thos. J. Clark, Manitou, $3,017.98; Gordon T. Clark, McCreary, $496.66; J. C. Clouston, Graysville, $220; J. Collinson, Souris, $200; P. Coopman, Pacific Junction, $240; I. Cormack Kenton, $1,526.66; Geo. W. Cornwall, Dauphin, $290; H. Coulson, Dauphin, $213.33; N. Dalman, Selkirk, $324; Dalman Bros., Selkirk, $1,816; I Daquay, St. Claude, $573.33; Wasyl Dawyduik, St. Claude, $549.33; C. Defoort, Old Kildonan, $438; A. Dejonkherre, Winnipeg, $240; G. Desempelaere,		

Votes 45 and 465: Health of Animals—Continued $ cts.
Crédits 45 et 465: Santé des animaux—Suite

Contagious Diseases Division—Continued—*Division des maladies contagieuses*—Suite

Manitoba—*Continued—Suite*
Payments for cattle slaughtered affected with tuberculosis—*Continued*
Tuxedo, $1,280; De Visscher Bros., St. Boniface, $3,700; Dhondt and De Meyer, Tuxedo, $820; W. Dobenko, Winnipeg, $950; J. O. Down, Holland, $466; R. Drysdale, Brandon, $220; A. Dubinski, Winnipeg, $760; Johan Dyck, Roland, $439.32; S. Dzogan, Winnipeg, $360; E. Fardoe, Dickens, $430; J. F. Fennelly, Somerset, $753.33; G. Filkow, West Kildonan, $440; Flaherty and Cassan, Brandon, $1,373.33; Sam Fratkin, Old Kildonan, $4,120; N. Freedman, Dickens, $520; T. H. Gelaude, Fort Garry, $4,486.66; Jas. D. Gemmill, Pilot Mound, $346.66; Mrs. M. Gibb, Rosebank, $413.33; F. Gloux, St. Claude, $256; E. Gobert and Sons, Winnipeg, $480; J. T. Goodman, Winnipeg, $280; J. L. Gordon, Deleau, $1,024; John Graham, Carberry, $848.33; D. Grenkow, Winnipeg, $2,888; H. S. Hall, Elm Creek, $928; C. Hamers, Fort Garry, $800; A. C. Hanson, Cartwright, $326.66; P. J. Hart, Fort Garry, $420; E. C. Harte, Brandon, $546.66; H. W. Harvey and Son, Rapid City, $200; James Hay, Old Kildonan, $830; C. Helman, Carman, $266.66; I. Henderson, Ochre River, $303.33; J. J. Hezzelwood, Roland, $210.66; James H. Hodgson, Myrtle, $366; Messrs. W. and J. Hodgson, Myrtle, $443.33; J. Hoffman and J. Brodie, East Selkirk, $240; W. C. Honey, Binscarth, $686.66; Wm. Hughes, Dickens, $280; M. E. Humphries, Winnipeg, $280; Wm. Humphreys, Fort Garry, $230; H. Hysop, Killarney, $400; C. E. Irwin, Newdale, $216.66; H. E. and W. Jackson, Alexander, $400; R. Jefferson, Winnipeg, $480; J. Jonasson, Winnipeg, $200; G. A. Kent, Kenton, $340; Geo. Kessel, St. Claude, $647.33; Kinalineaky Farm, Headingly, $5,190; James Kruger, Winnipeg, $200; D. L. Lamb, Grosse Isle, $320; T. Landles, Graysville, $476; John Langman, Holland, $1,716.66; Harry Leader, Burnside, $200; P. A. Leask, Lenore, $1,443.33; A. Lehman, Elm Creek, $254; Thos. McCallum, Myrtle, $293.33; W. J. McComb, Beresford, $340; J. MacDonald and L. McMeans, Winnipeg, $1,520; Robt. McFee, Carman, $200; J. D. McGregor, Brandon, $3,843.32; J. H. and C. McGregor, Ochre River, $630; Peter McIntyre, Carman, $232; A. J. MacKay, Macdonald, $1,080; Francis McKendry, Dickens, $1,140; McKendry Dickens, $550; J. A. McKinnon, Napinka, $1,690; McMillan Bros., Winnipeg, $1,228; C. H. McNab, Snowflake, $300; R. McPherson, Brandon, $220; M. McQueen, Stephenfield, $288; R. McQueen, Stephenfield, $319.33; P. Machtelinckx, Norwood Grove, $493.99; A. S. Maguire, Elgin, $253.33; Pete Malzensky, Old Kildonan, $400; Maynard Bros., Dauphin, $440; Mental Hospital, Selkirk, $840; Robert Metcalf, Carman, $313.33; Marie Missiaen, St. Norbert, $490; W. F. Mitchell, Fort Garry, $600; M. Morgans, Chater, $1,692.66; O. G. Mowbray, Roland, $309.33; John Murray, Graysville, $385.99; Emma Muys, Fort Garry, $1,363.33; Gustaff Muys, Winnipeg, $913.33; Alex Nault, Fort Garry, $880; Harold Orchard, Miami, $373.33; J. C. Overwater, Carman, $280; Thos. Page, Dickens, $3,280; Thos. Parkes, Oak Lake, $426.66; J. L. Parkinson, Roland, $213.33; W. L. Parrish, Winnipeg, $240; Alex. Peters, Old Kildonan, $235; Mrs. L. Polenski, Winnipeg, $800; H. Pulaski, Winnipeg, $320; J. E. Redmond, Souris, $346.66; Jules Remmery, Winnipeg, $3,100; C. Reynaert, Dickens, $360; George Rice, Stonewall, $973.99; A. C. Riddell, Dauphin, $309.99; J. J. Ring, Crystal City, $1,363.33; W. Robson, Deleau, $1,170.66; A. J. Rowland, High Bluff, $482.66; R. W. Rutherford, Teulon, $666.66; F. Ryfko, Winnipeg, $360; St. Boniface College Farm, $320; Percy Scharf, La Riviere, $507.33; A. A. Scott, Roland, $422.66; J. A. Scott, Roland, $610; J. Shaward, Dickens, $280; Thos. L. Skinner, Headingly, $714; D. Slobodzean, Winnipeg, $200; Geo. W. Smith, Portage la Prairie, $230; H. M. Smith, Beaver, $200; J. C. Smith, Souris, $600; W. F. Somers, Carman, $230; G. J. Staples, Stephensfield, $1,049.33; J. H. Stephenson, Woodworth, $2,522; J. Story, Grandview, $266.66; J. Dunfield, Dauphin, $416; W. E. Strange, Brandon, $253.33; Mrs. I. Sveinsson and Sons, Cypress River, $200; Geo. Swales, Carman, $493.32; O. S.

Votes 45 and 465: Health of Animals—Continued **Crédits 45 et 465: Santé des animaux**—Suite	$	cts.
Contagious Diseases Division—Continued—*Division des maladies contagieuses*—Suite		
Manitoba—*Concluded—Fin*		
Payments for cattle slaughtered affected with tuberculosis—*Concluded*		
Swanson, Selkirk, $840; E. R. Taillieu, Pacific Junction, $553.33; M. A. Thompson, Inkster, $320; Russell Thompson, La Riviere, $353.33; H. Thowaldson, Selkirk, $454; Turbett Bros., Winnipeg, $554; S. Tymus, Winnipeg, $620; C. Van Eenoo, St. James, $1,200; H. Van Eenoo, Fort Garry, $2,680; Van Haute Bros., Stony Mountain, $453.33; Sir William Van Horne, East Selkirk, $400; W. R. Van Koughnet, Carman, $358.66; J. Van Tournhout, Fort Garry, $520; A. Van Wallaghem, Winnipeg, $1,720; C. H. Van Wynsberghe, Fort Garry, $1,330; Chas. Van Wynsberghe, Winnipeg, $1,050; C. Van Wynsberghe, Tuxedo, $452; Louis Verbeek, Fort Garry, $1,473.33; A. Waddell, Sperling, $210; John R. Waddell, Sperling, $210; J. B and D. T. Wallace, Stockton, $822.66; C. A. Ward, Dauphin, $256.66; G. W. Webster, Roland, $360; W. M. Weir, Rosebank, $426.66; W. M. Winram, Manitou, $304; Peter Wright, Myrtle, $436; John A. Young, Cypress River, $200; A. Zarawiecky, Winnipeg, $548; Mike Zawocky, West Kildonan, $254; small payments (658), $43,121.29	182,525	57
Payments for hogs slaughtered affected with cholera: Mike Stecki, Prairie Grove, $55; small payments (6), $122	177	00
Saskatchewan ($95,894.88)—		
Salaries and expenses of officials.....(Page A—24)	58,914	19
McKinstry, W., Maple Creek, construction of cottage for Veterinary Inspector	1,572	00
Construction of dipping vats: Big Muddy Dipping Association, $400; G. Bouffard, Willow Bunch, $300; T. Craighead, Perdue, $300; W. E. Hall, Hanley, $300, A. Ross, Nutana, $300, H. L. Whicher, Kishey, $300, Young Dipping Association, $300	2,200	00
Veterinary supplies: Lynch, Parker & Plews, Regina, $356.78; Wood, Vallance Ltd., Regina, $766.69; sundries, $355.10	1,478	57
Fuel, $357.25; legal expenses, $21.15; sundries, $411.92	790	32
Payments for cattle slaughtered affected with tuberculosis: Jesse Balkwill, Windhurst, $440; Wilfred C. Bliss, Prince Albert, $2,894.66; C. G. Boynton, Netherhill, $800; Browne Bros., Newdorf, $400; J. F. Clark, Bender, $683.33; Messrs. A. E. and A. Daku, Kipling, $200; J. C. Halford, Sintaluta, $200; W. T. Grayford, Talmage, $1,000; S. A. Ferrie, North Battleford, $3,226.65; Fred Jones, Moose Jaw, $279.99; D. G. McKay, Beverley Station, $786.66; Donald McKinnon, Cupar, $310; H. A. Machan, Antler, $790; Bernard Phillips, North Battleford, $200; Regina, Department of Public Works Institutional Farms, $1,373.32; Scottish Co-operative Wholesale Society, Hughton, $1,188.66; Levi Shaw, Davin, $234; W. S. Shore, Cupar, $672; W. L. Sims, Strasbourg, $300; Geo. S. Smith, Moose Jaw, $413.33; W. N. Stone, Manor, $290; Linton Suggitt, Imperial, $563.33; W. J. Thompson, Bender, $508; J. R. Waterhouse, Parkside, $600; F. Willsey, Brough, $330; R. A. Wright, Drinkwater, $6,502.64; small payments (76), $5,123.90	30,310	47
Payments for hogs slaughtered affected with cholera: L. P. Jones, Perdue, $38; N. H. Loutzenhiser, Moose Jaw, $421.33	459	33
Payments for horses slaughtered affected with glanders: Lorne Gordon, Gull Lake, $100; Jean Tenaille, Maple Creek, $70	170	00
Alberta ($145,109.42)—		
Salaries and expenses of officials.....(Page A—24)	100,724	85
Alberta Government Telephones, Medicine Hat, exchange service, $120.65; l.d. messages, $445.30	565	95
National Drug and Chemical Co., Calgary, 23,980 lb. sulphur	875	27
Rentals: Alberta Stock Yards Co., Calgary, $561; Edmonton Stockyards, Ltd., $210	771	00
Fuel, $163.55; telegrams, $95.60; legal services, $20; sundries, $465.17	744	32
Range riders for mange treatment: W. H. Daly, Munson, $372; G. Holmes, High River, $486; O. Joughin, Calgary, $528; A. T. Murphy, Milk River, $2,176.71; L. E. Nolana, Brooks, $910.50; P. C. Parker, Cardston, $1,728; G. S. Short, Calgary, $561; J. C. Temple, Ravenscrag, $528; P. Underwood, Medicine Hat, $1,635; storage on sulphur, $101.70; freight and cartage, $165.73; sundries, $27.18	9,219	82

Votes 45 and 465: Health of Animals—Continued **Crédits 45 et 465: Santé des animaux**—Suite	$ cts.
Contagious Diseases Division—Concluded—*Division des maladies contagieuses*—Fin	
Alberta—*Concluded—Fin*	
Payments for cattle slaughtered affected with tuberculosis: Allen Bros., West Edmonton, $866.66; C. Ball, Sedgewick, $439.99; M. W. Bell, Islay, $683.33; N. F. Bell and B. J. Whitebread, Islay, $451.33; Geo. Bevington, Winterburn, $2,716.66; M. J. Breckenridge, Edmonton, $480; Wm. Campbell, Edmonton, $320; F. R. Cathro, Calgary, $2,757.62; J. G. Clark, Clark Manor, $1,259.33; A. A. Dickson, Millet, $2,497.64; G. G. Fowler, Waskatenau, $326.66; H. Harford, Calgary, $360; T. R. Henderson, Tofield, $394.66; W. P. Huff, Edmonton, $360; W. E. Jeffrey, Namao, $390; Lindsay Bros., Strome, $413.32; J. R. Love, Irma, $564.66; Frank Lucas and Sons, Wetaskiwin, $333.33; C. A. McLeod, Morinville, $656.66; L. E. Marr, Millet, $530; G. and J. Menzies, Graysville, $956.66; J. W. Mitchell, Calgary, $323.33; W. C. Morden, Tofield, $419.33; Morris Bros., Edmonton, $405.32; J. L. Murrell, Sharon, $600; Neil Ross, St. Albert, $210; Richard Secord, Edmonton, $335.33; W. H. Tibb, Airdrie, $2,276.66; H. E. Tellier, Morinville, $533.33; small payments (156), $9,346.40	32,208 21
British Columbia—Colombie-Britannique ($58,165.35)—	
Salaries and expenses of officials.....(Page A—24)	51,196 01
British Columbia Telephone Co., Vancouver: exchange service, 12 m.....	109 20
Rental, Canadian Pacific Railway Co., Montreal, $261; Great Northern Railway Co., St. Paul, $17; Mrs. Vina McCallum, Grand Forks, $228..	506 00
Improvements at stations: Keremeos, $113.60; Newgate, $373.02.....	486 62
Sundry payments.....	359 56
Payments for cattle slaughtered affected with tuberculosis: W. H. and W. S. Annis, Chilliwack, $448; G. I. Blair, Milner, $220; J. T. Brown, Colebrook, $399.99; Colony Farm, Essondale, $566.66; Alex. Davie, Ladner, $273.33; A. E. Dumville, Sardis, $314; C. H. Evans and Son, Sardis, $200; R. C. Philipson, Chilliwack, $533.33; James Turner, Sidney Island, $1,180; small payments (7), $1,013.32.....	5,148 63
Payment for hogs slaughtered affected with cholera: J. T. Henley, Chilliwack.....	359 33
Yukon ($390)—	
Salaries and expenses of officials.....(Page A—24)	390 00
General—En général ($34,444.41)—	
Salaries and expenses of officials.....(Page A—24)	3,524 95
Bell Telephone Co., l.d. messages.....	248 65
Laboratory supplies: Faichney Instrument Corporation, Watertown, N.Y., $347.92; Instruments Limited, $1,388.20; Lederle Antitoxin Laboratories, New York, $33.07; National Drug and Chemical Co. Ltd., $156; Randall Faichney Co., Roxbury, Mass., $592.58.....	2,517 77
Ketchum Manufacturing Co., Ltd., 160 M tags, $4,845.60; 96 punches, $350.04; 33 branding irons, $186.48.....	5,382 12
Grant for entertaining members of the A.V.M.A. convention at Montreal..	1,000 00
Cartage, $436.50; customs, $347.63; express, $820.80; freight, $187.26; periodicals, $797.06; advertising, $449.71; telegrams, $1,490.34; sundries, $540.20.....	5,069 50
King's Printer, sundry printing, $9,961.66; Stationery Office, sundry supplies, $6,739.76.....	16,701 42

Pathological—Division de pathologie ($36,598.59)

Salaries and expenses of officials.....(Page A—24)	18,105 42
Becker Lumber Co., Lethbridge: sundry lumber.....	307 25
Burke, W. F., Charlottetown: services at laboratory, $919.50; rent of Fox Experimental Station, $125; feed supplied to foxes, $466.60.....	1,511 10
Farm Products Ltd., Lethbridge: 30.325 t. alfalfa, $485.20; 19.25 t. bluepoint hay, $369.60; sundries, $13.50.....	868 30
Heath, W. A., Agassiz: repairs and additions to Research Station.....	639 50
Hillock, John & Co., Toronto, refrigerator.....	475 00
Hull Electric Co., electricity supplied to Research Station.....	266 20
Instruments Ltd., Ottawa: 3 microscopes, $523.20; 1 centrifuge, $147; 2 incubators, $245.03; sundries, $147.91.....	1,063 14
Murtagh, Geo., Ironside: 7.06 t. hay.....	204 72

		$ cts.
Votes 45 and 465: Health of Animals—Concluded **Crédits 45 et 465: Santé des animaux**—Fin		
Pathological—Concluded—*Division de pathologie*—Fin		
National Drug & Chemical Co., Ottawa: sundry drugs		278 99
North American Collieries Ltd., Coalhurst: 41.25 t. coal		274 33
Saunders, Geo., Ottawa: 91 t. hay, $1,254.40; 12.5 t. straw, $114.25; 16 t. oats, $614; sundries, $230		2,212 65
Thomas, A. H. Co., Philadelphia: laboratory supplies		617 93
Watson, E. A., Hull: sundry laboratory expenses		568 73
Western Canada Hardware Co., Lethbridge, 2 t. carbide		350 00
Small payments: laboratory supplies, $732.41; lumber, $306.02; feed, $441.29; hardware, $836.80; groceries, $483.93; fuel, $156.85; cartage, $45.75; freight, $58.45; periodicals, $10.48; sundries, $1,799.39		4,871 37
Caretakers, labourers, etc., Biological Laboratories: T. H. Deavy, $1,372.50; W. Deavy, $1,181.25; N. Gagne, $329.76; Mrs. A. McDonald, $391.25; E. Thibeault, $160.20; G. M. Westell, $549		3,983 96
Meat and Canned Foods—Division des viandes et produits alimentaires en conserves ($521,062.92)		
Salaries and expenses of officials	(Page A—24)	510,975 90
Bell Telephone Co., Montreal: exchange service, 12 m., $92.52; l.d. messages, $23.65		116 17
Canadian Industrial Alcohol Co., Montreal: 1 drum alcohol, $700.95; 2 drums benzine, $97.98		798 93
Ketchum Mfg. Co., 15,500 tags		442 40
Mathieu, J. S., Montreal: laundering coats used by inspectors at packing plants, 12 m		1,956 40
Robinson, F. W., Kentville, N.S., 1 Ford car		543 09
Medical services for inspectors: Dr. E. E. Robbins, Montreal, $135; Dr. Rogers, Winnipeg, $72; Dr. Selby, Calgary, $21; Dr. Houston, Toronto, $122; Dr. R. S. Tyrell, Toronto, $286		636 00
Legal expenses, $202.18; small accounts (21), $526.81		728 99
Express, $1,887.10; freight, $13.83; periodicals, $9.79; customs, $14.58; telegrams, $638.30		2,563 60
King's Printer, sundry printing, $1,095.37; Stationery Office, supplies, $1,206.07		2,301 44
		2,068,959 87
Detailed in 1922-23		70,049 36
		2,139,009 23
Less—		
Sales: sulphur and vaccine serum	1,509 65	
Fees for ear-tagging animals	1,402 80	
Refunded in error from 1924-25	662 89	3,575 34
Total		2,135,433 89
Votes 47 and 461: International Institute of Agriculture **Crédits 47 et 461: Institut international d'Agriculture**		
Library of Congress, Washington, printed cards		103 51
Contribution to the International Institute of Agriculture, Rome, 1922-23, $13,994; supplies, $16.20		14,010 20
Canada's share of the expenses of the British delegates on the Permanent Committee at Rome		853 83
Sundry accounts (7)		38 10
Periodicals, $1,172.25; telegrams, $166.12		1,338 37
King's Printer, sundry printing		960 37
Stationery Office, sundry supplies		2,663 51
		19,967 89

Vote 48: Live Stock—Crédit 48: Bétail	$ cts
General—Dépenses générales, ($716,152.48)	
Salaries and expenses of officials.....(Page A—34)	552,289 28
Bain, C. E., St. Boniface, Man.: purchases for demonstration purposes, 8 hogs, $108.25; 13 steers, $1,015.81; sundries, $213.01.....	1,337 07
Bosworth & Clark, Ltd., Paris, Ont., use of ton truck, 215 d. at $7.....	1,505 00
Bourque, Arthur, Hull, Que., 2 exhibit windows with counter.....	425 00
Brown, Prof. Edward, London, Eng., 5 lectures on poultry topics at $25.....	125 00
Calgary Motors, Ltd., use of 1¼ ton Reo truck, 104 d. at $10.....	1,040 00
Canadian Co-Operative Wool Growers, Ltd., Toronto: 4 shearing machines, $76; 14 cases dipping powder, $303.80; sundry machine parts, $101.93; sundries, $107.46.....	589 19
Canadian Government Motion Picture Bureau: 6,969 ft. film, $457.03; 211 transparencies, $764.50; sundry prints, etc., $179.58.....	1,401 11
Cleghorn & Beattie, Ltd.: supplying material and making curtains, draperies, etc., for exhibit at Wembley, $921.54; 6 grass mats, $90.....	1,011 54
Cummings, M. N., Westboro, Ont.: cases, 4 show, $912; 1 egg exhibit, $195; 30 wool exhibit, $120; 40 skeleton, $385; 8 storage, $84; picture moulding, $79.17; 4,552 sq. ft. beaver board, $219.60; sundry lumber, etc., $551.72.....	2,546 49
Cunningham, W. R.: exhibition models, 1 at $150, 4 at $250.....	1,150 00
Hartnett Lumber Co.: 1 exhibit case with sections, $225; 4 tank forms, $120; sundries, $43.....	388 00
Ketchum M'f'g. Co., Ltd.: tags, 13,548 clincher, $439.93; 226,350 hog grading, $5,730; 100 pliers, $200; 101 punches, $202; sundries, $286.61.....	6,858 54
Lawrence Dairy Supply Co., Ltd., milk testers, scales, etc.....	200 90
McAuliffe-Davis Lumber Co., Ltd.: lumber for making packing cases and show cases, contract.....	1,050 00
Marshall, A. J.: lights, 210 22″x22″ $243.60, 140 24″x24″ $100, 140 frosted 24″x24″ $215; paints, etc., $518.29.....	1,076 89
Mulhall Hardware, Ltd., sundry hardware supplies.....	471 28
Photographic Stores: 1 acme motion picture machine, $300; lamps, $154.20; sundries, $300.67.....	754 87
Rhodes, Ernest, advance refunded to Casual Revenue.....	500 00
Rideau Specialty Co., Smith's Falls, Ont.: 17,300 sealed bands, $218.07; sundries, $60.11.....	278 18
Rubas & Randall, Toronto: rental of furniture, $175; sundries, $81.40.....	256 40
Thompson, W. H., 4 oil paintings.....	200 00
Walkey, G. A., Toronto, ribbons for Swine Clubs and Sheep Fairs, etc.....	186 00
Small accounts (46).....	4,790 75
Lettering signs, panels, etc., for exhibits, 9 accounts.....	508 75
Electrical wiring and supplying lights for exhibits, 11 accounts.....	734 87
Rental of offices—Loyer de bureaux—	
Calgary, 12 m., $561; Charlottetown, 12 m., $562.50; Edmonton, 12 m., $414; Paris, 11 m., $110; Prince Albert, 11 m., $220; Qu'Appelle, 11 m., $242; Moncton, 12 m., $450; Montreal, 12 m., $624; Moose Jaw, 12 m., $240; St. Boniface, 12 m., $360; Sherbrooke, 10 m., $250; Toronto, 1 office, 12 m., 1 room 5 m., $554; Winnipeg, 12 m., $1,020.....	5,607 50
Telephone Services—Service du téléphone—	
Alberta Government Telephones: Calgary, exchange service, 12 m., $78, l. d. messages,, $193.85; Edmonton, l. d. messages, $259.10.....	530 95
Bell Telephone Co., Ltd.: Montreal, exchange service, 3 phones, 12 m., $222, l. d. messages, $435.02; Ottawa, l. d. messages, $468; Paris, l. d. messages, $79.25; Sherbrooke, exchange service, 12 m., $41.16, l. d. messages, etc., $128.57; Toronto, exchange service, 4 phones, 12 m., $278.53, l. d. messages, etc., $600.88.....	2,253 41
B.C. Telephone Co., Vancouver: exchange service, 2 phones, 12 m., $187.20; l. d. messages, $48.85.....	236 05
Edmonton City, Telephone Dept.: exchange service, 15 m. to June 30, 1924, $193.65; sundries, $16.60.....	210 25
Manitoba Telephone System, Winnipeg: exchange service, 2 phones, 12 m., $201.40; l. d. messages, $384.35; sundries, $18.80.....	604 55
Maritime Telegraph & Telephone Co., Truro, l. d. messages.....	375 49
New Brunswick Telephone Co., Ltd., Moncton: exchange service, 12 m. to Feb. 28, 1924, $63.60; l. d. messages, $336.30.....	399 90
P.E.I. Telephone System, Charlottetown: exchange service, 12 m., $68; l. d. messages, $73.39.....	141 39

Vote 48: Live Stock—Continued—**Crédit 48: Bétail**—Suite $ cts.

General—Concluded—*Dépenses générales*—Fin

Telephone Service—*Concluded*—Service de téléphone—*Fin*
Saskatchewan Government, Department of Telephones, to Aug. 31, 1924: Prince Albert, exchange service, 12 m., $45; l. d. messages, $2.10; Qu'Appelle, exchange service, 12 m., $50, l. d. messages, $118.85; Regina, exchange service, 18 m. (⅓ rental), $30 ..... 245 95
Reimbursements to sundry persons for freight on stock to Royal Winter Fair, Toronto 4,546 66
Bacon, lamb, etc., for use in connection with short courses 1,950 07
Banquets for delegates—
Chateau Laurier: 58 dinners, $116; cigars, $9.50 ..... 125 50
Queen's Hotel, Toronto: dinners, $200; service, cigars, etc., $30 ..... 230 00
Outlay *re* Better Live Stock Improvement Train: fodder and bedding for stock, $1,169.43; animals for demonstration purposes and resale, $274.07; services caretaking and loading bulls, $840.25; cartage, $94; meals and lodging for men, $1,799.75; sundry supplies, $213.31; less short paid, $3.90 ..... 4,386 91
Outlay *re* importation of rams from Great Britain: travel of officials, $4,557.05; feed and care of stock, $978.34; freight, $311.19; insurance, $1,127.26; sundries, $377.29 ..... 7,351 13
Services furnishing market reports: John Blain, Glasgow, $208; B. K. Grove, Edmonton, $260; J. G. Kitson, London (Eng.), $335.80; Lee & Moss, London (Eng.), $506.13; H. Mason, Montreal, $290; D. Naismith, Vancouver, $260; Weldon H. Potts, St. John, $240; John Wilson, Calgary, $260; small payments (8), $787.87 ..... 3,147 80
Expenses of delegates purchasing pure bred rams 1,003 35
Expenses of delegates attending conventions, etc 143 14
Labourers—Hommes de peine—
Brighton, Harris W.: 157 d. to Nov. 30 at $4; expenses, $674.62; refunded to Casual Revenue, $68.13 ..... 1,370 75
Collins, H. F., Weston, Ont.: 313 d. at $5; expenses, $158.28 ..... 1,723 28
Cunningham, Hugh, 552 h. at 75c 414 00
Gamble, W. A.: 48 d. to Sept. 30 at $4; expenses, $133.25 ..... 325 25
Marcoux, A. G., Lennoxville, Que.: 54 d. to Sept. 11 at $4; expenses, $647.01. 863 01
Slack, W. F.: 2,488 h. at 75c.; expenses, $255.15; refunded to Casual Revenue, $145.70 ..... 2,266 85
Sundry wages 629 05
Special outlay: honorarium and expenses paid to P. W. T. Ross, Guelph, Ont., $137; expenses of P. Grondin, College de Levis, $512.27 ..... 649 27
Advertising: contract, Jas. Fisher Co., Ltd., Toronto, $24,334.33; R. C. Smith & Son, Ltd., Toronto, $1,416.11; sundry, $506.78 ..... 26,257 22
Cartage, $1,671.23; customs, $16.19; express, $9,852.09; freight, $949.39; periodicals, $1,271.14; registrations, etc., $735.25; telegrams, $14,611.24 ..... 29,106 53
King's Printer, sundry printing, $24,434.53; Stationery Office, supplies, $12,661.33. 37,095 86
Legal expenses and taxed costs (8) 351 30
Advance to J. A. Sauve, charged in error to this Vote and refunded to H. of A... 35 00

Judges at Fairs—Juges aux expositions ($19,562.18)

Travelling allowance of $8 per diem and expenses: J. E. Arnold, Grenville, Que., 10 d., $259.45; W. E. Ashton, Waterloo, Que., 12 d., $334.25; H. Barton, MacDonald College, Que., 15 d. $350.70; J. W. Clark, Cainsville, Que., 21 d., $544; E. A. Davenport, Acme, Alta., 14 d., $293.65; G. E. Day, Guelph, Ont., 18 d., $358.20; Geo. Douglas, Mitchell, Ont., 8 d., $243.70; Jas. C. Douglas, Mitchell, Ont., 17½ d., $379.55; W. A. Dryden, Brooklin, Ont., 8 d., $240.05; D. C. Flatt, Hamilton, Ont., 8 d., $252.70; Alex. Galbraith, Edmonton, 12 d., $518.95; John Gardhouse, Weston, Ont., 19 d., $398.95; J. M. Gardhouse, Weston, Ont., 11 d., $328.45; F. C. Grenside, Guelph, Ont., 8 d., $270.50; J. E. Harris, Kingsville, Ont., 8 d., $219.65; C. Head, Regina, Sask., 21 d., $459.35; G. G. Henderson, Hamilton, Ont., 8 d., $266.40; R. M. Holtby, Port Perry, Ont., 14½ d., $409.20; W. H. Hunter, Orangeville, Ont., 8 d., $226.35; D. H. Kelly, Shakespeare, Ont., 7 d., $200.75; A. Knight, Cordova Bay, B.C., $322.45; S. A. Logan, Amherst, N.S., 20 d., $472.50; W. R. Lowes, Edmonton, 15 d., $609.85; D. E. McEwen, London, Ont., 7 d., $232; Wm. McKirdy, Chilliwack, B.C., 18 d., $532.15; R. Oke, London, Ont., 22 d., $661.65; J. H. Reed, Guelph, Ont., 8 d., $261.50; J. F. Roper, Charlottetown, 12½ d., $398.60; A. Scharfe, Blackburn, Ont., 13 d., $337.05; H. Smith,

Vote 48: Live Stock—Continued—**Crédit 48: Bétail**—Suite $ cts.

Judges at Fairs—Concluded—*Juges aux expositions*—Fin

Travelling allowance of $8 per diem and expenses—*Concluded*
Hay, Ont., 10 d., $283.35; R. S. Stevenson, Ancaster, Ont., 8 d., $235.55; Geo. L. Telfer, Paris, Ont., 17 d., $493.75; W. H. J. Tisdale, Toronto, 6 d., $243.20; Dr. S. F. Tolmie, $222.95; J. H. Warrington, Cornwall, Ont., 16 d., $480.90; W. Whitelaw, Guelph, Ont., 13 d., $344.25; W. J. Wilde, Brantford, Ont., 12 d., $321.40; Geo. Wood, Winnipeg, 16 d., $410.90; G. W. Wood, Winnipeg, 6 d., $200.05; small payments (68) $5,943.33..... 19,562 18

Distribution Policy—Système de distribution ($46,228.55)

Alberta Flour & Feed Co., Edmonton: 20.66 t. straw, $200.51; 45.66 t. hay, $899.13; 18½ t. oat chop, $559.25; 15.574 t. wool, $309.03; sundries, $47.50.... 2,015 42
Clarke & Stewart, Lennoxville: 5.05 t. corn meal, $191.80; 7.65 t. bran, $220.71; 7.05 t. shorts, $222.82; 57 bags ground oats, $86.10; sundries, $35.04..... 756 47
Fortin, J. Bte., Chambord Jct., Que., feed and care of 45 animals for short periods 238 05
Hamilton & Son, Edmonton: 18.27 t. straw, $175.33; 27.71 t. hay, $503.94; 9 t. oat chop, $234.20; sundry feed, $37.90 ..... 951 37
Parnell, W. J., Lennoxville, Que.: 21.83 t. hay, $261.96; sundries, $34.35..... 296 31
Quebec General Breeders' Assn., Quebec.: feed for stock, $33.99; freight and express, $147.39; registrations and transfers, $46.50; sundry expenses, $121.... 348 88
Regina, Sask., Flour & Feed Co.: 118.63 t. hay, $2,123.70; 56.71 t. straw, $519.05; 34 t. crushed oats, $1,222; sundries, $34.15 ..... 3,898 90
Rouleau, J. A. W., Hadlow Cove, Que.: 24 bales straw, $58.60; 46 bags crushed oats, $59.80; 20½ bags oilcake, $60.68; 37 bags flour, $111; sundries, $167.93.. 458 01
Turgeon, Jos., Levis, Que., maintenance and delivery of 30 bulls..... 330 85
Union Hay & Feed Co., Regina, Sask.: feed for stock, 5 t. hay, $192.10, 8 t. bran, $184, 5 t. crushed oats, $167.50; sundries, $49.11..... 592 71
Western Flour & Feed Store, Regina, Sask.: feed for stock, 78.28 t. hay, $1,436.23, 5 t. crushed oats, $180, 15 t. bran, $643, 8 t. oat chop, $256; bedding, 22.7 t. straw, $186.13 ..... 2,701 36
Cartage, $69.05; freight and express charges, $629.71; maintenance and delivery of stock, $729.13; stock feed and bedding, $1,779.70; veterinary services, $547; rental of stable, $189; sundries, $677.10..... 4,620 69
Freight charges paid direct: Canadian National Rys., $8,009.41; Canadian Pacific Ry., $4,961.02; Edmonton, Dunvegan & British Columbia Ry., $327.38; Quebec Central Ry., $372.60; small payments (10), $364.87..... 14,035 28
Wages and expenses of labourers—
Atkinson, J., Qu'Appelle, Sask.: 260 d. at $6, 30 d. at $4; expenses, $558.45; less paid 1922-23, $120 ..... 2,118 45
Fraser, D. J., Edmonton: 366 d. at $4.75; expenses, $456.90..... 2,195 40
Kinsey, J. E., Edmonton: 79 d. to Oct. 31 at $4; expenses, $682.90..... 998 90
Klyne, John, Qu'Appelle, Sask.: 180 d. at $6; expenses, $311.10..... 1,391 10
Mills, F. G., Qu'Appelle, Sask.: 231½ d. at $6; expenses, $306.55; less paid 1922-23, $25 ..... 1,670 55
Plumb, Wm., Qu'Appelle, Sask.: 149 d. at $6, 110 d. at $4; expenses, $1,313.35 2,647 35
Raycraft, V. H., Lennoxville, Que.: 19 d. at $4; 343 d. at $3.25; expenses, $97.07 ..... 1,287 82
Sangster, Jas., Regina, Sask.: 104 d. at $6; expenses, $133.41..... 757 41
Yorke, Geo. N., Qu'Appelle, Sask.: 77½ d. at $6; expenses, $165.10..... 630 10
Sundry labour 1,287 17

Purchase of Stock—Achat de bétail ($86,296.29)

Bulls—Taureaux—
D. W. Agnew, Douglas, Man., 2, $250; Alberta Live Stock Ass'n., Calgary, 3, $470; A. G. Auld, Guelph, 1, $250; W. Bazett, Duncan, B.C., 1, $200; Beauharnois District Live Stock Breeders' Assn., Ormstown, Que., 50, $6,485; Mrs. T. D. Blaikie, Great Village, N.S., 1, $200; G. I. Blair, Milner, B.C., 1, $200; H. Bonsall, Westholme, B.C., 2, $260; R. Brigham, Deleau, Man., 2, $300; B. C. Stock Breeders' Assn., Kamloops, B.C., 2, $380; B. R. Brown, Little York, P.E.I., 6, $700; Central Alberta Cattle Breeders' Assn., Lacombe, 16, $1,365; J. J. Chalmers, Hayfield, Man., 1, $250; G. Chicoine, Clairvaux de Bagot, Que., 3, $275; A. E. Collyer, Chemainus, B.C., 1, $225; J. C. Coulter, Huntingdon, Que., 2, $300;

Vote 48: Live Stock—Continued—**Crédit 48: Bétail**—Suite | **$ cts.**

Purchase of Stock—Concluded—*Achat de bétail*—Fin

Bulls—*Concluded*—Taureaux—*Fin*

Mark Cousins, Elkhorn, Man., 2, $255; F. R. Cromwell, Cookshire, Que., 4, $500; H. T. Cunningham, Huntingdon, Que., 2, $320; T. H. Dent & Son, Woodstock, Ont., 1, $200; Dewar Bros., Lavinia, Man., 2, $250; P. D. Dods, Bowsman River, Man., 2, $225; Mrs. Chas. Doering, Duncan, B.C., 1, $250; F. J. Dracass, Carmen, Man., 2, $415; Dufferin Agricultural Society, Carman, Man., 6, $735; Jas. Duthie, Hartney, Man., 3, $375; Edmonton Exhibition Assn., 37, $4,110; H. W. & O. A. Fowler, Kingsbury, Que., 2, $215; F. B. Fraser, Swan River, Man., 2, $275; Geo. Gordon, Oak Lake, Man., 2, $225; John Graham, Carberry, Man., $245.30; Jas. Guild, Elkhorn, Man., 2, $225; R. S. Hamer (purchased by), 51, $8,445; E. C. Harte, Brandon, 3, $425; J. W. Innis, Woodstock, Ont., 1, $225; C. H. Kennedy, Calgary, 2, $325; F. M. Lee, Marchwell, Sask., 2, $200; Robt. S. Lee, Newdale, Man., 2, $200; N. A. Love, Carman, Man., 11, $1,735; Lowe & Heibein, Elora, Ont., 1, $250; Macdonald College, Ste. Anne de Bellevue, Que., 3, $400; Wm. McGrandel, Arundel, Que., 3, $340; D. A. McMillan, Portage la Prairie, 2, $300; A. McRae & Sons, Charlottetown, 2, $280; Manitoba Live Stock Breeders' Assn., Brandon, 8, $1,095; Jas. I. Miller, Carmen, Man., 1, $225; Geo. Morrison, Hartney, Man., 3, $425; E. H. Muir, High Bluff, Man., 1, $200; E. Mumby, Stonyview, Sask., 1, $225; J. J. Ring, Crystal City, Man., 3, $365; R. T. Robertson, Snowflake, Man., 5, $710; H. E. Robinson, Carmen, Man., 2, $225; Saskatchewan Cattle Breeders' Ass'n., Regina, 10, $1,475; J. R. Stansell, Straffordville, Ont., 1, $225; D. Stewart, Gilbert Plains, Man., 4, $550; John F. Strachan, Miniota, Man., 2, $253; A. Sylvestre, St. Simon, Que., 2, $225; R. Sylvestre, St. Simon, Que., 3, $300; H. R. Tolton, Oak Lake, Man., 1, $200; Estate of Sir W. C. Van Horne, East Selkirk, Man., 4, $520; J. A. Watt, Elora, Ont., 1, $250; Jas. A. Woodward, Lennoxville, Que., 3, $305; small accounts (122) $13,112.02 ..... **54,940 32**

Heifers for Boys' Cattle Breeding Clubs—Génisses pour les clubs de jeunes garçons se livrant à l'élevage du bétail—

Geo. C. Boyce, Athelstan, Que., 3, $450; G. E. Carter, Aylmer, Ont., 2, $280; E. F. Jenkins, Belmont, Ont., 3, $450; Jas. C. Jenkins, Belmont, Ont., 3, $450; D. A. McCormick, Brysonville, Que., 2, $300; H. MacPherson, Norwich, Ont., 2, $300; A. McRae & Sons, Charlottetown, 1, $200; small accounts (11), $1,527.50 ..... **3,957 50**

Sheep—Moutons—

J. R. Akerman, Clanfield, Eng., 3, $282.27; Robt. H. Allan, Kelso, Scotland, 2, $243.33; Allan Barr, Monkton, Scotland, 2, $204.40; F. B. F. Bibby, Hadnall, Eng., 3, $389.33; Jos. Brocklebank, Newark, Eng., 8, $1,070.66; T. A. Buttar, Coupar Angus, Scotland, 17, $2,502.67; Sir Ernest Cassels, Newmarket, Ont., 1, $219; Wm. Everall, Shrewsbury, Eng., 9, $1,479.47; W. Game, Klemscott, Eng., 3, $253.07; Herbert Gorling, Chertsey, Eng., 4, $306.60; Robt. Graham, Kelso, Scotland, 11, $1,223.96; R. W. Hobbs & Sons, Kelmscott, Man., 3, $365; Jas. Jeffrey, Dunbar, Scotland, 2, $389.33; A. M. Montgomery, Castle Douglas, Scotland, 2, $365; N. J. Nunnerly, Market Drayton, Eng., 4, $438; F. Penson, Charlbury, Eng., 4, $529.26; Quebec Sheep Breeders' Ass'n., Compton, Que., 4, $200; F. & M. Templeton, Kelso, Scotland, 12, $2,019.66; V. T. Thompson, 2, $219; small accounts, 22, $2,014.22 ..... **14,714 23**

Stallion—Etalons—Robt. A. Arthur, Huntingdon, Que., 1 ..... **125 00**

Swine—Porcs—

Ernest N. Bonneau, North Stanbridge, Que., 5, $240; J. E. Brethour & Nephews, Burford, Ont., 8, $280; Crichton Royal Institution, Dumfries, Scotland, 5, $438; D. R. Daybell, Bottesford, Eng., 2, $306.60; A. Dynes, A., 3, $210; W. Hallis, Helsby, Eng., 2, $340.67; G. H. Hutton, Lacombe, Alta., 6, $225; Robt. Ibbotson, Dorridge, Eng., 1, $243.33; A. Jack, Musselburg, Scotland, 3, $292; C. W. King & Co., Northampton, Eng., 4, $438; Vauxhall Stock Farms, Medicine Hat, Alta., 5, $260; Edmund Wherry, Bourne, Eng., 13, $1,782.40; Alfred W. White, Spalding, Eng., 2, $243.33; small accounts (51), $3,540.40 ..... **8,839 73**

Freight, insurance, registrations, etc **3,719 51**

Vote 48: Live Stock—Continued—**Crédit 48: Bétail**—Suite $ cts.

Grants—Subventions ($349,437.98)

Exhibitions, Associations, etc.—Expositions, Associations, etc.—
Alberta Live Stock Ass'n., $7,353.04; Alberta Stocker and Feeder Show, $2,257.50; Beauharnois District Live Stock Breeders' Ass'n., $6,475; B. C. Provincial Exhibition, $4,583.33; Calgary Exhibition Ass'n., $5,000; Calgary Spring Horse Show, $400; Camrose Exhibition Ass'n., $1,970.82; Canada's Great Eastern Exhibition, $5,197; Canadian National Exhibition, $5,000; Canadian National Live Stock Records $25,156.25; Central Canada Exhibition $5,000; Chatham Exhibition $1,917.75; Cobourg Horse Show $2,912.50; Dauphin Agricultural Society, $1,929.37; Dufferin Agricultural Society $2,179.22; Eastern Canada Live Stock Union $1,000; Edmonton Exhibition Ass'n., $12,367.60; Edmonton Spring Horse Show $340; Fredericton Exhibition $7,521.25; Grande Exposition Regionale $2,872.87; Lennox Agricultural Society, $1,000; Lethbridge Exhibition Board $5,848.05; Lloydminster Agricultural Exhibition Ass'n. $2,912.81; Manitoba Provincial Exhibition $5,000; Manitoba Winter Fair and Fat Stock Show $7,964; Maritime Stock Breeders' Ass'n. $1,664; Maritime Winter Fair $5,000; Melfort Agricultural Society $2,356.13; North Battleford Agricultural Society $3,750; Ontario Live Stock Improvement Committee $2,500; Ontario Provincial Winter Fair $6,861; Ottawa Winter Fair $6,413; Peninsular Winter Fair $907; Peterboro Industrial Exhibition $2,062.69; Portage Industrial Exhibition Ass'n. $2,332.13; Prince Albert Agricultural Society $2,656.08; Prince Edward Island Agricultural and Industrial Exhibition $5,000; Quebec Provincial Exhibition $5,000; Quebec Horse Breeders' Ass'n. $500; Red Deer Agricultural Society $3,039.71; Regina Agricultural and Industrial Exhibition Ass'n., Ltd. $11,869; Regina Exhibition Ass'n. $3,191.38; Royal Agricultural Winter Fair $28,470; St. John Exhibition $3,750; Saskatchewan Feeder Show $1,862.50; Saskatchewan Sheep and Swine Breeders' Ass'n. $384.75; S. Saskatchewan Swine Breeders' Ass'n. $360; Saskatoon Industrial Exhibition $12,421.78; Saskatoon Winter Fair $270; Shubenacadie Agricultural Society $1,875; Stettler District Agricultural Society $2,311.13; Three Rivers Exhibition Ass'n. $5,000; Toronto Open Air Horse Show and Parade $250; Vancouver Exhibition Ass'n. $4,583.33; Vegreville Agricultural Society $2,605.22; Vermilion Agricultural Society $2,911.01; Victoria Exhibition $4,583.33; Western Canada Live Stock Union $1,500; Western Fair Ass'n. $5,000; Western Stock Growers' Ass'n., $6,000; Weyburn Agricultural Society, $2,944.88; Winnipeg Feeder and Stocker Show $2,120; Woodstock Exhibition $2,914.22; Yorktown Agricultural and Industrial Exhibition Ass'n. $2,683.22; small payments (7) $461.01..... 284,521 86

Horse Breeders' Clubs—Clubs d'éleveurs de chevaux—
Abernethy, Sask., $469.44; Ailsa Craig, Ont., $1,200; Alpine Belgian, Benito, Man., $528; Antler Creek, Carieville, Sask., $363.34; Berthier, Que., Percheron, $370; Botany Breezelawn, Souris, Man., $355.55; Brora, Tregarva, Sask., $613.89; Carman Eastern, Homewood, Man., $508.33; Chaffey's Locks, Ont., $1,575; Clachan Clydesdale, $353.33; Crystal City, Man., $548.89; Darlingford Clydesdale, Thornhill, Man., $410.66; Delisle, Sask., Belgian, $569.47; De Winton, Alta., Clydesdale, $363.98; Dinsmore, Sask., $344.44; Easthope Clydesdale, Woodstock, Ont., $619.44; Elkhorn, Man., Clydesdale, $317; Erin, Hillsburg, Ont., $464; Gold Note Breeding Station, Ottawa, $2,000; Green Valley and District, Lougheed, Alta., $457.12; Hamiota, Man., Clydesdale, $516.66; Hargrave Clydesdale, Harmsworth, Man., $389.66; Harte, Man., $419.44; Indian Head, Sask., Percheron, $393.33; Kamantha Percheron, Semans, Sask., $382.67; Kisbey, Sask., Percheron, $306; Lakeside Clydesdale, Portage la Prairie, Man., $611.11; Laura, Sask., $505; Lomond, Colgate, Sask., $605.34; Meeting Lake, Rabbit Lake, Sask., $363; Millarville, Calgary, $1,625; Moosomin, Sask., Clydesdale, $490; North Brandon, Man., $522.22; North Brandon, Man., Percheron, $571.67; Owen Sound, Ont., $315.55; Park District, Whitewood, Sask., $479.33; Parkhill District, Ont., $357; Plumas, Man., Clydesdale, $446.66; Rathwell, Man., Clydesdale, $466.67; Red Star, Waterhole, Alta., $359.33;

Vote 48: Live Stock—Continued—**Crédit 48: Bétail**—Suite	$ cts	
Grants—Concluded—*Subventions*—Fin		
Horse Breeders' Clubs—*Concluded*—Clubs d'éleveurs de chevaux—*Fin* Roland, Man., Percheron, $582.17; Ste. Elizabeth, Man., Percheron, $422; St. Pierre, Man., Percheron, $400; St. Zephirin, Que., $335; Saltcoats, Sask., Clydesdale, $431.88; Sasman Clydesdale, Kylemore, Sask., $310.55; Semans, Sask., Clydesdale, $417.78; Shell River Clydesdale, Roblin, Man., $390.10; Sintabita Percheron, Queensville, Ont., $565.33; Strathmore Clydesdale, Marshall, Sask., $373.33; Tavistock, Ont., Percheron, $564.66; Thirlstane-Deloraine, Man., Clydesdale, $438.89; Weyburn, Sask., Clydesdale, $461.01; Winro, Qu'Appelle, Sask., $341.33; Zealandria, Sask., Clydesdale, $633.33; small payments (74), $13,425.29.		42,650 17
Get of Bull Competition: 50 per cent of prizes awarded by sundry agricultural societies, 40 payments		1,401 50
Payments to Swine Clubs—Subventions aux clubs d'éleveurs de porcs— Alberta Live Stock Ass'n., Calgary, $239; Acton Vale, Que., $170; Beauceville, Que., $282.99; Berthierville, Que., $143.33; Botsford, Moncton, N.B., $146.34; Bradford, Alliston, Ont., $154; Cookshire, Que., $328.34; Cranbrook, B.C., $155; Drummondville, Que., $175; East and West Antigonish, N.S., $173.16; Egmont Bay, Charlottetown, P.E.I., $123.67; Elmsdale, Charlottetown, P.E.I., $149.33; Grandview, Man., $122; Halton, Milton, Ont., $116; Herbertville, Que., $135; Kamloops, B.C., $144.33; La Prairie, Que., $109; Lennoxville, Que., $300.34; Lincoln, St. Catharines, Ont., $103; Live Stock Branch, Ottawa, $215; Lower Montague, P.E.I., $141.33; McAuley-Virden, Winnipeg, $100; Marieville, Que., $171.67; Maritime Stock Breeders Ass'n., Truro, N.S., $234; Marshfield, Charlottetown, P.E.I., $119; Melrose, Moncton, N.B., $120.67; Miscouche, Charlottetown, P.E.I., $130.33; Montreal Judging Competition, Que., $325; Oak Lake, Man., $167; Pierreville, Que., $368.33; Roland, Man., $153; Roxton Falls, Waterloo, Que., $109.33; St. Maritime, Que., $223.33; St. Valerien, Waterloo, Que., $104.33; Sturgeon, Morinville, Alta., $128.33; Valleyfield, Que., $130; Victoriaville, Que., $373.67; Woodville, Lindsay, Ont., $102; York, Newmarket, Ont., $133; small payments (138), $6,263.05		13,082 20
Grants of $50 each for sheep Feeding Competitions held in the province of Quebec (25)		1,250 00
Grants for prize money for Sheep Club Fairs: payments of $100 each, $4,000; under $100 (11), $825		4,825 00
Grants to Boys' Cattle Breeding Clubs— Archibald, C. A., Truro, N.S., $114; Becancour, Que., $124; Compton, Que., $117.50; Grand Baie, Que., $123; Judique, N.S., $182.50; Mayflower, Antigonish, N.S., $154.50; Pioneer, East Royalty, P.E.I., $146; St. Joseph d'Alma, Que., $125; small payments (4), $320.75		1,407 25
Grants of $25 each for Calf Feeding Competitions (12)		300 00
Car Lot Policy—Système d'achat du bétail par wagon ($8,768.52)		
Expenses of purchasers of stock in car lots (469)		8,768 52
Free Freight Policy—Système de transport gratuit ($18,476.32)		
Bélanger, F., Montmagny, Que		44 00
Canadian National Ry		4,679 20
Canadian Pacific Ry		13,544 67
Edmonton, Dunvegan & British Columbia Ry		143 80
Grand Trunk Ry. System		64 65
Premiums on Pure Bred Stock—Primes sur bétail de race ($12,059)		
Premiums of $5 per head, not to exceed four in each case, to purchasers securing pure bred rams: 1st Annual premiums, $7,650, less 2 transfers, $1; 2nd Annual premiums, $4,410		12,059 00

Vote 48: Live Stock—Concluded—**Crédit 48: Bétail**—Fin

		$ cts.
Stock Grazing—Frais de pâturage 3 du bétail ($2,345.69)		
Relief Tariff, 1918—		
Canadian National Rys		1,814 60
Relief Tariff, 1919—		
Canadian National Rys., $338.48; Canadian Pacific Ry., $192.61		531 09
		1,259,327 01
Less:		
Sales, bulls, $31,210.90; heifers, $1,350; ear tags, $1,168.60; sundries, $2,299.08	36,028 58	
Proceeds re distribution of rams and boars imported from Great Britain	22,457 21	
Boys' Cattle Breeding Clubs, refunds cost of heifers and 50 per cent incidental charges	1,860 82	
Compensation re death of animals in England	457 71	60,804 32
Total		1,198,522 69

Vote 46: Publications—Crédit 46: Division des publications

Good, H. J. P., Toronto, supplying special articles for bulletins, 67,170 words at $5 M	335 87
Advertising	794 37
Cartage, $650.50; expenses, $224.24; periodicals, $90.98; telegrams, $6.71	972 43
Sundry accounts (7)	109 99
King's Printer: sundry printing	17,235 97
Stationery Office: sundry supplies	4,236 79
Wages of labourers, etc.: Jas. Robb, $1,643.40; Geo. Anderson, $887.06; Thos. Dives, $884.34; H. Roy, $895.90; P. Rutlidge, $503.88	4,814 58
Total	28,500 00

Vote 49: Seed, Feed and Fertilizer Control
Crédit 49: Contrôle des graines de semence, de la pâture et des engrais

Salaries and expenses of officials (Page A—40)	147,547 37
Bell Telephone Co. of Canada, l.d. messages	20 95
Bromptonville, Que., Farmers' Club, share of cost of fertilizer demonstration	170 99
Gardner, S., germinators, 4 Hamburg type, $380; 1 Jacobsen, $100; 9 copper tanks, $180; 20 covers, $285; sundries, $155.85	1,100 85
Hobart Mfg. Co., Troy, Ohio, U.S.A., 1 No. 275 electric coffee mill	145 00
Chemical supplies: Baker, J. T., Chem. Co., Phillipsburg, N.J., U.S.A., ¼ lb. platinum chloride, $191.75; sundries, $43.66; small accounts (2), $72.19	307 60
Laboratory apparatus—	
Beaver Flint Glass Co., Ltd., Toronto, 173 gr. screw cap vials, etc	526 37
Dominion Glass Co., Ltd., Montreal, 48¾ gr. screw cap squares	299 93
Instruments Ltd., 600 glass seed cups, $252; 3 chainomatic balances, $437; 1 binocular microscope, $190, 500 glass jars, $116.10; sundries, $622.85	1,617 95
Knv-Scheerer Corp. of America, New York, 1 vertical air blast separator	187 50
Lymans Ltd., Montreal, sundry laboratory supplies	322 81
Ontario Hughes-Owens Co. Ltd., 6 platinum dishes, $715; 1 sieve shaker, $148; sundries, $203.83	1,066 83
Scientific Supplies Ltd., Montreal, sundries	187 81
Sutherland & Parkins, 3 binocular microscopes, $419.50; sundries, $61.53	481 03
Topley Co., 1 chainomatic balance, $127.50; 1 Freas oven, $127; sundries, $376.62	631 12
Small accounts (8)	488 03
Rental of offices: Shannon, J. H., Harriston, Ont., 10 m., $50; Trust & Loan Co. of Canada, Winnipeg, 13 m., $3,591.70	3,641 70
Sundry fertilizers, $84.36; seeds, $124.58; seed boxes, $180	388 94
Sundry accounts (28)	717 63
Grant to Can. Seed Growers' Association	10,000 00
Purchase of seed for B.E. Exhibition	896 16
Analysis of feeding stuffs and fertilizer samples by the Dept. of Health: Montreal, $70; Ottawa, $1,140; small payments (3), $130; Ontario Agr. College, $1,035; Quebec Prov. Laboratory, St. Hyacinthe, $395; Truro Agr. College, $1,185; University of Alberta, Edmonton, $1,405; University of Toronto, $1,305; small payments (2), $140	6,805 00

Vote 49: Seed, Feed and Fertilizer Control—Concluded **Crédit 49: Contrôle des graines de semence, de la pâture et des engrais**—Fin	$ cts.
Legal services	394 58
Subventions to Provinces on account of moneys paid in cash prizes at seed fairs: British Columbia, $2,500; New Brunswick, $1,708.61; Nova Scotia, $1,236.83; Prince Edward Id., $658.32; Quebec, $12,211.30; Ontario, $19,052.72; Manitoba, $2,816.64; Saskatchewan, $7,576.14	47,760 56
Office expenses of Civil Govt. employees (2)	18 50
Expenses of W. Southworth, specially employed	57 40
Travelling expenses of delegates attending advisory board meeting at Ottawa: J. S. Corner, Oxdrift, Ont., $119.65; J. C. Gage, Winnipeg, $150.55; A. Lehmann, Edmonton, $183.30; F. M. Lewis, Winnipeg, $153.10; A. E. McKenzie, Brandon, $153.10; A. J. Pieters, Washington, D.C., $130.94; H. G. L. Strange, Fenn, Alta., $304.98; small accounts (25), $1,228.40	2,424 02
Payments to sundry persons on account of furnishing market reports	359 50
Contract advertising, Jas. Fisher Co. Ltd., Toronto	5,000 00
Advertising, $50; cartage, $345; customs, $415.44; express, $914.56; freight, $238.68; periodicals, $179.97; telegrams, $305.66	2,449 31
King's Printer, sundry printing	7,234 09
Stationery Office, sundry supplies	3,751 05
Total	247,000 58

Vote 459: Dehydration of Fruits and Vegetables **Crédit 459: Dessiccation des fruits et des légumes**	$ cts.
Ottawa and General—Ottawa et en général ($1,354.29)	
Guthier, E. H., dehydration specialist, services at $5 per day, $345; travelling expenses, $600.86	945 86
Dehydrator supplies, etc.: Adams & Vandusen, Picton, Ont., $44; Costello, Crowe, Bellamy, $112.53; Small accounts (5), $43.09	199 62
Scientific apparatus: Taylor Instrument Coy's., Toronto, $36.30; Topley Co., $54.15	90 45
Sundry accounts (8)	118 36
Grimsby ($6,116.47)	
Ker, J. B., travelling expenses, $115.90; refunded to Cas. Rev., $34.10	150 00
McGillivray, C. S., outlay: labour, $657.98; freight, sundries, etc., $56.36	714 34
Robinson, C. H., outlay: C. H. McNinch, tinsmith, $65.36; R. Moxley, plumber, $346.61; sundry accounts, $22.35	434 32
Brown, Boggs Co. Ltd., Hamilton, 18 special angle iron trucks, $396; sundries, $27.45	423 45
Canadian Sirocco Co. Ltd., Windsor, 1 No. 5 fan	408 00
Canadian Westinghouse Co. Ltd., Hamilton, 1 10-h.p. motor complete	366 00
Clanghley, A., laying 38 yd. concrete at $8	304 00
Greening, B., Wire Co. Ltd., Hamilton, wire cloth, etc	199 60
McGregor, A., carpenter's time, 555 h. at 80c	444 00
Marsh, D., Estate, lumber, 5,275 ft. hemlock, $237.28; 39,428 ft. pine, $536.84; sundry lumber and building supplies, $395.82	1,169 94
Metal Shingle & Siding Co. Ltd., Preston, 1 standard building, 24 x 48	663 90
Wood, Alexander & James, Hamilton, plumbing supplies	442 38
Sundry fruit	234 10
Sundry accounts (10)	162 44
Penticton, B.C.—C.-B. ($3,021.60)	
Audley, Jas., freight and duty on dehydrator, $402.12; detailed in 1924-25, $500	902 12
McGillivray, C. S., outlay: labour, $363.34; sundry accounts, $126.14	489 48
Canadian Westinghouse Co. Ltd., Hamilton, Ont., 1 3-h.p. motor	110 00
Casey, T. I., Dehydrator Co., Oakland, Cal., 1 used Casey dehydrator	800 00
Johnson, S. T., Co., San Francisco, Cal., 1 No. 4 whirlwind burner, complete with motor	100 00
Building supplies, $146.40; repairs to dehydrator, $68.40; plumbing, $73.70	288 50
Fruit, $76.48; sundry accounts, $255.02	331 50
	10,492 36

	$ cts.
Vote 460: Chilled Beef Shipments **Crédit 460: Chargements de bœuf refroidi**	
Canadian National Rys., Ottawa, freight	161 08
Canadian Pacific Ry. Co.: freight, $2,033.50; feed, $1,118.53; icing cars, $105.98.	3,258 01
Campbell, D. A., Montreal: hay, $449.87; feed, $356.10; insurance, $178.13; sundries, $226.26	1,210 36
Greenlees, Thos. R., Camlachie, Ont., 40 steers	4,080 12
Refond, Robt. Co., Ltd., Montreal, freight	507 94
Office supplies, $66.61; marine insurance, $75; porterage, $15.61	157 22
Travelling expenses of employees: Jas. Dunlop, Rosthern, Sask., $86.15; V. Matthews, Lethbridge, $451.36; W. Mitchell, Ottawa, $32.90	570 41
	9,945 14
Less—Sale of steers	2,869 66
Total	7,075 48
Vote 462: Grant to Geo. B. Alderson—Crédit 462: Octroi à Geo. B. Alderson	
Payment for hogs slaughtered	1,500 00
Vote 463: Suppression of Foul Brood in Bees **Crédit 463: Suppression d'engeance nuisible chez les abeilles**	
Grant to Ontario Beekeepers' Association	5,000 00
Vote 464: Agricultural Produce Marketing Agent **Crédit 464: Agent pour la vente de produits agricoles**	
Salary and expenses of agent (Page A—42)	4,913 70
Noiseless Typewriter Co., Inc., London, Eng., 1 noiseless typewriter, model 5	124 18
	5,037 88
Miscellaneous—Divers	
Vote 342, National Dairy Council, grant to	3,000 00
Vote 343, National Horticultural Council, grant to	8,000 00
Vote 435, Provisional Bonus Allowance—	
Detailed under Salaries at Ottawa (Page A—10)	41,453 46
Detailed under Salaries outside Ottawa (Page A—42)	141,160 66
Total	182,614 12
Gratuities of 2 m. salary to families of deceased employees—	
Widow of late Chas. Brittain, M. & C. F. Branch	250 00
Widow of late Jos. Carman, Fruit Branch	290 00
Widow of late D. Coristine, H. of A. Branch	380 00
Widow of late E. R. Farewell, M. & C. F. Branch	400 00
Mother of late J. W. H. Fradette, M. & C. F. Branch	320 00
Widow of late Eugene Pelletier, Exp. Farms	440 00
Widow of late E. H. Wartman, Fruit Branch	290 00
Total	2,370 00

REVENUE

Casual Revenue—Revenu casuel	$ cts.
Cattle Inspection—Inspection du bétail	
Inspection fees: Athelstan, Que., $98.90; Bridgeburg, Ont., $640.21; Emerson, Man., $137.95; Lacolle Jct., Que., $190.06; Niagara Falls, Ont., $149.45; North Portal, Sask., $69.70; St. John, N.B., $131.35; Sarnia, Ont., $111.10; Sault Ste. Marie, Ont., $73.10; Trail, B.C., $171.19; Vancouver, B.C., $112.90; Victoria, B.C., $121.10; W. Poplar, Sask., $75.10; White Rock, B.C., $357.05; Windsor, Ont., $413.65; sundries under $50 (56), $842.40	3,695 21
Health certificates on export cattle	3,992 75
Sundry fees	30 85
	7,718 81
Experimental Farms: Sales—Fermes expérimentales: Produits des ventes	
Central Farm, Ottawa: accounts outstanding April 1 *re* sales to Feb. 28, 1923, $1,087.42; sales to Feb. 29, 1924, apiary, $318.85; poultry and eggs, $5,251.26; dairy, $10,620..59; live stock, $2,041.89; meat, $610.96; nursery stock, $1,726.28; fruit, vegetables, etc., $1,548.01; sales through Dominion Fruit Exchange, $2,562.20; tobacco, $4,968.28; sundry sales, $18.47; less accounts written off, $10.86; less accounts outstanding March 31, 1924, $787.01	29,956 34
Agassiz, B.C.: apiary, $121.20; dairy, $3,773.59; fruits, $145.64; poultry and eggs, $1,353.05; vegetables, $153.91; sundries, $377	5,924 39
Beaverlodge, Alta.: poultry and eggs, $51.37; sundries, $4	55 37
Brandon, Man.: dairy, $581.76; fruit, $143.40; poultry and eggs, $1,712.66; vegetables, $119.99; sundries, $1,669.43	4,227 24
Cap Rouge, Que.: dairy, $2,211.09; fruit, $445.82; poultry and eggs, $959.84; sundries, $1,135.55	4,752 30
Charlottetown, P.E.I.: dairy, $957.88; poultry and eggs, $1,486.57; vegetables, $295.38; sundries, $249.13	2,988 96
Fort Vermilion, Alta., live stock and pork	120 00
Fredericton, N.B.: dairy, $2,260.12; fruits, $419.07; poultry and eggs, $1,145.91; vegetables, $503.36; sundries, $731.54	5,060 00
Indian Head, Sask.: dairy, $505.91; fruit, $117; poultry and eggs, $567.11; sundries, $162.77	1,352 79
Invermere, B.C.: apiary, $137.50; dairy, $175.66; poultry and eggs, $262; vegetables, $110.35; sundries, $260.45	945 96
Kapuskasing, Ont.: dairy, $4,689.61; fruit, $202.68; poultry and eggs, $1,583.56; vegetables, $842.28; sundries, $328.15	7,646 28
Kentville, N.S.: apiary, $210.70; dairy, $1,247.67; fruit, $4,875.81; poultry and eggs, $1,406.46; vegetables, $330.36; sundries, $425.35	8,496 35
Lacombe, Alta.: apiary, $127.30; dairy, $2,016.46; fruit, $134.71; poultry and eggs, $442.43; vegetables, $136.86; sundries, $1,811.96	4,669 72
La Ferme, Que.: dairy, $1,413.70; poultry and eggs, $641.82; sundries, $413.80	2,469 32
Lennoxville, Que.: dairy, $2,347.71; poultry and eggs, $2,040.90; vegetables, $158.09; sundries, $285.05	4,831 75
Lethbridge, Alta.: dairy, $267.48; poultry and eggs, $545.38; vegetables, $158.37; sundries, $87.51	1,058 74
Morden, Man.: apiary, $210.75; dairy, $833.50; fruit, $445.82; poultry and eggs, $1,468.59; vegetables, $1,115.53; sundries, $357.18	4,431 37
Nappan, N.S.: apiary, $340; dairy, $3,034.45; fruit, $868.96; poultry and eggs, $1,297.79; vegetables, $486.42; sundries, $1,034.18	7,061 80
Rosthern, Sask.: dairy, $1,281.95; poultry and eggs, $209.04; vegetables, $154.48; sundries, $103.45	1,748 92
Ste. Anne de la Pocatière, Que.: dairy, $1,653.26; poultry and eggs, $629.79; vegetables, $121.51; sundries, $398.35	2,802 91
Scott, Sask.: dairy, $553.40; fruit, $122.97; poultry and eggs, $893.93; vegetables, $201.76; sundries, $1,182.75	2,954 81
Sidney, B.C.: dairy, $1,120.91; fruit, $776.23; poultry and eggs, $1,279.63; vegetables, $254.41; sundries, $89.43	3,520 61
Summerland, B.C.: dairy, $115.95; poultry and eggs, $1,788.07; sundries, $336.67	2,240 69
Swift Current, Sask.: dairy, $202.88; poultry and eggs, $141.46; sundries, $2,354.22	2,698 56
Clinton, Ont., Flax Station: 265½ bush. flax seed, $1,581; 11,983 lb. flax pullings, $1,258.24	2,839 24
Tobacco Farms—	
Farnham, Que.: dairy, $165.71; tobacco plants, $1,575.25; sundries, $37	1,777 96
Harrow, Ont.: fruit, $143.33; tobacco, $7,482.84; tobacco plants, $647.32; tobacco seed, $564.10; sundries, $344.99	9,182 58
Total	125,814 96

Casual Revenue—Concluded—**Revenu casuel**—Fin	$	cts.
Race Track Supervision—Surveillance des pistes de courses		
Expenses of supervising race track meets, season 1923—Royal Canadian Mounted Police: subsistence allowance of constables at $10 each per day, $13,768 extra subsistence at $2 per day, $384; transportation $845.10	14,997	10
Refunded to the following: Royal Canadian Mounted Police, $2.60; Calgary Industrial Exhibition Assn., $20; Regina Agricultural and Industrial Exhibition Assn., $60	82	60
	15,079	70
Less—Receipts from racing clubs	18,725	14
Credit balance—Solde au crédit	3,645	44
Sundries—Recettes diverses		
Refunds of previous year's expenditure—Remboursement de la dépense des années précédentes--		
Civil Government: E. S. Archibald, $715.87; G. W. Foster, $143.91; R. S. Hamer, $51.83; S. Hunter, $54.17; W. W. Lee, 10c.; D. Marshall, $961.60; C. A. Mitchell, $360; J. A. Ruddick, $1,472.76; R. K. Salminoff, $19.47.	3,779	71
Cost of Living Bonus: A. C. Wagner, $39; C. B. Hutchings, $3; W. F. McDougall, $54; O. Hall, $38.14; G. Elliott, $24.75; R. K. Salminoff, $1.58	160	47
Dairy: W. A. Wilson, $878.24; manufacturing charges at Finch, $6,078.21.	6,956	45
Destructive Insect and Pest Act: G. C. Cunningham	150	00
Experimental Farms: S. Barnes, $300; R. H. Helmer, $44,55; R. Jones, $42.88; Fort Vermilion working expenses, $1,132.12	1,519	55
Fruit: H. W. McQuoid, $18; H. Strickland, $88.65	106	65
Health of Animals: F. J. Braund, $89.85; F. A. Daigneault, $184.10; E. C. Gauvin, $5; J. L. Gleason, $364.15; A. H. Hubbs, $109.90; D. Irvine, $33.34; S. E. Lawrence, 1919-20. $14.58; H. C. Leslie, 60c.; A. W. McCaskill, $1.70; J. J. Marshall, $100; R. R. Morrow, 85c.; T. M. Pine, $300	1,204	07
International Institute: W. A. Wilson		80
Live Stock: C. A. Archibald, 50c.; A. G. Clary, 5c.; C. W. Collingwood, $100; R. Graham, $10; J. H. Hill, 1917-18, $42; J. A. MacMillan, $54.19; D. M. Manners, $60; H. W. Nesbitt, $9; J. C. Stuart, $10; Wm. Davies Co., paid in error, $120.61; balance in Bank of Montreal from sales of stock, $188.32	594	67
Seed: Will Hill, 1921-22, $25; J. C. Noble, $56.60	81	60
Seed Grain Purchasing Commission: balance of advance, 1921-22	660	35
Sales: seed, $1,321.01; sacks, $3,596.68; wool, $119.69; sundry sales, $258.15.	5,295	53
Sundries: entry fees, record of performances, $1,798.37; fees under fertilizer and feeding stuffs acts, $9,088.55; seed testing and registration fees, $6,845.75; sale of land at Kapuskasing, $2,238.40; lease grazing rights, season 1922, $400; rental of warehouse, Revelstoke, B.C., $50; prize money, $224.30; cost of poultry, $139.95; unused mileage, $100.08; Agricultural Gazette and bulletins, $334.10; farmers' account books, $128.62; sundry accounts (30), $233.06	21,581	18
	42,091	03
Less: Refund to Casual Revenue 1922-23, returned to O. Hall	200	00
Total	41,891	03

Fines and Forfeitures—Amendes et confiscations

Fines for infringements of Acts: Animal Contagious Diseases, $114; Dairy Industry, $982.55; Feeding Stuffs, $50; Fertilizers, $633.50; Fruit Marking, $310; Live Stock, $270; Meat and Canned Foods, $153.75; Root Vegetables, $35; Seed Control, $33	2,581	80
Sales: condemned calves, $1,010.08; confiscated butter, $10.35	1,020	43
	3,602	23
Less refund of amount deposited in error, 1922-23	7	20
	3,595	03

Vote No. 48.—Specific Provision required for Grants

AUDITOR GENERAL'S OFFICE, February 11, 1924.

SIR,—By cheque No. 13,360, issued 14th June, 1923, a grant of $5,000 was paid to the Ottawa Winter Fair to be held in January, 1924, the amount having been made a charge to the vote for Live Stock.

Please let me know the authority under which a grant for a specific amount was paid through your Letter of Credit.

I am, sir, your obedient servant,

WM. KEARNS, *for A.G.*

The Deputy Minister, Agriculture Department.

DEPARTMENT OF AGRICULTURE, February 14, 1924.

DEAR SIR,—I have your letter of the 11th instant, in regard to a payment made to the Ottawa Winter Fair, in which you ask under what authority a grant for a specific amount was paid through our Letter of Credit. In this connection I would advise you that grants to fairs are provided for in the Live Stock Vote and it is the regular practice to pay grants of this character from our Letter of Credit, provided that the payment is under $20,000, in which case we apply to your office and the Finance Department for a cash cheque.

Yours very truly,

J. H. GRISDALE, *D.M.*

The Asst. Auditor General.

AUDITOR GENERAL'S OFFICE, February 15, 1924.

DEAR SIR,—Referring to your letter of the 14th instant in which you say that "grants to fairs are provided for in the Live Stock Vote," I beg to point out that according to the Supply Bill of the current fiscal year the only grant specifically provided for under the Live Stock Vote No. 48 is $6,000, to Stock Growers' Protective Association.

I presume if Parliament intended that any further grants were to be made from this Vote they would have been specially mentioned as in the case of the grant to Stock Growers' Protective Association.

Yours very truly,

WM. KEARNS, *for A.G.*

Deputy Minister, Agriculture Department.

DEPARTMENT OF AGRICULTURE, February 18, 1924.

DEAR SIR,—I have your letter of the 15th instant, calling attention to the fact that under Vote 48 a special grant of $6,000 to the Stock Growers' Protective Association is provided, and giving your opinion that, under these circumstances, if Parliament intended that any further grants were to be made from this Vote such grants would also have been specifically mentioned.

In this connection, I would point out that the grant in question was a special one, entirely different from and not covered by any of the policies of the Live Stock Branch, under which grants have been paid to exhibition associations for a number of years. When the estimates for 1923-24 were submitted, therefore, the grant to the Stock Growers' Protective Association was included as a separate item, but this was, however, afterwards consolidated with, and made to form part of, Vote 48 for the Live Stock industry.

Inasmuch as, for many years, grants to exhibition associations have been paid from the Live Stock Vote under a properly regulated and well-established policy, without being specifically mentioned in that Vote, I do not see that the specific mention of the grant to the Stock Growers' Protective Association, which grant is a special one and not falling under our regular policy, could justifiably be used as the basis for the presumption that Parliament would wish exhibition grants also to be specifically mentioned in the Vote.

Yours very truly,

J. H. GRISDALE, *D.M.*

The Auditor General.

Crédit 48.—Vote spécial des vitrois

BUREAU DE L'AUDITEUR GÉNÉRAL, 11 février 1923.

MONSIEUR,—Par chèque n° 13,360, en date du 14 juin 1923, on a payé à l'Exposition d'hiver d'Ottawa, qui devait se tenir en janvier 1924, un octroi de $5,000 que l'on a imputé sur le crédit de l'industrie du bétail.

Veuillez m'indiquer en vertu de quelle autorité vous avez payé un montant spécifique par lettre de crédit.

Je suis, monsieur, votre obéissant serviteur,

WM. KEARNS, *A.G. adj.*

Au sous-ministre, ministère de l'Agriculture.

MINISTÈRE DE L'AGRICULTURE, 14 février 1924.

CHER MONSIEUR,—J'ai bien reçu votre lettre du 11 courant relative au paiement d'un octroi que l'on a fait à l'Exposition d'hiver d'Ottawa, et dans laquelle vous demandez en vertu de quelle autorité on a payé un octroi pour un montant spécifique par lettre de crédit. A ce sujet, je dois dire que le crédit de l'industrie du bétail couvre les octrois aux expositions et qu'il est de pratique régulière de payer les octrois de ce genre par lettre de crédit, pourvu que le montant n'en dépasse pas $20,000; dans ce cas, nous nous adressons à votre bureau et au ministère des Finances pour obtenir le chèque.

Votre tout dévoué,

J. H. GRISDALE, *S.M.*

A l'Auditeur général adjoint.

BUREAU DE L'AUDITEUR GÉNÉRAL, 15 février 1924.

CHER MONSIEUR,—Relativement à votre lettre du 14 courant, dans laquelle vous dites que "le crédit de l'industrie général couvre les octrois aux expositions", je dois dire que, d'après le bill des subsides de l'exercice actuel, le seul octroi que mentionne le crédit n° 48, celui de l'industrie du bétail, est un montant de $6,000 accordé à l'Association protectrice des éleveurs.

Je suis d'avis que si le Parlement avait eu l'intention d'accorder d'autres octrois, à même ce crédit, on les aurait mentionnés spécifiquement comme on l'a fait dans le cas de l'Association protectrice des éleveurs.

Votre tout dévoué,

WM. KEARNS, *A.G. adj.*

Au sous-ministre de l'Agriculture.

MINISTÈRE DE L'AGRICULTURE, 18 février 1924.

CHER MONSIEUR,—J'ai reçu votre lettre du 15 courant dans laquelle on souligne le fait que le crédit n° 48 accorde un octroi spécial de $6,000 à l'Association protectrice des éleveurs, et vous dites que vous êtes d'avis que, dans ces circonstances, si le Parlement avait eu l'intention d'accorder d'autres octrois à même ce crédit, on aurait également mentionné ces octrois spécifiquement.

A ce sujet, je dois faire remarquer que l'octroi dont il s'agit est un octroi spécial, tout à fait étranger à tout travail de la division de l'industrie du bétail sur lequel on a imputé depuis nombre d'années les octrois aux associations d'expo-

sition. Conséquemment, lorsque l'on a soumis les crédits de l'exercice 1923-24, on a inclus l'octroi à l'Association protectrice des éleveurs comme item séparé; plus tard, cependant, cet octroi fut joint au crédit n° 48 qui est celui de l'industrie du bétail.

Vu que depuis plusieurs années, on a payé les octrois aux associations d'exposition à même le crédit de l'industrie du bétail, selon une pratique régulière et bien établie, sans que ce crédit en fasse spécifiquement mention. je ne vois pas que l'on puisse avec raison prétendre que la mention spécifique de l'octroi à l'Association protectrice des éleveurs, qui est un octroi spécial et en dehors de notre politique régulière, indique que le Parlement désire que les octrois aux expositions soient également mentionnés spécifiquement dans le crédit.

Votre tout dévoué,

J. H. GRISDALE, *S.M.*

A l'Auditeur général.

AUDITOR GENERAL'S REPORT

1923-24

PART "B"

ARCHIVES DEPARTMENT

DETAILS OF EXPENDITURE AND REVENUE

RAPPORT DE L'AUDITEUR GÉNÉRAL

1923-24

PARTIE "B"

DÉPARTEMENT DES ARCHIVES

DÉTAIL DES DÉPENSES ET DES REVENUES

Archives Department: Summary of Expenditure and Revenue — Département des Archives: Sommaire des dépenses et des revenus	Page in Part B — Page dans la partie B	$ cts.	$ cts.
Expenditure—Dépenses			
Civil Government—Gouvernement civil—			
Salaries	3	67,782 51	
Contingencies	3	18,494 47	
			86,276 98
Miscellaneous—Divers—			
Archives Appropriation	4	107,370 68	
Provisional bonus Allowance	4	9,202 75	
Gratuities	4	216 66	
			116,790 09
Total expenditure			203,067 07
Revenue—Revenu			
Casual Revenue—Revenu casuel			4 54

Abatements — Fonds de retraite	**Archives: Salaries at Ottawa — Archives: Traitements à Ottawa**	Salary — Traitements	Bonus — Boni
$ cts.		$ cts.	$ cts.
	Deputy Minister—		
400 00	A. G. Doughty, 12 m	8,000 00	
300 00	Chairman of Board of Publications—		
	Adam Shortt, 12 m	6,000 00	
	Staff—Personnel		
‡	F. J. Audet, associate archivist, 12 m	2,400 00	60 00
90 00	F. Beith, associate archivist, 12 m	1,800 00	
78 00	V. Bigras, senior clerk typist, 12 m	1,560 00	201 96
54 00	L. Blondin, clerk, 12 m	1,080 00	315 00
60 00	G. Carver, clerk stenographer, 12 m	1,200 00	60 00
81 00	M. Casey, departmental librarian, gr. 2, 12 m	1,620 00	
12 00	M. J. J. Chenier, clerk, 3 m. to Mar. 31 at $960	240 00	20 79
120 00	N. Fee, associate archivist, 12 m	2,400 00	60 00
120 00	P. Gaudet, associate archivist, 12 m	2,400 00	60 00
120 00	H. R. Holmden, associate map and chart archivist, 12 m	2,400 00	60 00
150 00	J. F. Kenney, chief, editing and research division, 12 m	3,000 00	
186 75	G. Lanctot, chief French archivist, 3 m. at $3,600, 9 m. at $3,780	3,735 00	
130 50	A. R. M. Lower, assistant to Chairman of Board of Publications, 3 m. at $2,520, 9 m. at $2,640	2,610 00	
84 00	F. A. McDonald, senior clerk stenographer, 12 m	1,680 00	
84 00	J. F. McKay, assistant archivist, 12 m	1,680 00	
16 26	V. Muir, clerk, half-pay 3 m. to June 30 at $1,300 (deceased)	162 51	37 11
78 00	D. W. Parker, chief, manuscript division, 7 m. to Oct. 31 at $3,120 (less June resigned)	1,560 00	
165 00	L. M. Pelletier, head translator, 12 m	3,300 00	
84 00	M. G. Phelps, assistant archivist, 12 m	1,680 00	
84 00	M. Robertson, assitant archivist, 12 m	1,680 00	
84 00	H. M. Russell, assistant archivist, 12 m	1,680 00	
84 00	E. A. Smillie, assistant archivist, 12 m	1,680 00	150 00
84 00	M. Smith, departmental accountant, grade 1, 6 m. at $1,620, 6 m. at $1,740	1,680 00	
	W. Smith, assistant keeper of public records, 12 m	4,200 00	
60 00	O. St. Amour, photostat operator, 12 m	1,200 00	297 00
185 00	F. Vanasse, archivist, 12 m	3,700 00	
72 75	W. Webber, senior stores clerk, 9 m. at $1,440, 3 m. at $1,500	1,455 00	261 00

Abatements — Fonds de retraite	**Archives: Salaries at Ottawa — Archives: Traitements à Ottawa**	Salary — Traitements	Bonus — Boni
$ cts.	*Staff*—Concluded—*Personnel*—Fin	$ cts.	$ cts.
	Permanent clerks at Ottawa paid from Archives Appropriation ($11,664.67)—		
54 00	F. Audette, caretaker, 12 m	1,080 00	315 00
57 00	W. Brennan, confidential messenger, 12 m	1,140 00	315 00
36 00	A. Gagne, junior clerk, 12 m	720 00	315 00
54 00	M. Gordon, clerk typist, 12 m	1,080 00	295 68
54 00	T. Ladouceur, caretaker, 12 m	1,080 00	315 00
94 35	J. B. Noble, senior bookbinder, Apr. 1 to July 15 at $35 per wk., July 16 to Mar. 31 at $1,920	1,887 58	44 71
36 00	G. Patry, junior clerk, 12 m. at $720 (less 17 d. in Dec. and half pay for Nov.)	657 09	287 47
54 00	C. Richard, clerk typist, 12 m	1,080 00	72 00
54 00	A. Scobie, clerk stenographer, 12 m	1,080 00	72 00
54 00	E. Seguin, caretaker, 12 m	1,080 00	315 00
39 00	A. V. Thompson, junior clerk, 12 m	780 00	315 00
	Temporary clerks at Ottawa paid from Archives Appropriation ($7,863.35)—		
	J. Chenier, clerk, 9 m. to Dec. 31 at $960	720 00	62 37
	K. McCoy, sewer, 12 m	805 00	94 44
	M. A. O'Connor, bindery girl, 1 y. (less 3 d.) at $16 per wk	826 66	
	J. S. Patrick, bookbinder, 1 y. at $35 per wk	1,825 84	
	Wm. Pennington, bookbinder, 1 y. at $35 per wk	1,825 84	
	N. Powers, office boy, June 20 to July 31 at $300	34 17	6 40
	W. A. Proctor, 1 y. at $35 per wk	1,825 84	
	Historical student—		
	L. W. Brown, McGill University, May 21 to Sept. 15 at $960	308 39	26 71
		87,618 92	4,434 64
	Charged as follows:—		
	Civil Government Salaries	67,782 51	
	Archives Appropriation	19,836 41	
	Bonus Allowance	4,434 64	
		92,053 56	

Public Archives Department: Civil Government Contingencies **Département des Archives publiques: Dépenses casuelles du gouvernement civil**	$ cts.
Stationery Offices supplies, $2,576.44; King's Printer's account, $6,539.65	9,116 09
Subscriptions to newspapers, $162.79; freight and express, $543.07; sundries, $416.15.	1,122 01
Travelling expenses: J. C. O. Bertrand, $20.70; H. P. Biggar, $1,140.20; W. Brennan, $17; M. B. de La Bruere, $22.10; A. G. Doughty, $3.562.10; G. Lanctot, $1,917.40; A. R. M. Lower, $15.95; W. C. Milner, $883.27; J. Mitchell, $458.29; Dr. A. Shortt, $207.01; E. A. Smillie, $12.35	8,256 37
	18,494 47

Archives Department: Expenditure **Département des Archives: Dépenses**	
Salaries of permanent clerks at Ottawa paid from Archives Appropriation (Page —3)	11,664 67
Salaries of temporary employees at Ottawa paid from Archives Appropriation (Page —3)	7,863 35
Historical student (Page —3)	308 39
Permanent clerks in outside offices in Canada paid from Archives Appropriation: J. C. O. Bertrand, Montreal, assistant archivist, 12 m., $1,680, bonus, $150; E. Coderre, Montreal, junior clerk, 12 m., $840, bonus, $94.44; L. Coderre, Montreal, junior clerk, $840, bonus, $94.44; L. Graham, St. John, junior clerk stenographer, 12 m., $660; bonus, $94.44; M. Kinnear, Halifax, clerk stenographer, 12 m., $1,080, bonus, $315; M. B. de La LaBruere, associate archivist, 12 m., $2,040, bonus, $60	7,948 32

Archives Department: Expenditure—Concluded **Département des Archives: Dépenses**—Fin	$ cts.	
Services examining historical records in Canada: J. A. Charlebois, Quebec, 12 m., $1,200, bonus, $297; W. C. Milner, Halifax, 12 m., $2,400, bonus, $60; J. Mitchell, Goderich, 12 m., $1,080, bonus, $315; P. M. O'Leary, Quebec, 12 m., $1,200, bonus, $297; E. Picard, Montreal, 12 m., $600, bonus, $94.44; J. Picard, Montreal, 12 m., $600, bonus, $94.44; T. Raymond, St. Andrews East, Que., 5 m. to March 31 at $1,200, $500, bonus, $123.75.....	8,861 63	
Copying documents, etc.: M. Chauvin, Ottawa, $1,633.32; Mrs. P. B. Dumoulin, Quebec, $601.10; L. Leclerc, Bonaventure, Que., $27.74; C. McCreath, Goderich, $15; J. B. Meilleur-Barthe, Three Rivers, $590.29; T. Raymond, St. Andrews East, Que., $746.40.....	3,613 85	
Payments for books, documents, paintings, etc.: Museum Book Store, London, Eng., $29,787.84, including $29,452.50 for Sir Thomas Phillips' collection of original French documents; Sir G. M. Paul, Edinburgh, Scotland, $747.84; F. T. Sabin, London, Eng., $658.30; Payments under $500, $4,096.74.....	35,290 72	
Miscellaneous expenditure ($1,792.51)—		
Campbell Motor Sales, Ottawa: Ford car, $510, less $110 for old one, $410; parts for car, $31.10.....	431 10	
Wilson, J. & Co., Ottawa: oil paintings, 2, $350; framing pictures, $173.50; sundries, $39.45.	562 95	
Sundry payments.....	798 46	
London Office—Bureau de Londres		
Salaries of permanent staff in London Office: H. P. Biggar, chief archivist in Europe, 12 m., $5,000; F. E. Byrne, senior clerk, 12 m., $1,440; M. Dore, clerk, 12 m., $1,080, bonus, $72; D. Godfrey, senior clerk, 12 m., $1,380; W. Mayes, clerk, 12 m., $1,080, bonus, $72; C. Pettigrew, draftsman, 12 m., $1,380; M. A. Roberts, clerk, 12 m., $1,080, bonus, $72; K. H. Thompson clerk, 12 m., $1,080, bonus, $72.....	13,808 00	
Copying, etc.: Mrs. R. Buie, $47.57; A. Haultain, $1,265.34; C. E. Lart, $238.77.	1,551 68	
Messer, M. B., London, Eng.: paintings, $357.70; travelling expenses, $170.86..	528 56	
Payments under $500.....	978 48	
Paris Office—Bureau de Paris		
Salaries of permanent staff in Paris Office: H. Beau, assistant archivist, 12 m., $1,320, bonus, †$379; T. Beauchesne, associate archivist, 12 m., $2,040, bonus, †$160; E. J. P. Buron, assistant archivist, 12 m., $1,560, bonus, †$301.96; L. Joubert, junior clerk, 12 m., $840, bonus, †$194.44; E. Lahaise, junior clerk, 12 m., $720, bonus, †$194.44; R. Laroque, assistant archivist, 12 m., $1,320, bonus, †$379.....	9,408 84	
Salaries of temporary staff in Paris office: C. Baudouin, clerk, 12 m., $960, bonus, †$183.16; V. Brault, clerk, 12 m., $960, bonus, †$183.16; E. Cathelineau, assistant archivist, 12 m., $1,080, bonus, †$415.....	3,781 32	
Copying, etc.: E. Biron, $3.14; G. Bonnefont, $277.60; C. A. Champagne, $676.18; A. Descarries, $227.84; M. Dugas, $767.27; P. Dufey, $44.79; A. Dybowska, $535.01; C. Fauteaux, $79; Mde. J. A. Gauthier, $100; C. Goussard, $118.22; A. L. Leymaire, $89.73; N. Lusseau, $179.26; R. Royal, $571.16; E. Soret, $128.87.	3,798 07	
Beauchesne, T., Paris, travelling expenses anad disbursements.....	607 83	
Payments under $500.....	332 57	
	112,138 79	
Charged as follows—		
Archives Appropriation.....	107,370 68	
Provisional Bonus Allowance	4,768 11	
	112,138 79	
Provisional Bonus Allowance—Boni de cherté de vie		
For details see pages B—3, $4,434.64 and B—4, $4,768.11.....	9,202 75	
Miscellaneous Gratuities—Gratifications diverses		
Gratuity of two months' salary paid to the estate of Violet Muir.....	216 66	
Archives Department: Revenue—Département des Archives: Revenu		
Casual Revenue—Revenu casuel.....	4 54	

†Living allowance of $100 included, O.C. 139/1976 Sept. 20, 1922.

AUDITOR GENERAL'S REPORT
1923-24

PART "BB"

AUDITOR GENERAL'S OFFICE

DETAILS OF EXPENDITURE

RAPPORT DE L'AUDITEUR GÉNÉRAL
1923-24

PARTIE "BB"

BUREAU DE L'AUDITEUR GÉNÉRAL

DÉTAIL DES DÉPENSES

Auditor General's Office: Summary of Expenditure — Bureau de l'Auditeur général: Sommaire des dépenses		$ cts.	$ cts.
Expenditure—Dépenses			
Civil Government Salaries—			
Auditor General	(Page BB—.)	1,225 80	
Permanent Staff	(Page BB—.)	241,699 01	242,924 81
Civil Government Contingencies—			
Temporary employees	(Page BB—.)	35,662 35	
Printing and stationery	(Page BB—.)	24,635 23	
Travelling expenses	(Page BB—.)	2,977 93	
Sundries	(Page BB—.)	1,287 30	64,562 81
Miscellaneous—			
Provisional Bonus Allowance, vote 435	(Page BB—.)	20,961 88	20,961 88
Total Expenditure			328,449 50

Abatements — Fonds de retraite	Auditor General's Office — Bureau de l'Auditeur général	Salary — Traitements	Bonus — Boni
$ cts.		$ cts.	$ cts.
	Civil Government Salaries—Traitements du Gouvernement civil		
	Auditor General—		
61 30	Georges Gonthier, L.I.A., C.A., Jan. 18 to Mar. 31, at $15,000, less $1,838.70 paid in 1924–25	1,225 80	
	Assistant Auditor General—		
‡	W. Kearns, 12 m	5,100 00	
	Staff—Personnel		
51 00	D. E. Adair, audit clk., 12 m	1,020 00	83 25
78 00	H. B. Alexander, sr. audit clk., 12 m	1,560 00	202 00
144 00	C. J. Allan, audit accountant, gr. 2, 12 m	2,880 00	
*72 00	S. S. Allen, audit accountant, gr. 3, 12 m	3,600 00	
58 50	M. Allison, audit clk., 6 m. at $1,140, 6 m. at $1,200	1,170 00	66 00
54 00	M. V. Anderson, audit clk., 12 m	1,080 00	72 00
22 50	J. H. Ardley, audit clk., April 1 to Sept. 2, at $1,080 (resigned)	456 00	30 40
69 00	N. M. Ardley, sr. audit clk., 12 m	1,380 00	
7 50	W. Armstrong, jr. clk., 3 m. to Mar. 31 at $600	150 00	23 67
51 00	M. Ayotte, audit clk., 12 m	1,020 00	315 00
60 00	M. J. Barker, audit clk., 12 m	1,200 00	60 00
69 00	E. M. Bartlett, sr. audit clk., 12 m	1,380 00	
51 00	M. Baskin, audit clk., 12 m. at $1,020 (less ½ d. and deductions)	1,013 63	83 14
67 50	A. E. Bates, sr. audit clk., 6 m. at $1,320, 6 m. at $1,380	1,350 00	
65 00	K. F. Bayne, audit clk., 12 m. at $1,300 (less 1 d. Mar.)	1,296 51	
40 50	F. H. Benson, audit clk., 12 m. at $1,080 (less 100 d.)	783 87	52 26
54 00	F. T. Benson, audit clk., 12 m. at $1,080 (less 9 d.)	1,053 39	70 23
54 00	M. Bentley, audit clk., 12 m. at $1,080 (less 1 d. Sept.)	1,077 00	71 80
39 00	E. Birtch, jr. audit clk., 12 m. at $780 (less 2 d. July)	775 81	94 00
‡	L. A. Bissonnette, sr. audit clk., 12 m	2,800 00	
54 00	M. Bissonnette, audit clk., 12 m	1,080 00	72 00
54 00	B. A. Bonsall, audit clk., 12 m	1,080 00	72 00
12 00	T. Bowles, audit clk., 3 m. to Mar. 31 at $960	240 00	78 75
69 00	F. M. Brook, sr. audit clk., 12 m	1,380 00	279 00
210 00	A. H. Brown, audit accountant, gr. 4, 12 m	4,200 00	
60 00	N. Brown, audit clk., 12 m	1,200 00	60 00
39 00	M. Brownlee, jr. audit clk., 12 m	780 00	315 00
54 00	K. Buckham, audit clk., 12 m	1,080 00	72 00
21 25	H. M. Buell, audit clk., 5 m. to Aug. 31 at $1,020	425 00	34 65
63 00	E. Busby, clk. sten., 12 m. at $1,260 (less 1 d. July)	1,256 61	
54 75	G. A. E. Buttery, audit clk., 9 m. at $1,080, 3 m. at $1,140	1,095 00	315 00
7 50	L. M. Campbell, jr. audit clk., 3 m. to Mar. 31 at $600	150 00	78 75

Abatements — Fonds de retraite	**Auditor General's Office — Bureau de l'Auditeur général**	Salary — Traitements	Bonus — Boni
$ cts.	*Staff*—Continued—*Personnel*—Suite	$ cts.	$ cts.
7 50	M. Carriere, jr. acct. clk., 3 m. to Mar. 31 at $600	150 00	23 67
61 25	R. L. Casselman, audit clk., 6 m. at $1,200, 6 m. at $1,250	1,225 00	30 00
109 50	W. H. Casselman, audit acct. gr. 1, 9 m. at $2,160, 3 m. at $2,280	2,190 00	60 00
54 00	E. Chamberlin, audit clk., 12 m	1,080 00	72 00
15 00	M. I. Cherry, jr. audit clk., 6 m. to Mar. 31 at $600 (less deductions)	297 50	46 65
108 00	L. L. Coffin, audit accountant, gr. 1, 12 m	2,160 00	60 00
58 75	G. I. Cohoon, audit clk., 6 m. at $1,150, 6 m. at $1,200	1,175 00	66 00
108 00	N. H. Conley, pr. audit clk., 12 m	2,040 00	60 00
‡	P. T. Connolly, audit accountant, gr. 2, 12 m	2,880 00	
60 00	E. Corbett, audit clk., 12 m	1,200 00	297 00
7 50	R. A. Y. Cote, jr. audit clk., 3 m. to Mar. 31 at $600	150 00	23 67
72 00	H. Cottee, sr. file clk., 12 m	1,440 00	261 00
50 00	R. F. Coughlan, messenger clk., 12 m. at $1,000 (less deductions)	994 00	315 00
26 00	A. C. Cox, messenger clk., 8 m. to Nov. 30 at $780 (less deductions.)	516 50	62 96
54 00	M. E. Craig, audit clk., 12 m. at $1,080 (less 25 d. Aug.)	1,007 42	67 16
51 00	A. Cranston, audit clk., 12 m. at $1,020 (less 1½ d.)	1,015 89	82 91
60 00	M. G. Cranston, audit clk., 12 m. at $1,200 (less 7 d.)	1,176 77	58 84
74 25	E. S. Crowder, sr. audit clk., 3 m. at $1,440, 9 m. at $1,500	1,485 00	
31 50	E. M. Culbert, audit clk., April 1 to Dec. 8 at $1,080 (resigned)	743 23	49 55
7 50	J. Cumming, jr. audit clk., 3 m. to Mar. 31 at $600	150 00	23 67
81 00	M. Dalglish, sr. audit clk., 12 m. at $1,620 (less 6 d.)	1,593 87	159 39
81 00	M. Daly, sr. audit clk., 12 m. at $1,620 (less deductions)	1,617 50	
81 00	T. Darcey, sr. audit clk., 12 m	1,620 00	162 00
60 00	M. A. Davis, audit clk., 12 m	1,200 00	60 00
108 00	H. DeLury, pr. audit clk., 12 m	2,160 00	
60 00	J. O. Desmarais, confidential messenger, 12 m	1,200 00	297 00
54 00	J. E. Dickinson, audit clk., 12 m	1,080 00	72 00
54 00	A. Dinwoodie, audit clk., 12 m	1,080 00	72 00
180 00	C. H. Douglas, audit accountant, gr. 3, 12 m	3,600 00	
51 00	M. Drew, audit clk., 12 m	1,020 00	83 25
55 50	J. A. H. Dufault, audit clk., 6 m. at $1,080, 6 m. at $1,140	1,110 00	290 18
45 00	E. Dunn, jr. audit clk., 12 m. at $900 (less deductions)	889 50	94 50
60 00	J. W. Dunnet, audit clk., 12 m	1,200 00	130 35
74 25	H. C. Ensor, sr. audit clk., 3 m. at $1,440, 9 m. at $1,500	1,485 00	261 00
54 00	G. O. Fortune, audit clk., 12 m	1,080 00	72 00
78 00	E. M. Fraser, sr. audit clk., 12 m. at $1,560 (less 2 d.)	1,551 48	
54 00	F. Gibson, audit clk., 12 m	1,080 00	72 00
180 00	R. S. Glass, audit accountant, gr. 3, 12 m	3,600 00	
180 00	H. P. Godard, audit accountant, gr. 3, 12 m	3,600 00	
51 00	A. Govenlock, audit clk., 12 m	1,020 00	83 25
78 00	E. L. Govenlock, sr. audit clk., 12 m. at $1,560 (less deductions)	1,557 50	
78 00	W. M. Greenshields, sr. audit clk., 12 m	1,560 00	
108 00	C. H. Guest, pr. audit clk., 12 m	2,160 00	60 00
54 00	I. Halliday, audit clk., 12 m	1,080 00	72 00
56 25	A. G. Hamilton, audit clk., 3 m. at $1,080, 9 m. at $1,140	1,125 00	72 00
108 00	R. G. Hamlyn, pr. audit clk., 12 m	2,160 00	60 00
81 00	J. Heron, sr. audit clk., 12 m	1,620 00	
54 00	E. I. Hillhouse, audit clk., 12 m	1,080 00	72 00
54 00	K. E. Hopkins, audit clk., 12 m	1,080 00	72 00
12 00	M. G. Humphrys, audit clk., 3 m. to Mar. 31 at $960 (less ½ d.)	238 62	20 76
144 00	F. S. James, audit accountant, gr. 2, 12 m	2,880 00	
†147 00	E. S. Johnston, audit accountant, gr. 4, 12 m	4,200 00	
60 00	E. Kearns, audit clk., 12 m. at $1,200 (less ½ d.)	1,198 39	59 92
120 00	W. C. King, audit acct., gr. 1, 12 m	2,400 00	60 00
4 50	D. Kirby, audit clk., 2 m. to May 31 at $1,080 (resigned)	180 00	12 00
12 00	R. M. Knox, audit clk., 3 m. to Mar. 31 at $960	240 00	20 88
54 75	L. A. Lafleur, audit clk., 9 m. at $1,080, 3 m. at $1,140	1,095 00	315 00
7 50	I. F. Lalonde, jr. audit clk., 3 m. to Mar. 31 at $600	150 00	23 67
78 00	A. M. Lawlor, sr. clk., sten., 12 m. at $1,560 (less ½ p. June 8 to Sept. 13)	1,352 01	
7 50	W. Lee, jr. audit clk., 3 m. to Mar. 31 at $600	150 00	48 32
144 00	G. A. Lindsay, audit accountant, gr. 2, 12 m	2,880 00	
81 00	F. Loverin, sr. audit clk., 12 m	1,620 00	162 00
65 00	J. G. M. Low, audit clk., 12 m. at $1,300 (less ½ d.)	1,298 13	296 57
7 50	H. R. Lunam, jr. audit clk., 3 m. to Mar. 31 at $600	150 00	23 67
7 50	M. E. Lyons, jr. clk. typist, 3 m. to Mar. 31 at $600	150 00	23 67
69 00	J. C. Macdonald, sr. audit clk., 12 m	1,380 00	
54 00	L. Macdonald, audit clk., 12 m	1,080 00	72 00

Abatements — Fonds de retraite	Auditor General's Office — Bureau de l'Auditeur général	Salary — Traitements	Bonus — Boni
$ cts.	*Staff*—Continued—*Personnel*—Suite	$ cts.	$ cts.
7 50	M. R. Maclaren, jr. audit clk., 3 m. to Mar. 31 at $600	150 00	78 75
144 00	H. S. MacMillan, audit accountant, gr. 2, 12 m	2,880 00	
52 50	A. McDonald, clk. bkkpr., 6 m. at $1,020, 6 m. at $1,080	1,050 00	77 63
81 00	C. McDonald, sr. audit clk., 12 m	1,620 00	162 00
65 00	M. T. McDonald, audit clk., 12 m	1,300 00	
180 00	P. D. McDonald, audit accountant, gr. 3, 12 m	3,600 00	
69 00	F. I. McDougall, sr. audit clk., 12 m	1,380 00	279 00
54 00	M. McFarlane, audit clk., 12 m. at $1,080 (less 12½ d.)	1,042 91	69 52
65 00	C. I. McIntosh, audit clk., 12 m. at $1,300 (less 1 d.)	1,296 39	
102 00	R. A. McLachlin, pr. audit clk., 12 m	2,040 00	60 00
65 00	M. E. McLaughlin, audit clk., 12 m	1,300 00	297 00
108 00	C. L. McLean, pr. audit clk., 12 m	2,160 00	
78 00	M. M. Mitchell, sr. audit clk., 12 m	1,560 00	
48 00	D. E. Morrison, audit clk., 12 m	960 00	275 71
49 50	K. B. Mulvihill, audit clk., 6 m. at $960, 6 m. at $1,020 (less 1½ d. and deductions)	983 50	82 90
56 25	J. J. Nash, audit clk., 3 m. at $1,080, 9 m. at $1,140	1,125 00	220 28
54 00	A. Nelson, audit clk., 12 m	1,080 00	72 00
69 00	L. J. O'Boyle, sr. audit clk., 12 m	1,380 00	279 00
‡	E. M. O'Connell, pr. audit clk., 12 m	2,160 00	
51 00	B. O'Connor, audit clk., 12 m	1,020 00	83 25
78 00	J. Parmelee, sr. audit clk., 12 m	1,560 00	
60 00	R. M. Parmelee, audit clk., 12 m. at $1,200 (less 12 d.)	1,161 29	58 07
56 25	G. W. Patterson, audit clk., 3 m. at $1,080, 9 m. at $1,140	1,125 00	315 00
45 75	W. O. M. Peaker, audit clk., 7 m. to Dec. 31 at $1,080, 3 m. at $1,140	915 00	125 32
12 00	A. M. Penman, audit clk., 3 m. to Mar. 31 at $960	240 00	78 75
54 00	H. F. Pinhey, audit clk., 12 m. at $1,080 (less 2 d.)	1,074 20	313 31
54 00	M. K. Powell, audit clk., 12 m. at $1,080 (less 3 d.)	1,071 10	71 40
87 00	F. L. Price, sr. audit clk., 12 m	1,740 00	150 00
5 00	G. Prittie, jr. clk., typist, April 1 to July 14 at $600 (resigned)	172 58	27 16
12 00	W. H. Prowse, audit clk., 3 m. to Mar. 31 at $960	240 00	78 75
51 00	M. K. Purcell, audit clk., 12 m	1,020 00	83 25
65 00	J. McI. Raitt., audit clk., 12 m. at $1,300 (less deductions)	1,290 50	
42 00	H. Reid, jr. audit clk., 12 m	840 00	94 50
‡	J. W. Reid, audit accountant, gr. 4, 12 m	4,200 00	
54 00	M. A. Reid, audit clk., 12 m	1,080 00	72 00
144 00	S. Rettie, audit acct., gr. 2, 12 m	2,880 00	
78 00	G. B. Reynolds, sr. audit clk., 12 m	1,560 00	202 00
54 00	M. Richardson, audit clk., 12 m	1,080 00	315 00
54 00	E. M. Riddell, audit clk., 12 m. at $1,080 (less 1 d. and deductions)	1,074 10	71 81
27 50	N. Rigby, clk. b'k. k'pr'., April 1 to Nov. 6 at $1,320 (resigned)	792 00	
50 00	R. A. Robb, messenger clk., 12 m	1,000 00	315 00
54 00	A. Roblin, audit. clk., 12 m	1,080 00	72 00
7 50	M. Ross, jr. audit clk., 3 m. to Mar. 31 at $600 (less 1 d.)	148 39	23 42
42 00	M. Rousseau, jr. audit clk., 12 m	840 00	94 50
78 00	M. C. Russell, sr. audit clk., 12 m	1,560 00	
54 00	H. C. Scott, audit clk., 12 m	1,080 00	72 00
56 25	F. L. Seddon, audit clk., 3 m. at $1,080, 9 m. at $1,140	1,125 00	315 00
54 00	M. E. Smith, audit clk., 12 m. at $1,080 (less 21 d.)	1,017 39	67 83
108 00	F. E. Snelling, pr. audit clk., 12 m	2,160 00	
†100 80	C. W. Steeves, audit accountant, gr. 2, 12 m.	2,880 00	
‡	J. S. Stevenson, audit accountant, gr. 4, 12 m	4,200 00	
*126 00	E. E. Stockton, audit accountant, gr. 4, 12 m	4,200 00	
102 00	R. A. Strong, pr. audit clk., 12 m	2,040 00	60 00
81 00	M. H. Sullivan, sr. audit clk, 12 m	1,620 00	
51 00	L. Sylvain, audit clk., 12 m. at $1,020 (less deductions)	1,017 50	83 25
47 50	H. E. Symmes, audit clk., 1 m. at $840, 11 m. at $960	950 00	315 00
51 00	M. E. Taylor, audit clk., 12 m	1,020 00	83 25
180 00	J. N. Tribble, audit accountant, gr. 3, 12 m	3,600 00	
81 00	M. C. Troy, sr. audit clk., 12 m. at $1,620 (less ½ d.)	1,617 68	
*72 00	W. Tucker, audit accountant, gr. 3, 12 m	3,600 00	
11 25	M. E. Tully, jr. audit clk., 12 m. at $900 (less April 24 to Dec. 31)	282 50	29 70
54 00	T. C. Tully, audit clk., 12 m. at $1,080 (less 9 ½d. and deductions)	1,049 83	246 50
81 00	S. E. Turnbull, sr. audit clk., 12 m	1,620 00	
7 50	M. E. Unsworth, jr. audit clk., 3 m. to Mar. 31 at $600	150 00	23 67
62 50	N. M. Vaughan, audit clk., 12 m	1,250 00	
7 50	A. Viau, jr. audit clk., 3 m. to Mar. 31 at $600	150 00	23 67

Abatements — Fonds de retraite	Auditor General's Office — Bureau de l'Auditeur général	Salary — Traitements	Bonus — Boni
$ cts.	*Staff*—Concluded—*Personnel*—Fin	$ cts.	$ cts.
*86 40	D. J. Wagner, audit accountant, gr. 2, 12 m	2,880 00	
85 50	A. Wilson, sr. audit clk., 6 m. at $1,680, 6 m. at $1,740	1,710 00	150 00
12 00	D. L. Wilson, audit clk., 3 m. to Mar. 31 at $960	240 00	78 75
54 00	L. Woods, audit clk., 12 m	1,080 00	72 00
65 00	C. Wright, audit clk., 12 m. at $1,300 (less 4 d.)	1,286 02	
	Civil Government Contingencies—Dépenses contingentes du gouvernement civil		
	Temporary Employees—Employés temporaires—		
	W. Armstrong, junior clerk, 9 m. to Dec. 31 (less 11 d.) at $600	432 27	68 04
	M. E. Barton, junior clerk typist, April 1 to Aug. 3 (less ½ d. at $600	204 03	32 12
	A. L. Beaulieu, junior audit clerk, 12 m	600 00	56 25
	G. Beaupré, secretary to executive, Feb. 4 to Mar. 31 at $1,500	237 07	
	G. Bigras, junior audit clerk, 12 m. (less 11½ d.) at $600	580 76	62 73
	W. S. Bond, audit clerk, June 11 to Mar. 31 at $960	773 33	253 75
	W. J. B. Bookey, audit clerk, June 14 to Mar. 31 (less 7 d.) at $960	746 89	64 71
	J. B. Booth, audit clerk, 12 m	960 00	83 25
	T. Bowles, audit clerk, 9 m. to Dec. 31 at $960	720 00	236 25
	J. J. Cafferty, messenger clerk, Feb. 22 to Mar. 31 (less 1 d.) at $600	62 18	32 64
	L. M. Campbell, junior audit clerk, 9 m. to Dec. 31 at $600	450 00	234 41
	M. Carriere, junior account clerk, 9 m. to Dec. 31, (less 5½ d.) at $600	440 98	69 54
	M. I. Cherry, junior audit clerk, April 6 to June 4 (less ½ d.); Sept. 10–30 (less 5 d.) at $600	124 33	20 07
	C. W. Cohoon, senior audit clerk, May 19 to Sept. 30 at $1,320	486 13	
	Y. Cote, junior audit clerk, 9 m. to Dec. 31 at $600	450 00	70 83
	M. G. Cox, junior audit clerk, 12 m	600 00	315 00
	T. I. Coxon, audit clerk, 12 m	960 00	83 25
	J. Cumming, junior audit clerk, 9 m to Dec. 31 at $600	450 00	70 83
	P. H. Curry, junior audit clerk, Oct. 8 to Mar. 31 (less ½ d. at $600	287 90	45 31
	M. H. Egan, junior audit clerk, Oct. 6 to Mar. 31 at $600	291 93	45 95
	R. Galipeau, junior audit clerk, 12 m	600 00	56 67
	R. Grosvenor, junior audit clerk, 11 m. to Mar. 31 at $600	550 00	86 63
	M. E. Hall, junior audit clerk, April 1 to Sept. 20 at $600	283 33	148 75
	L. H. Heath, audit clerk, 2 m. to May 31 at $960	160 00	52 50
	G. I. Holling, junior audit clerk, Sept. 7 to Mar. 31 (less 1 d.) at $600	338 34	53 25
	M. G. Humphrys, audit clerk, 9 m. to Dec. 31 at $960	720 00	62 37
	G. B. Hurlbert, junior audit clerk, April 23 to Mar. 31 at $600	563 33	88 67
	T. Jodoin, messenger clerk, July 30 to Aug. 23 (less ½ d.) at $600	39 51	20 75
	I. Johnson, junior audit clerk, 12 m. (less 3 d.) at $600	595 16	93 74
	S. G. Johnson, junior audit clerk, Aug. 31 to Mar. 31 (less 2 d.) at $600	348 39	32 61
	J. J. Kelly, messenger clerk, Oct. 12 to Feb. 2 at $600	185 71	97 49
	R. M. Knox, audit clerk, 9 m. to Dec. 31 (less 2 d) at $960	714 80	158 52
	F. Lalonde, junior audit clerk, 9 m. to Dec. 31 at $600	450 00	70 83
	M. C. Landriau, junior audit clerk, Sept. 10 to Mar. 31 (less 9 d.) at $600	320 26	50 40
	D. Le Cain, junior audit clerk, April 1–30, Sept. 4 to Mar. 31 at $600	395 00	62 17
	W. Lee, junior audit clerk, 9 m. to Dec. 31 at $600	450 00	70 83
	H. R. Lunam, junior audit clerk, 9 m. to Dec. 31 at $600	450 00	70 83
	M. E. Lyons, junior clerk typist, 9 m. to Dec. 31 at $600	450 00	70 83
	M. R. MacLaren, junior audit clerk, 9 m. to Dec. 31 (less 1½ d.) at $600	447 50	236 25
	G. McMurchy, junior audit clerk, Sept. 7 to Jan. 21, Feb. 25 to Mar. 31 (less 6½ d.) at $600	271 75	42 78
	N. E. Middleton, junior audit clerk, 12 m. (less ½ d. and deductions) at $600	588 70	81 93
	C. M. Morrison, junior audit clerk, May 17 to Mar. 31 at $600	524 19	275 20
	M. Morrison, junior audit clerk, Dec. 6 to Mar. 31 at $600	191 94	30 21
	A. Motard, junior audit clerk, 12 m. (less 3½ d.) at $600	594 30	93 55
	K. Muir, junior audit clerk, Nov. 21 to Mar. 31 (less 1 d.) at $600	215 05	33 85
	E. O'Connell, junior audit clerk, June 6 to Mar. 31 (less 2½ d.) at $600	487 64	76 76

Abatements — Fonds de retraite	Auditor General's Office — Bureau de l'Auditeur général	Salary — Traitements	Bonus — Boni
$ cts.	*Civil Government Contingencies*—Con—*Dépenses contingentes du gouvernement civil*—Fin	$ cts.	$ cts.
	Temporary employees—*Con*-—Employés temporaires—*Fin*		
	K. O'Neill, junior audit clerk, Oct. 30 to Mar. 31 (less ½ d.) at $600	252 42	39 73
	L. Paquin, junior clerk, April 1 to Nov. 30, Jan. 1 to Mar. 31 (less 1½ d.) at $600	547 59	86 19
	C. E. Parker, junior audit clerk, 2 m. to Mar. 31 at $660	110 00	15 74
	A. M. Penman, audit clerk, 9 m. to Dec. 31 (less 3 d.) at $960	712 26	233 71
	H. Peskett, junior clerk typist, 12 m	600 00	315 00
	M. Pinard, junior audit clerk, 12 m. (less ½ d. and deductions) $600	594 20	56 17
	A. D. Powers, audit clerk, 12 m	960 00	83 25
	W. H. Prowse, audit clerk, 9 m. to Dec. 31 (less 2 d.) at $960	714 80	234 56
	R. Potvin, junior audit clerk, Aug. 30 to Mar. 31 at $600	353 22	55 34
	R. E. Rooney, junior audit clerk, Sept. 10 to Mar. 31 at $600	335 00	52 72
	M. Ross, junior audit clerk, 9 m. to Dec. 31 at $600	450 00	70 83
	P. Savage, audit clerk, 12 m. (less 4 d.) at $960	949 69	82 27
	W. Simpson, audit clerk, 4 m. to Mar. 31 at $960	320 00	105 00
	W. J. Slater, audit clerk, 12 m	960 00	315 00
	M. Smardon, junior audit clerk, 12 m. (less 3 d.), at $600	595 16	93 68
	J. Stewart, junior clerk typist, 12 m	600 00	94 50
	I. Taylor, junior audit clerk, 12 m	600 00	94 50
	M. V. Thicke, junior clerk typist, 12 m	600 00	94 50
	M. I. Thompson, junior audit clerk, April 23 to Mar. 31 (less ½ d. and deductions, $9.50) at $600	553 00	88 67
	A. Thornton, clerk stenographer, 12 m. (less ½ d. and deductions) at $960	955 21	83 14
	M. A. Tighe, junior audit clerk, Sept. 4 to Nov. 30 (less 8 d.) at $600	131 78	20 74
	M. Trepanier, junior audit clerk, Aug. 30 to Mar. 31 (less 1 d) at $600	351 61	32 91
	M. Unsworth, junior audit clerk, 9 m. to Dec. 31 at $600	450 00	70 83
	A. Viau, junior audit clerk, 9 m. to Dec. 31 at $600	450 00	70 83
	D. Viau, junior audit clerk, Aug. 29 to Nov. 16 (less ½ d.) at $600.	130 69	20 57
	C. R. M. Webbe, audit clerk, 7 m. to Oct. 31 at $960	560 00	48 51
	A. M. Webster, junior audit clerk, Sept. 10 to Mar. 31 (less 8 d. and deductions, $6.50) at $600	315 60	169 02
	D. L. Wilson, audit clerk, 9 m. to Dec. 31 (less 1 d.) at $960	717 42	235 41
	Legislation, Elections—Législative: dépenses d'élections		
	Temporary Employee—Employé temporaire—		
	L. A. MacIntyre, April 1-5 at $850	11 67	
		278,598 83	20,961 88
	Charged as follows:—		
	Civil Government Salaries	242,924 81	
	Civil Government Contingencies	35,662 35	
	Legislation—Elections	11 67	
	Provisional bonus allowance (Vote 435)	20,961 88	
			299,560 71

*Superannuation Fund No. 1. †Superannuation Fund No. 2. ‡35 years' service completed.

Auditor General's Office: Civil Government Contingencies **Bureau de l'Auditeur général: Dépenses contingentes du gouvernement civil**	$ cts.
Salaries at Ottawa.....(Page BB—)	35,662 35
Stationery Office supplies, $5,549.62; King's Printer's account, $19,085.61.....	24,635 23
Subscriptions to newspapers, $69; cartage, $225.85; water, $287.45.....	582 30
Washing towels, $311; tinned iron boxes, 18, $108; sundries, $286.....	705 00
Travelling expenses: A. H. Brown, $1,572.70; W. H. Casselman, $207.88; R. S. Glass, $39.55; W. Kearns, $76.40; J. W. Reid, $948.80; J. S. Stevenson, $48.15; J. N. Tribble, $84.45.....	2,977 93
	64,562 81

PART "C"

CIVIL SERVICE COMMISSION

DETAILS OF EXPENDITURE AND REVENUE

RAPPORT DE L'AUDITEUR GÉNÉRAL
1923-24

PARTIE "C"

COMMISSION DU SERVICE CIVIL

DÉTAIL DES DÉPENSES ET DES REVENUS

AUDITOR GENERAL'S REPORT
1923-24

PART "C"

CIVIL SERVICE COMMISSION

DETAILS OF EXPENDITURE AND REVENUE

RAPPORT DE L'AUDITEUR GÉNÉRAL
1923-24

PARTIE "C"

COMMISSION DU SERVICE CIVIL

DÉTAIL DES DÉPENSES ET DES REVENUS

Civil Service Commission: Summary of Expenditure and Revenue — Commission du Service civil: Sommaire des Dépenses et des Revenus	Page in Part C — Page dans la partie C	$ cts.	$ cts.
Expenditure—Dépenses			
Civil Government—			
Salaries	6	202,119 83	
Contingencies	6	66,714 28	
			268,834 11
Miscellaneous—			
Provisional Bonus allowance	6	.....	15,692 23
Total expenditure			284,526 34
Revenue—Revenu			
Civil Service examination fees	6	2,727 00	
Casual revenue	6	4,376 87	
Total revenue			7,103 87

Abatements — Fonds de retraite	Civil Service Commission: Salaries at Ottawa — Commission du Service civil: Traitements à Ottawa	Salary — Traitements	Bonus — Boni
$ cts.		$ cts.	$ cts.
350 00	W. J. Roche, chairman of Civil Service Commission, 12 m	7,000 00	
300 00	M. G. LaRochelle, commissioner, 12 m	6,000 00	
300 00	C. Jamieson, commissioner, 12 m	6,000 00	
	Staff—Personnel		
152 00	H. M. V. Adams, investigator, 12 m	2,640 00	
36 00	I. M. Aird, sr. clk. sten., April 1 to Sept. 22 at $1,440 (less ded.)	687 00	
72 00	F. G. Ashton, sr. file clk., 12 m. at $1,440 (less ded.)	1,438 00	
25 50	H. B. Bailey, clk. sten., April 1 to Oct. 4 a.m. at $1,020 (less ded. resigned)	515 10	42 36
78 00	M. Balmer, sr. clk. sten., 12 m	1,560 00	
185 25	J. R. A. Baril, head French examiner and translator, 9 m. at $3,660, 3 m. at $3,840	3,705 00	
52 50	M. Barthe, clerk, 6 m. at $1,020, 6 m. at $1,080 (less 2 d.)	1,044 19	77 19
12 00	M. I. C. Barry, file clk., 3 m. to Mar. 31 at $960	240 00	78 75
5 00	D. W. Battle, jr. file clk., 2 m. to Mar. 31 at $600	100 00	15 75
69 00	L. Belanger, sr. clk. sten., 12 m. at $1,380 (less ded.)	1,377 00	195 00
72 00	E. L. Bennie, sr. clk. sten., 12 m	1,440 00	
51 00	C. J. Bingleman, clk. sten., 12 m	1,020 00	315 00
155 25	F. G. Bird, sr. investigator, 9 m. at $3,060, 3 m. at $3,240	3,105 00	
39 00	F. Bisson, jr. clk. typist, 12 m	780 00	94 50
213 00	C. H. Bland, asst. secretary and chief examiner, 12 m	4,260 00	
120 00	J. D. L. Bouchard, sr. C. S. examiner, 12 m	2,400 00	60 00
132 00	J. W. Bourbonnais, sr. C. S. examiner, 12 m	2,640 00	
29 75	C. A. Bowrey, clk. sten., April 1 to Nov. 4 at $1,020 (resigned)	606 33	49 43
54 00	F. E. Boyd, clk., 12 m	1,080 00	72 00
37 50	L. Brady, jr. clk. typist, 6 m. at $720, 6 m. at $780 (less ded.)	748 00	71 64
102 00	G. A. Brown, prin. file clk., 12 m	2,040 00	60 00
72 00	F. L. Budreo, sr. clk. sten., 12 m	1,440 00	261 00
39 00	A. Cain, jr. clk. typist, 12 m. at $780 (less ded.)	778 00	94 50
72 75	M. A. Carey, sr. clk., 9 m. at $1,440, 3 m. at $1,500 (less 2½ d.)	1,445 12	
5 00	A. E. M. Castle, jr. clk. typist, 2 m. to Mar. 31 at $600	100 00	15 75
132 00	W. B. Cole, investigator, 12 m	2,640 00	
27 50	E. M. J. Colonnier, jr. clk. sten., April 1 to Jan. 9 at $660 (resigned)	510 97	73 11
36 00	B. M. Conlon, jr. clk. sten., 12 m	720 00	94 50
40 50	S. J. Conlon, clk. sten., 6 m. at $660, 6 m. at $960	810 00	88 89
120 00	S. J. Daley, head clk., 12 m	2,400 00	60 00
60 00	I. L. Day, acct. clk., 12 m	1,200 00	60 00
54 00	M. E. Donovan, clk. sten., 12 m. at $1,080 (less half-pay 17 d., and ded.)	1,052 00	307 56
51 00	T. Dooley, clk. sten., 12 m. at $1,020 (less half-pay 32 d.)	976 13	156 70
51 75	V. Dooner, clk., 9 m. at $1,020, 3 m. at $1,080	1,035 00	80 37

Abatements — Fonds de retraite	**Civil Service Commission: Salaries at Ottawa — Commission du Service civil: Traitements à Ottawa**	Salary — Traitements	Bonus — Boni
$ cts.	*Staff*—Continued—*Personnel*—Suite	$ cts.	$ cts.
87 00	M. L. Dumont, sec'y to executive, 12 m	1,740 00	150 00
63 00	P. M. Eades, clk. sten., 12 m. at $1,260 (less ded.)	1,249 00	
72 00	A. Farry, sr. clk., 12 m. at $1,440 (less ded.)	1,438 50	
‡	W. Foran, secretary, 12 m	5,100 00	
33 42	K. Fortune, clk. sten., July 21 to Mar. 31 at $960	668 39	57 94
72 00	E. E. Gamble, sr. clk. sten., 12 m. at $1,440 (less ded.)	1,438 50	
132 00	C. E. Garrett, sr. C. S. examiner, 12 m	2,640 00	
48 00	M. L. A. J. Genest, clk. typist, 12 m	960 00	315 00
135 00	G. H. Gilchrist, sr. investigator, 12 m	2,700 00	
66 75	K. C. Gillis, sr. clk., 9 m. at $1,320, 3 m. at $1,380	1,335 00	
54 00	I. R. Godfrey, clk. sten., 12 m. at $1,080 (less ½ d. and ded.)	1,074 55	67 81
102 00	R. Gosselin, prin. clk., 12 m	2,040 00	60 00
18 00	M. Gosson, clk. sten., April 1 to July 19 a.m. at $1,080 (less 1 d. and ded. resigned)	318 71	21 38
35 25	E. L. Graham, jr. file clk., 3 m. at $660, 9 m. at $720	705 00	94 50
140 00	F. Grierson, sr. clk., 12 m	2,800 00	
42 00	D. Grimes, jr. stat. clk., 12 m	840 00	94 50
24 00	L. C. Grosvenor, jr. file clk., 8 m. at $420, 4 m. at $600 (less 1 d. and military pay)	466 85	38 96
102 00	M. C. Guthrie, jr. examiner, 12 m	2,040 00	
5 00	J. D. Hall, office boy, 4 m. to Mar. 31 at $300	100 00	105 00
36 00	N. Hayes, jr. clk. sten., 12 m. at $720 (less 1 d.)	718 00	94 24
105 00	E. L. Inglis, prin. clk., 6 m. at $2,040, 6 m. at $2,160	2,100 00	60 00
53 25	I. Johnstone, clk., 3 m. at $1,020, 9 m. at $1,080	1,065 00	74 79
54 00	M. A. Jones, clk. typist, 12 m. at $1,080 (less 12 d. and ded.)	1,043 06	69 63
132 00	A. C. Kemmis, sr. examiner, 12 m	2,640 00	
93 00	M. J. Kern, sec'y to executive, 12 m	1,860 00	
42 00	H. J. Killeen, clk., 8 m. at $780, 4 m. at $960 (less 1 d. and ded.)	834 84	56 01
53 64	J. E. Leclerc, information clerk, April 1 to May 14 at $1,020, May 15 to Mar. 31 at $1,080	1,072 74	139 33
12 00	M. A. E. Legate, file clk., 3 m. to Mar. 31 at $960	240 00	20 81
24 50	J. D. L. Loyer, mess. clk., 6 m. at $420, 2 m. at $480, 4 m. at $600 (less 1 d. and ded.)	474 89	314 15
9 75	J. J. Macdonald, packer and helper, 3 m. to Mar. 31 at $780	195 00	78 75
79 00	M. E. Macdonald, clk. sten., 12 m	1,080 00	72 00
71 25	N. C. Mackay, sr. file clk., 3 m. at $1,380, 9 m. at $1,440	1,425 00	265 50
60 00	P. N. Mason, clk. sten., 12 m	1,200 00	297 00
15 00	M. T. N. D. May, jr. clk. sten., 6 m. to Mar. 31 at $600	300 00	28 17
54 00	A. May, clk. sten., 12 m	1,080 00	72 00
59 25	M. C. McBride, sr. clk. sten., 3 m. at $1,020, 3 m. at $1,080, 6 m. at $1,320 (less ded.)	1,184 50	38 79
120 00	J. J. McCann, C. S. printer, 12 m. at $2,400 (less ½ d. and ded.)	2,392 17	59 92
60 00	B. McCrea, clk. sten., 12 m	1,200 00	60 00
36 00	P. McDonald, jr. clk. sten., 12 m. at $720 (less ded.)	719 00	94 50
7 50	M. McNally, jr. file clk., 3 m. to Mar. 31 at $600	150 00	23 62
102 00	H. R. McNaughton, jr. examiner, 12 m	2,040 00	60 00
46 00	W. McPhail, clk., 8 m. at $900, 4 m. at $960 (less 4 d.)	910 32	89 76
25 50	B. E. M. Mears, clk. sten., April 1 to Sept. 10 at $1,020 (less ded. resigned)	448 33	37 42
132 00	C. R. Medland, investigator, 12 m	2,640 00	
36 00	M. T. Menard, jr. clk. typist, 12 m	720 00	315 00
132 00	R. Morgan, sr. C. S. examiner, 12 m	2,640 00	
35 25	B. M. Morris, jr. clk. sten., 3 m. at $660, 9 m. at $720	705 00	78 24
78 00	M. Munro, sr. clk. sten., 12 m	1,560 00	201 96
60 00	M. N. Murphy, clk. sten., 12 m	1,200 00	60 00
51 00	G. A. Nash, sr. mess., 12 m	1,020 00	315 00
102 00	S. G. Nelson, jr. examiner, 12 m	2,040 00	
51 75	T. Nichols, clk. typist, 9 m. at $1,020, 3 m. at $1,080 (less 1 d.)	1,032 18	177 68
36 00	P. Normand, mess. clk., 12 m. at $720 (less 5½ d. and ded.)	704 26	282 71
12 00	J. H. Norton, file clk., 3 m. to Mar. 31 at $960	240 00	20 81
40 25	G. Nysater, clk. sten., 3 m. at $660, 4 m. at $720, 5 m. at $960	805 00	278 24
29 75	L. M. O'Dair, clk., 8 m. to Nov. 30 at $1,020 (less ded.)	677 50	55 44
120 00	A. S. Ogilvy, investigator, 12 m	2,400 00	
36 00	M. Olive, jr. clk. sten., 12 m. at $720 (less half-pay 2 d.)	718 06	94 25
55 50	M. E. O'Shaughnessy, clk., 6 m. at $1,080, 6 m. at $1,140 (less 5 d. Sept.)	1,095 00	71 00
93 00	J. Otter, sec'y to executive, 12 m	1,860 00	69 00
38 25	A. E. Paradis, jr. clk. typist, 3 m. at $720, 9 m. at $780	765 00	94 50

Abatements — Fonds de retraite	Civil Service Commission: Salaries at Ottawa — Commission du Service civil: Traitements à Ottawa	Salary — Traitements	Bonus — Boni
$ cts.		$ cts.	$ cts.
	Staff—Concluded—*Personnel*—Fin		
51 75	G. Paradis, clk. typist, 9 m. at $1,020, 3 m. at $1,080	1,035 00	80 37
144 00	R. Patching, head clk., 12 m. at $2,880 (less 1 d.)	2,872 26	
48 75	A. H. Paterson, file clk., 9 m. at $960, 3 m. at $1,020	975 00	83 25
51 75	R. M. Patterson, clk. sten., 9 m. at $1,020, 3 m. at $1,080	1,035 00	80 37
30 75	A. M. Paul, clk. sten., 3 m. at $1,020, 4 m. to Oct. 31 at $1,080 (resigned)	615 00	44 79
‡	A. N. Payne, investigator, 12 m	2,640 00	
123 00	W. J. Paynter, departmental acct., gr. 2, 12 m	2,460 00	
48 00	M. F. Pearson, clk. sten., 12 m. at $960 (less ded.)	953 92	315 00
24 00	A. E. Percival, jr. clk., 8 m. at $420, 4 m. at $600	480 00	32 85
55 50	E. M. Plantz, clk. typist, 6 m. at $1,080, 6 m. at $1,140 (less 6½ d. and half-pay Aug.)	1,045 41	296 25
60 00	V. Pommerville, clk. sten., 12 m	1,200 00	60 00
96 00	L. C. Pothier, asst. printer, 12 m	1,920 00	
51 75	M. Powers, clk. typist, 9 m. at $1,020, 3 m. at $1,080 (less 1½ d. and ded.)	1,028 89	80 03
210 00	C. V. Putman, chief, organization branch, 12 m	4,200 00	
102 00	J. G. Reid, jr. examiner, 12 m	2,040 00	60 00
60 00	W. Robertson, clk. sten., 12 m. at $1,200 (less 11 d. and ded.)	1,162 19	58 22
22 50	M. R. Rock, clk. sten., April 1 to Aug. 25 at $1,080 (resigned)	432 58	28 84
16 50	L. A. H. Ross, sr. clk., 3 m. to Mar. 31 at $1,320	330 00	69 75
144 00	E. E. Saunders, head clk., 12 m	2,880 00	
38 25	I. Savage, jr. clk. typist, 3 m. at $720, 9 m. at $780	765 00	94 50
78 00	E. W. Sibley, sr. clk. sten., 12 m	1,560 00	
78 00	J. J. Siddall, sr. clk. sten., 12 m	1,560 00	
135 00	R. G. Simmins, sr. investigator, 12 m	2,700 00	
53 25	B. L. Smeeton, clk. sten., 3 m. at $1,020, 9 m. at $1,080 (less 4 d. and half-pay 28 d.)	1,011 58	71 03
42 00	E. Smith, clk. sten., 6 m. at $720, 6 m. at $960	840 00	315 00
26 47	V. L. Smith, jr. clk. sten., 6 m. at $660, Oct. 1 to Jan. 10 at $720 (less ded. transferred to P.O.D.)	527 35	73 37
5 00	P. A. Stanley, office boy, 4 m. to Mar. 31 at $300	100 00	18 76
7 50	E. W. Stevenson, jr. file clk., 3 m. to Mar. 31 at $600	150 00	23 63
78 00	M. F. Stewart, sr. clk. sten., 12 m	1,560 00	
51 00	C. T. Stubbs, supplies clk., 12 m	1,020 00	83 25
127 50	A. Thivierge, head clk., 9 m. at $2,520, 3 m. at $2,640	2,550 00	
71 25	C. Thomas, sr. file clk., 3 m. at $1,380, 9 m. at $1,440	1,425 00	
5 00	W. J. Tuttle, office boy, 4 m. to Mar. 31 at $300 (less ½ d. Dec.)	99 60	
36 75	J. Y. Vallee, jr. clk. typist, 9 m. at $720, 3 m. at $780	735 00	94 50
31 25	M. B. Vallillee, sr. clk. sten., April 1 to Aug. 25 at $1,500 (resigned)	600 81	
132 00	R. M. Walker, sr. examiner, 12 m	2,640 00	
54 00	E. F. Waller, clk. typist, 12 m	1,080 00	72 00
45 00	A. B. Warner, jr. clk. sten., 12 m	900 00	94 50
17 00	W. S. Watson, jr. examiner, April 1 to May 29 at $2,040 (resigned)	329 03	9 68
36 00	F. Wentzlaff, jr. clk. typist, 12 m	720 00	83 59
54 00	M. E. West, clk. typist, 12 m	1,080 00	72 00
48 75	K. J. Wilson, file clk., 9 m. at $960, 3 m. at $1,020	975 00	83 25
60 00	B. M. Wood, clk. sten., 12 m. at $1,200 (less ded.)	1,199 50	60 00
16 00	D. L. M. Woodsford, clk. sten., April 1 to July 25 at $960 (resigned)	304 52	26 38
	Temporary Employees—Employés temporaires ($37,392.03)—		
	M. Archambault, clk. sten., 12 m	960 00	81 00
	E. H. Aust, sr. acct. clk., 12 m	1,320 00	
	E. Ball, clk. sten., July 27 to Aug. 17 at $960 (less 2 d.)	51 61	4 47
	E. Barrett, clk. sten., 12 m	960 00	83 25
	P. Barry, file clk., April 1 to Dec. 31 at $960	720 00	236 25
	D. Battle, jr. file clk., April 1 to Jan. 31 at $600 (less 1 d.)	498 39	78 50
	A. Beland, office boy, April 25 to June 30 and Sept. 1 to 14 at $300 (less 38 d.)	35 54	6 97
	G. Berthiaume, jr. clk. sten., May 18 to Aug. 31 at $600 (less 2½ d.)	168 54	88 48
	A. Boisvert, jr. clk. sten., April 1 to May 14 at $600	72 58	11 42
	H. Boyd, jr. clk., 12 m	600 00	94 50
	F. Bradley, clk. sten., April 1 to 3 at $960	8 00	48
	H. M. Brennan, jr. clk. typist, July 26 to Mar. 2 at $600	362 91	33 87
	E. L. Burgess, office boy, June 27 to Aug. 28 at $30	50 91	
	D. A. Burton, clk. sten., June 18 to Dec. 16 at $960 (less ½ d.)	474 62	27 76
	A. Castle, jr. clk. typist, April 1 to Jan. 31 at $600 (less 4 d.)	493 55	77 74

Abatements — Fonds de retraite	**Civil Service Commission: Salaries at Ottawa — Commission du Service civil: Traitements à Ottawa**	Salary — Traitements	Bonus — Boni
$ cts.		$ cts.	$ cts.
	Temporary Employees—Continued—*Employés temporaires*—suite		
	V. Collette, clk. sten., 12 m. at $960 (less 17 d.)	916 13	300 61
	M. Cosgrove, clk., 12 m. at $960 (less 8 d. and $20 deductions)	919 65	81 44
	M. I. Daly, jr. clk., July 6 to Mar. 4 at $600 (less ½ d.)	397 58	37 21
	W. S. L. Daly, office boy, July 14 to Sept. 22 at $300	57 85	
	H. M. Davis, jr. file clk., June 1 to Jan. 15 at $600 (less 4 d.)	367 74	57 89
	J. E. Denison, clk. sten., July 3 to Dec. 10 at $960 (less 6 d.)	404 82	35 08
	D. Donovan, office boy, April 1 to July 15 at $300	87 10	
	W. M. Emery sr. clk., 12 m	1,320 00	279 00
	M. Fagan, jr. clk. sten., April 1 to 8 at $600	13 33	1 25
	K. Fortune, clk. sten., April 1 to July 20 at $960 (less 2 d. and $2.50 deductions)	283 78	24 83
	S. Gauthier, jr. clk. typist, Sept. 26 to Mar. 31 at $600	308 33	48 52
	K. Gillies, jr. file clk., April 1 to Dec. 31 at $600 (less 6½ d.)	439 17	69 13
	A. Grace, jr. clk., April 1 to 28 at $600 (less ½ d.)	45 83	7 22
	G. Grignon, jr. clk. sten., Sept. 4 to Mar. 31 at $600 (less $2 deductions)	343 00	32 38
	J. Groulx, office boy, Feb. 25 to Mar. 31 at $300	29 31	
	J. D. Hall, office boy, April 1 to Nov. 30 at $300	200 00	210 00
	G. Hanratty, jr. clk. typist, 12 m	600 00	94 50
	D. M. Hicks, jr. clk. sten., April 1 to July 11 at $600 (less 1 d.), July 12 to Sept. 11 at $960 and Sept. 12 to Mar. 31 at $600	658 68	81 67
	D. E. Hill, clk. sten., June 1 to Mar. 31 at $960 (less 1 d.)	797 42	46 74
	R. Hill, investigator, April 1 to Feb. 15 at $2,400 (less 2 d.)	2,090 12	52 43
	M. N. Jackson, jr. clk., 12 m. at $600 (less 10 d.)	583 52	91 91
	E. G. Johnston, jr. clk. typist, 12 m. at $600 (less 20½ d.)	566 07	89 16
	E. M. Johnston, jr. clk. typist April 1 to June 22 at $600 (less 1½ d.)	134 16	21 12
	N. E. Kehoe, jr. file clk., 12 m	600 00	94 50
	M. Kirk, clk. sten., 12 m. at $960 (less 7 d. and $10.50 deductions)	930 64	68 48
	H. Kolff, office boy, Oct. 5 to Mar. 31 at $300	146 77	
	A. Lachaine, packer and helper, April 1 to Oct. 19 at $600 and Oct. 20 to Mar. 31 at $780	680 81	56 25
	F. Lanthier, office boy, Dec. 5 to Mar. 31 at $300 (less 1 d.)	95 97	8 40
	M. A. Larose, jr. clk. sten., April 26 to Dec. 16 at $600 (less ½ d.)	383 31	60 33
	H. F. Latimer, jr. file clk., 12 m. at $600 (less 12 d.)	580 09	91 37
	A. M. Legate, file clk., April 1 to Dec. 31 at $960	720 00	62 44
	V. Lesage, jr. clk., 12 m	600 00	94 50
	B. I. McDaniel, clk. sten., April 1 to 21 at $960 (less ½ d.)	54 67	4 72
	L. McElroy, jr. clk. typist, 12 m. at $600 (less 3 d.)	595 05	93 73
	M. E. McNally, jr. file clk., April 1 to Dec. 31 at $600 (less 5½ d. and $6 deductions)	435 05	69 47
	J. J. Macdonald, packer and helper, April 1 to Dec. 31 at $780	585 00	236 25
	K. Martin, jr. clk., April 1 to July 2 at $600 (less 2½ d.)	149 09	23 46
	M. T. May, jr. clk. sten., April 1 to Sept. 30 at $600 (less 10 d.)	283 34	26 52
	N. E. Megloughlin, clk. sten., July 13 to Oct. 9 at $960 (less ½ d.)	230 97	75 79
	M. Morrison, jr. file clk., May 1 to Dec. 5 at $600 (less ½ d.)	357 25	56 23
	J. H. Norton, file clk., April 1 to Dec. 31 at $960	720 00	62 44
	A. O'Keefe, jr. clk., April 1 to Aug. 31 at $600 (less 4½ d.)	242 74	38 21
	M. O'Meara, clk. sten., Aug. 29 to Mar. 31 at $960	567 74	15 25
	E. G. Palen, clk. sten., April 25 to Nov. 20 at $960 (less ½ d.)	548 04	47 47
	J. G. Park, office boy, April 1 to Sept. 30 at $300 (less 1 d.)	149 19	
	E. Pennock, office boy, Sept. 21 to Mar. 31 at $300	158 33	
	M. Rainboth, jr. clk., 12 m. at $600 (less 2 d. and $5.50 deductions)	591 16	79 88
	A. Rivest, clk. sten., 12 m. at $960 (less 2 d. and $3 deductions), $951.84 arrears 1922–23, $5.90	957 74	315 23
	A. Ross, sr. clk., April 1 to Dec. 31 at $1,320	990 00	209 25
	S. Roy, jr. clk., 12 m. at $600 (less 7½d.)	587 56	92 55
	S. Sirkin, office boy, April 1 to June 24 at $300	70 00	
	M. K. Slack, clk. sten., May 28 to Dec. 31 at $960	570 32	33 21
	W. Smith, draftsman, April 1 to Nov. 13 at $900 and Nov. 14 to Mar. 31 at $1,260 (less $8.50 deductions)	1,028 50	308 15
	P. A. Stanley, office boy lApril 1 to Nov. 30 at $300	200 00	21 18
	L. W. Stevenson, jr. file ck., April 1 to May 31 and July 1 to Dec. 31 at $600 (less 3½ d.)	394 35	62 13
	L. A. Teaffe, jr. clk. sten., July 24 to Mar. 31 at $600 (less ½ d.)	412 10	38 57
	F. Telford, office boy, Sept. 24 to Feb. 23 at $300 (less ½ d.)	125 25	
	E. Thebarge, clk. sten., April 1 to 26 at $960	69 33	6 01
	W. J. Tuttle, office boy, May 17 to Nov. 30 at $300	162 10	
	M. H. Veith, clk. sten., April 9 to July 5 at $960 (less 1 d.)	228 99	19 84

Abatements — Fonds de retraite	Civil Service Commission: Salaries at Ottawa — Commission du Service civil: Traitements à Ottawa		Salary — Traitements	Bonus — Boni
$ cts.			$ cts.	$ cts.
	Temporary Employees–Concluded—*Employés temporaires*—Fin			
	K. P. Virtue, clk. sten., July 10 to Jan. 15 at $960 (less 20 d.)		443 78	38 44
	M. C. Walker, jr. clk., April 1 to June 18 at $600		130 00	20 46
	M. G. Ward, clk., 12 m. at $960 (less 5 d. and $8.50 deductions)		938 51	82 13
	G. O. Watson, clk. sten., Oct. 4 to 17 at $960		36 13	11 85
	W. S. Watson, jr. examiner, July 16 to Sept. 1 at $1,800		232 42	15 35
	M. E. Wilson, clk. sten., Aug. 1 to Sept. 14 at $960 (less 2½ d.)		110 79	36 36
	S. Wilson, clk., 12 m. at $960 (less ½ d.)		958 71	314 58
9,792 28			239,511 86	15,692 23
	Charged as follows:—			
	Civil Government Salaries	$202,119 83		
	Civil Government Contingencies	37,392 03		
	Provisional Bonus Allowance	15,692 23		
		255,204 09		

‡ 35 years' service completed. Balance Retirement Fund.

Civil Service Commission: Civil Government Contingencies — Commission du Service civil: Dépenses contingentes du gouvernement civil	$ cts.
Temporary Employees—Employés temporaires .....(Page C—4)	37,392 03
Holding examinations: presiding examiners' services, 447 d. at $10, $4,470; assistant examiners' services, 24 d. at $5, 21 half days at $3, $183; janitors' services, $417.75; rent, $1,079.50; sundries, $67.90	6,218 15
Setting papers and valuing answers: J. H. Dale, $82.50; W. J. Graham, $42.40; H. Murray, $42.41; W. J. Spence, $35; H. Oliver, $13.80	216 11
Printing and Stationery Department: printing, binding, etc., $8,379.04; stationery, $8,482.53; parliamentary publications, $204.10	17,065 67
Legal fees, E. Harley, $20; advertising, $397.58; telegrams, $1,788.90; sundries, $1,245.31.	3,451 79
Taxi hire: W. Foran, $10; C. Jameson, $6.35; M. G. LaRochelle, $3.75	20 10
Travelling expenses: F. D. Adams, $15.45; J. R. A. Baril, $65.50; F. G. Bird, $260.44; C. H. Bland, $171.95; L. Bouchard, $275.75; E. Bourbeau, $22.30; J. W. Bourbonnais, $39.60; W. B. Cole, $142.17; G. C. Creelman, $82.56; S. J. Daley, $137.70; A. Fauteux, $15; W. Foran, $173.05; G. H. Gilchrist, $22.10; R. Hill, $411.14; C. Jameson, $95.19; M. G. LaRochelle, $87.70; C. R. Medland, $39.15; A. N. Payne, $167.62; C. V. Putman, $39.01; R. F. Ruttan, $9.80; R. Summerby, $20.60; A. Thivierge, $42.10; G. Toupin, $14.55	2,350 43
	66,714 28

Civil Service Commission: Revenue
Commission du Service civil: Revenu

Civil Service Examination Fees—Honoraires d'examens du Service Civil

5 candidates at $4, $20; 1,290 candidates at $2, $2,580; 219 candidates at $1, $219; appeal fee, $3, total $2,822, less refunds, $95	2,727 00

Casual Revenue—Revenu casuel

Refund of bonus overpaid in 1922-23 to the following employees: H. M. V. Adams, $60; E. H. Aust, $5.37; C. Corriveau, $5.59	70 96
Refund of salary (paid from Civil Government Contingencies in 1922-23) by the following employees, who were transferred to the permanent staff: H. M. V. Adams, $2,400; M. Gosson, $951.91; M. E. MacDonald, $960	4,311 91
	4,382 87
LESS—Payment of amount deposited in previous year, now claimed	6 00
	4,376 87

AUDITOR GENERAL'S REPORT

1923-24

PART "D"

CUSTOMS AND EXCISE DEPARTMENT

DETAILS OF EXPENDITURE AND REVENUE

RAPPORT DE L'AUDITEUR GÉNÉRAL

1923-24

PARTIE "D"

MINISTÈRE DES DOUANES ET DE L'ACCISE

DÉTAIL DES DÉPENSES ET DES REVENUS

Customs and Excise Department: Summary of Expenditure and Revenue — Ministère des Douanes et de l'Accise: Sommaire des dépenses et des revenus		$ cts.	$ cts.
Expenditure—Dépenses			
Civil Government—Gouvernement civil—			
Salary of Minister	(Page D— 3)	10,000 00	
Salaries	(Page D— 3)	524,108 01	
Contingencies	(Page D— 8)	30,634 51	
			564,742 52
Salaries and Contingencies at Ports— Traitements et dépenses contingentes aux ports d'entrée—			
Nova Scotia	(Page D— 16)	337,741 83	
Prince Edward Island	(Page D— 25)	34,942 06	
New Brunswick	(Page D— 26)	294,027 30	
Quebec	(Page D— 31)	1,339,526 22	
Ontario	(Page D— 47)	1,931,564 05	
Manitoba	(Page D— 71)	344,402 75	
Saskatchewan	(Page D— 75)	175,757 89	
Alberta	(Page D— 78)	189,301 49	
British Columbia	(Page D— 81)	631,773 66	
Yukon Territory	(Page D— 90)	28,967 05	
			5,308,004 30
Inspection, Board of Customs and Laboratory	(Page D— 91)	.....	744,493 67
Miscellaneous Customs	(Page D— 96)	.....	438,538 78
Maintenance of Revenue Cruisers and Special Preventive Service	(Page D— 97)	.....	276,337 12
Secret Preventive Service	(Page D—101)	.....	6,259 13
Public Service Retirement Act of 1920	(Page D—101)	.....	5,031 66
Miscellaneous—Divers—			
Provisional Bonus Allowance, Vote 435	(Page D—101)	.....	662,298 59
Gratuities to families of deceased officers, etc	(Page D—101)	.....	11,521 64
Total expenditure—Total des dépenses		.....	8,017,227 41
Revenue—Revenus			
Customs Revenue	(Page D—103)	.....	121,500,798 49
Excise Revenue	(Page D—103)	.....	38,181,747 33
War Tax Revenue	(Page D—103)	.....	120,676,375 89
Casual Revenue	(Page D—136)	.....	395,950 41
Seizures—			
Customs, $294,212.71; less $1,100, credited in error to Excise	(Page D—103)	293,112 71	
Excise, debit balance, $64,867.34, less $1,100 credited in error	(Page D—103)	63,767 34	
			229,345 37
Fines and Forfeitures—			
War Tax, Excise	(Page D—103)	7,919 13	
Customs	(Page D—103)	404 00	
			8,323 13
Total Revenue—Total des revenus		.....	280,992,540 62

Abatements — Fonds de retraite	Customs and Excise: Salaries at Ottawa — Douanes et Accise: Traitements à Ottawa	Salary — Traitements	Bonus — Boni
$ cts.		$ cts.	$ cts.
	Minister—Ministre		
	Hon Jacques Bureau, 12 m	10,000 00	
	Civil Government Salaries—Traitements du gouvernement civil		
‡	Deputy Minister, R. R. Farrow: 12 m., $6,000; Chairman of Board of Customs, $1,500	7,500 00	
‡102 82	Assistant Deputy Minister, G. W. Taylor: 12 m., $5,100; member of Board of Customs, $1,000	6,100 00	
83 00	G. W. Addison, customs excise checking clerk, April 1 to June 2 (a.m.) at $1,560, June 2 (p.m.) to Mar. 31 at $1,680, less 18½ d.	1,575 95	151 42
90 00	E. V. Allen, customs excise checking clerk, 12 m	1,800 00	
63 00	E. M. Anderson, clerk, 12 m	1,260 00	297 00
90 00	W. F. C. Anderson, senior customs statistical clerk, 12 m	1,800 00	119 00
140 00	W. Armstrong, superintendent of methylation, 12 m	2,800 00	
132 00	W. D. Armstrong, customs reviewing appraiser, 12 m	2,640 00	
54 75	G. E. Aust, account clerk, 9 m. at $1,080, 3 m. at $1,140	1,095 00	72 00
165 00	F. W. Babington, senior customs analyist. 12 m	3,300 00	
84 00	H. E. Baker, customs excise checking clerk, 12 m	1,680 00	150 00
* 39 60	W. D. P. Bales, senior account clerk, 12 m	1,320 00	279 00
72 00	J. E. Barrette, customs statistical clerk, 12 m	1,440 00	261 00
106 50	M. H. Beard, principal clerk, 3 m. at $2,040, 9 m. at $2,160	2,130 00	60 00
55 00	A. Beaudet, supplies clerk, 11 m. to Feb. 29 at $1,200	1,100 00	55 00
80 00	A. M. Belleau, customs statistical clerk, 12 m	1,600 00	162 00
65 00	M. M. Bennet, clerk, 12 m	1,300 00	297 00
132 00	P. H. C. Benson, customs reviewing appraiser, 12 m	2,640 00	
120 00	J. F. Berton, principal customs excise checking clerk, 12 m	2,400 00	60 00
55 50	S. M. Black, clerk-stenographer, 6 m. at $1,080, 6 m. at $1,140	1,110 00	72 00
240 00	C. P. Blair: general executive assistant, 12 m., $4,800; member of Board of Customs, $1,000	5,800 00	
90 00	J. C. F. Blais, senior customs statistical clerk, 12 m	1,800 00	
114 00	F. H. Blake, principal clerk, 12 m	2,280 00	60 00
‡	A. C. Bleakney, head clerk, 12 m	2,880 00	
72 00	A. E. Boreham, senior clerk, 12 m	1,440 00	
63 00	J. H. L. Boudreault, clerk, 12 m	1,260 00	297 00
66 00	H. Bourgoing, senior file clerk, 12 m	1,320 00	
80 00	J. A. Bowser, clerk-bookkeeper, 12 m	1,600 00	162 00
7 50	H. S. Boyce, junior clerk, 3 m. to Mar. 31 at $600	150 00	26 25
108 00	F. M. Bradley, senior customs excise checking clerk, 12 m	2,160 00	60 00
58 50	J. C. Bradley, statistical clerk, 6 m. at $1,140, 6 m. at $1,200	1,170 00	306 00
53 25	R. Bradley, clerk-stenographer, 3 m. at $1,020, 9 m. at $1,080	1,065 00	74 79
56 25	E. Bratton, clerk-stenographer, 3 m. at $1,080, 9 m. at $1,140	1,125 00	315 00
99 00	J. C. Breton, departmental accountant, grade 1, 12 m	1,980 00	
51 00	W. Brisbois, customs statistical clerk, 12 m. at $1,020 (less 6 d.)	1,003 55	245 73
138 00	P. E. S. Brodeur, senior excise statistical checker, 12 m	2,760 00	
56 25	B. L. Brooks, account clerk, 3 m. at $1,080, 9 m. at $1,140 (less half pay 17 d.)	1,098 09	307 56
114 00	A. W. Brown, principal account clerk, 12 m	2,280 00	60 00
55 50	C. O. Buckingham, clerk, 6 m. at $1,080, 6 m. at $1,140	1,110 00	315 00
31 10	M. M. Buckley, clerk-stenographer, Aug. 8 to Mar. 31 at $960	621 94	53 97
81 00	C. H. Burns, senior audit clerk, 12 m	1,620 00	162 00
90 00	T. L. Burns, senior customs statistical clerk, 12 m	1,800 00	119 00
85 50	J. A. Burrows, customs checking clerk, 9 m. at $1,680, 3 m. at $1,800	1,710 00	142 23
80 00	F. M. Burt, sugar tester, 12 m	1,600 00	
90 00	W. J. Callaghan, examiner of refund claims, 12 m	1,800 00	119 00
123 00	C. H. Callbeck, head clerk, 6 m. at $2,400, 6 m. at $2,520	2,460 00	30 00
† 73 50	F. A. Campbell, senior statistical clerk, 12 m. at $2,100, (less 4 d.)	2,077 42	59 35
88 50	A. Campeau, statistical checker, 3 m. at $1,680, 9 m. at $1,800	1,770 00	126 69
35 75	E. J. Capbert, clerk, 7 m. at $540, 5 m. at $960	715 00	315 00
72 00	B. C. Carey, senior clerk, 12 m	1,440 00	261 00
‡	W. H. Carleton, senior customs statistical clerk, 12 m	2,100 00	60 00
72 50	C. L. Catellier, departmental solicitor, April 1 to Sept. 20 at $3,480	1,643 33	
40 50	W. A. Chambers: junior clerk, 3 m. at $720, 6 m. at $780; clerk, 3 m. at $960	810 00	91 62
51 00	J. B. Champagne, packer and helper, 12 m	1,020 00	83 25
96 00	L. Chaput, examiner of refund claims, 12 m	1,920 00	63 00
154 50	N. Chassé, deptl. solicitor, 6 m. at $3,060, 6 m. at $3,120	3,090 00	
80 00	K. M. Cherry, sugar tester, 12 m	1,600 00	
80 00	A. J. Chisholm, customs statistical clerk, 12 m	1,600 00	162 00
85 50	J. A. E. Cliche, examiner of refund claims, 9 m. at $1,680, 3 m. at $1,800	1,710 00	142 23

Abatements — Fonds de retraite	Customs and Excise: Salaries at Ottawa — Douanes et Accise: Traitements à Ottawa	Salary — Traitements	Bonus — Boni
$ cts.	*Civil Government Salaries*—Con.—*Traitements du gouvernement civil*—Suite	$ cts.	$ cts.
21 00	F. Clifford, customs checking clerk, April 1 to July 15 at $1,680	487 74	43 55
114 00	H. J. Cooper, principal customs statistical clerk, 12 m	2,280 00	60 00
54 00	J. A. Corbeil, clerk-bookkeeper, 12 m	1,080 00	315 00
90 00	H. W. Corrigale, senior customs statistical clerk, 12 m	1,800 00	119 00
	R. M. Coutlee, private secretary, 12 m	3,360 00	
55 50	T. H. Cuthbert, clerk, 6 m. at $1,080, 6 m. at $1,140	1,110 00	72 00
51 00	J. B. H. Cyr, packer and helper, 12 m	1,020 00	315 00
63 00	L. J. Dalaire, customs statistical clerk, 12 m	1,260 00	297 00
90 00	E. C. Dalton, principal account clerk, 12 m	1,800 00	
63 00	N. J. Darwin, file clerk, 12 m	1,260 00	297 00
90 00	E. M. Daws, principal clerk, 12 m	1,800 00	119 00
88 50	J. A. Daveluy, sen. statistical clerk, 3 m. at $1,680, 9 m. at $1,800	1,770 00	126 69
108 00	F. J. Davis, senior customs excise checking clerk, 12 m	2,160 00	
90 00	J. A. Davis, customs excise checking clerk, 12 m	1,800 00	119 00
80 00	J. S. Deachman, customs statistical clerk, 12 m	1,600 00	162 00
84 00	A. T. Delahaye, customs excise checking clerk, 12 m	1,680 00	
	S. E. de Lottinville, clerk-stenographer, 11 m. to Mar. 31 at $1,260	1,155 00	
54 00	F. Dennison, senior messenger, 12 m	1,080 00	315 00
78 00	J. E. Dery, examiner of refund claims, 12 m	1,560 00	202 00
90 00	W. A. Deslauriers, senior customs statistical clerk, 12 m	1,800 00	119 00
63 00	L. Desroches, clerk, 12 m	1,260 00	297 00
90 00	N. Devlin, customs excise checking clerk, 12 m	1,800 00	119 00
108 00	G. H. Donaldson, senior customs checking clerk, 12 m	2,160 00	60 00
39 96	E. F. Doyle, clerk-stenographer, 6 m. to Sept. 30 at $1,600 (less half pay 43½ d.)	704 29	
90 00	T. V. Doyle, customs excise checking clerk, 12 m	1,800 00	
‡	S. A. Dunlevie, principal customs excise checking clerk, 12 m	2,280 00	60 00
66 82	C. W. Dunlop, statistical clerk, May 31 to Mar. 31 at $1,600 (less 4 d. Jan.)	1,320 40	133 69
57 00	T. E. Dunsmore: clerk-stenographer, 6 m. at $960; senior clerk-stenographer, 6 m. at $1,320	1,140 00	297 00
90 00	A. M. Dupuis, customs excise checking clerk, 12 m	1,800 00	119 00
54 00	P. Dussault, customs statistical clerk, 12 m	1,080 00	315 00
60 63	R. A. Elford, clerk, 9 m. at $1,200, 3 m. at $1,250	1,212 50	297 00
80 00	A. A. Ellement, customs statistical clerk, 12 m	1,600 00	
69 75	H. C. F. Ericksen, senior clerk, 9 m. at $1,380, 3 m. at $1,440	1,395 00	274 50
108 00	P. A. Errett, senior customs excise checking clerk, 12 m	2,160 00	60 00
† 96 60	R. H. Evans, head clerk, 12 m	2,760 00	
50 75	J. Fagan, statistical clerk, 1 m. at $960, 11 m. at $1,020	1,015 00	154 83
84 00	T. S. Falkner, customs excise checking clerk, 12 m	1,680 00	
80 00	W. F. Falkner, customs statistical clerk, 12 m	1,600 00	
108 00	R. J. Farrell, senior customs excise checking clerk, 12 m	2,160 00	60 00
60 63	H. G. Fellows, file clerk, 9 m. at $1,200, 3 m. at $1,250	1,212 50	45 00
90 00	R. R. Fitzgerald, examiner of refund claims, 12 m	1,800 00	119 00
48 00	M. E. Flewellyn, clerk-stenographer, 12 m. at $960 (less 6½ d.)	942 67	83 75
80 00	R. Fontaine, customs statistical clerk, 12 m	1,600 00	162 00
17 00	A. E. Fortington, principal clerk, April 1 to May 20 at $2,040 (transferred to Trade and Commerce)	279 68	8 23
80 00	G. B. Fotheringham, clerk, 12 m	1,600 00	162 00
74 25	J. Francis, senior clerk, 3 m. at $1,440, 9 m. at $1,500 (less 17½ d.)	1,414 44	248 72
80 00	S. M. L. Fraser, clerk, 12 m	1,600 00	162 00
102 00	W. A. Fuller, senior customs excise checking clerk, 12 m	2,040 00	60 00
93 00	C. J. Furlong, excise statistical checker, 6 m. at $1,800, 6 m. at $1,920	1,860 00	90 96
55 50	R. H. Gallop, clerk, 6 m. at $1,080, 6 m. at $1,140	1,110 00	285 60
51 00	M. L. T. Gelinas, clerk-stenographer, 12 m	1,020 00	83 25
	J. H. G. Gervais, messenger-clerk, 3 m. to Mar. 31 at $600	150 00	14 13
57 75	P. D. Gould, law clerk-stenographer, 9 m. at $1,140, 3 m. at $1,200	1,155 00	69 00
53 25	D. H. Grant, statistical clerk, 3 m. at $1,020, 9 m. at $1,080	1,065 00	74 79
60 00	J. J. L. Green, file clerk, 12 m. at $1,200 (less half pay 16 d.)	1,174 19	108 40
82 50	S. C. Greenwood, customs checking clerk, 11 m. to Feb. 29 at $1,800 (deceased)	1,650 00	109 01
80 00	J. R. Guibord, customs statistical clerk, 12 m	1,600 00	162 00
82 50	C. E. Gunby, junior law clerk, 3 m. at $1,560, 9 m. at $1,680	1,650 00	162 99
80 00	E. M. Haggins, customs statistical clerk, 12 m	1,600 00	162 00
†100 80	W. A. Halliday, dept'l. accountant, grade 3, 6 m. at $2,820, 6 m. at $2,940	2,880 00	
114 00	J. Hanlon, principal customs statistical clerk, 12 m	2,280 00	60 00
69 00	T. A. Hastey, customs statistical clerk, 12 m	1,380 00	279 00
73 50	W. C. Haw, senior clerk, 6 m. at $1,440, 6 m. at $1,500	1,470 00	261 00

Abatements — Fonds de retraite	**Customs and Excise: Salaries at Ottawa — Douanes et Accise: Traitements à Ottawa**	Salary — Traitements	Bonus — Boni
$ cts.	*Civil Government Salaries*—Con.—*Traitements du gouvernement civil*—Suite	$ cts.	$ cts.
34 25	H. Higgins, messenger, 11 m. at $660; stores clerk, 1 m. at $960	685 00	315 00
162 00	S. W. Hobart, chief clerk, 12 m	3,240 00	
80 00	J. Hoey, customs statistical clerk, 12 m	1,600 00	162 00
51 00	H. G. Holding, clerk-stenographer, 12 m	1,020 00	83 25
72 00	H. A. Howard, senior file clerk, 12 m	1,440 00	261 00
55 50	F. W. Hughes, statistical clerk, 6 m. at $1,080, 6 m. at $1,140	1,110 00	315 00
†119 00	W. Ide, secretary-clerk, 12 m	3,400 00	
	" private secretary's allowance	600 00	
84 00	R. Ince, senior file clerk, 12 m	1,680 00	150 00
132 00	L. F. Jackson, customs reviewing appraiser, 12 m	2,640 00	
33 00	M. O. Jacob, junior clerk-typist, 12 m	660 00	94 50
† 79 80	J. H. Johnston, principal clerk, 12 m	2,280 00	60 00
108 00	G. G. Jones, senior customs checking clerk, 12 m	2,160 00	60 00
132 00	G. W. Jones, head clerk, 12 m	2,640 00	
90 00	L. A. Kane, senior customs statistical clerk, 12 m	1,800 00	119 00
59 25	D. J. Kelly, statistical clerk, 3 m. at $1,140, 9 m. at $1,200	1,185 00	301 50
55 50	M. Kenny, clerk-stenographer, 6 m. at $1,080, 6 m. at $1,140	1,110 00	72 00
6 37	T. Kent, junior clerk, Jan. 15 to Mar. 31 at $600 (less 9½ d.)	111 16	58 35
84 00	J. F. Kincaid, senior clerk, 12 m	1,680 00	
44 25	H. Kingsbury, messenger-clerk, 3 m. at $660; clerk, 9 m. at $960	885 00	111 96
121 50	A. J. Klock, assistant chemist, 3 m. at $2,340, 9 m. at $2,460	2,430 00	15 00
66 00	V. Labelle, clerk-bookkeeper, 12 m	1,320 00	279 00
‡	A. Lacerte, customs statistical clerk, 12 m	1,600 00	
57 00	L. C. Lachance, supplies clerk, 12 m	1,140 00	315 00
80 00	O. Lafrance, customs statistical clerk, 12 m	1,600 00	162 00
81 00	R. S. Laing, senior stores clerk, 12 m	1,620 00	162 00
58 50	R. La Vallée, statistical clerk, 6 m. at $1,140, 6 m. at $1,200	1,170 00	306 00
55 50	H. Lecovin, clerk, 6 m. at $1,080, 6 m. at $1,140	1,110 00	315 00
201 00	J. A. Lemay, departmental accountant, grade 5, 12 m	4,020 00	
84 00	J. F. Lessard, senior file clerk, 12 m	1,680 00	150 00
81 00	H. B. Lewis, senior clerk-bookkeeper, 12 m	1,620 00	162 00
129 00	W. G. Livingstone, departmental accountant, grade 3, 12 m	2,580 00	
80 00	J. M. J. Loranger, customs statistical clerk, 12 m	1,600 00	162 00
105 00	A. V. Lyon, principal clerk, 6 m. at $2,040, 6 m. at $2,160	2,100 00	
114 00	D. McCaffrey, principal customs statistical clerk, 12 m	2,280 00	60 00
‡	W. J. McCaffrey, chief customs excise checking clerk, 12 m	3,360 00	
90 00	F. McCallum, customs excise checking clerk, 12 m	1,800 00	119 00
80 00	P. McCausland, customs statistical clerk, 12 m	1,600 00	
60 50	E. M. McClelland, senior clerk-stenographer, 11 m. to Mar. 31 at $1,320	1,210 00	255 75
	D. L. McCormack, messenger-clerk, 3 m. to Mar. 31 at $600	150 00	23 61
‡	A. McCullough, principal file clerk, 12 m	2,280 00	60 00
78 00	G. M. McDougall senior clerk-bookkeeper, 12 m	1,560 00	202 00
84 00	J. S. Macdonald, checking clerk, April 1–16 at $1,560, April 17 to Mar. 31 at $1,680	1,674 67	
† 56 00	T. E. Macdonald, customs statistical clerk, 12 m	1,600 00	162 00
80 00	W. J. Macdonald, customs statistical clerk, 12	1,600 00	162 00
108 00	G. B. McEachern, senior customs checking clerk, 12 m	2,160 00	60 00
80 00	G. McFarlane, customs statistical clerk, 12 m	1,600 00	
15 00	J. M. McGiffin, clerk-stenographer, April 1 to July 29 at $1,200	393 55	19 68
150 00	J. J. McGill, departmental accountant, grade 3, 12 m	3,000 00	
66 00	A. C. McGuirl, senior clerk, 12 m	1,320 00	279 00
4 00	C. W. McKay, statistical clerk, April 1–30 at $960 (transferred to Outside)	80 00	26 25
65 00	M. E. E. McKell, clerk-stenographer, 12 m	1,300 00	
84 00	A. G. McLaren, customs excise checking clerk, 12 m	1,680 00	150 00
80 00	G. F. McLatchie, customs statistical clerk, 12 m	1,600 00	
66 00	C. McMahon, customs excise clerk, 12 m	1,320 00	
108 00	C. C. MacNeill, senior customs checking clerk, 12 m	2,160 00	60 00
108 00	W. J. MacNeil, senior customs checking clerk, 12 m	2,160 00	60 00
74 25	J. H. K. McNeil, senior clerk, 3 m. at $1,440, 9 m. at $1,500	1,485 00	261 00
57 75	M. McPhee, clerk-stenographer, 9 m. at $1,140, 3 m. at $1,200	1,155 00	69 00
85 50	R. S. McPherson, customs checking clerk, 9 m. at $1,680, 3 m. at $1,800	1,710 00	142 23
35 00	J. Macoun, junior chemist, 5 m. to Mar. 31 at $1,680	700 00	
80 00	W. J. Malette, customs statistical clerk, 12 m	1,600 00	162 00
60 00	O. M. Mann, file clerk, 12 m	1,200 00	60 00
80 00	W. A. Matheson, customs statistical clerk, 12 m	1,600 00	162 00
63 00	E. L. Maynard, clerk-stenographer, 12 m	1,260 00	

Abatements — Fonds de retraite	Customs and Excise: Salaries at Ottawa — Douanes et Accise: Traitements à Ottawa	Salary — Traitements	Bonus — Boni
$ cts.	*Civil Government Salaries*—Con.—*Traitements du gouvernement civil*—Suite	$ cts.	$ cts.
84 00	H. L. Merkley, customs excise checking clerk, 12 m	1,680 00	150 00
55 50	J. A. Michon, clerk, 6 m. at $1,080, 6 m. at $1,140 (less half pay 7 d.)	1,099 84	312 04
130 50	E. A. Miles, head statistical clerk, 3 m. at $2,520, 9 m. at $2,640	2,610 00	
80 00	W. Millar, customs statistical clerk, 12 m	1,600 00	
	J. Miller, junior chemist, Aug. 18–25 at $1,680 (resigned)	36 13	
55 50	M. R. Moffat, clerk, 6 m. at $1,080, 6 m. at $1,140	1,110 00	72 00
42 00	F. H. Montgomery, clerk-bookkeeper, 3 m. at $1,080, 6 m. to Dec. 31 at $1,140 (transferred to Outside)	840 00	236 25
90 00	C. R. Morphy, principal clerk, 12 m	1,800 00	
55 50	G. V. Mossop, clerk, 6 m. at $1,080, 6 m. at $1,140	1,110 00	72 00
114 00	J. D. Mougo, principal clerk-bookkeeper, 12 m	2,280 00	60 00
81 00	C. J. Mullin, senior clerk, 12 m	1,620 00	162 00
80 00	H. R. Munro, customs statistical clerk, 12 m	1,600 00	
55 50	C. A. I. Naftel, clerk-stenographer, 6 m. at $1,080, 6 m. at $1,140	1,110 00	72 00
132 00	V. C. Nauman, head clerk, 12 m	2,640 00	
57 00	G. R. O'Bomsawin, customs statistical clerk, 12 m	1,140 00	315 00
94 50	G. J. O'Connor, senior checking clerk, 3 m. at $1,800, 9 m. at $1,920	1,890 00	76 98
55 50	J. L. O'Connor, clerk, 6 m. at $1,080, 6 m. at $1,140	1,110 00	72 00
21 00	M. E. O'Connor, clerk-stenographer, April 1 to Aug. 7 at $1,260	443 71	
84 00	H. A. O'Doherty, senior file clerk, 12 m	1,680 00	150 00
54 75	J. C. O'Neill, account clerk, 9 m. at $1,080, 3 m. at $1,140	1,095 00	315 00
	E. Ouelette, confidential messenger, 12 m	1,200 00	297 00
80 00	F. D. Palmer, customs statistical clerk, 12 m	1,600 00	162 00
84 00	F. Parent, assistant supervisor of methylation, 12 m	1,680 00	150 00
51 00	M. A. Parent, clerk-stenographer, 12 m	1,020 00	315 00
156 00	C. B. Patten, chief clerk, 12 m	3,120 00	
90 00	H. W. Patterson, senior customs statistical clerk, 12 m	1,800 00	119 00
57 00	T. S. Patterson, customs statistical clerk, 12 m	1,140 00	315 00
108 00	W. Patterson, senior checking clerk, 12 m	2,160 00	
138 00	J. M. Peaker, head checking clerk, 12 m	2,760 00	
36 00	T. E. Pennock, senior messenger, 8 m. to Nov. 30 at $1,080 (transferred to Board of Customs)	720 00	210 00
80 00	G. W. Perrier, customs statistical clerk, 12 m	1,600 00	162 00
105 00	W. Perrin, principal clerk, 6 m. at $2,040, 6 m. at $2,160	2,100 00	60 00
105 00	R. M. Persse, senior customs statistical clerk, 12 m	2,100 00	60 00
84 00	D. L. Peters, customs excise checking clerk, 12 m	1,680 00	150 00
114 00	E. Petrie, principal clerk bookkeeper, 12 m	2,280 00	60 00
80 00	J. V. Pilon, customs statistical clerk, 12 m	1,600 00	
66 75	H. P. Pratt, customs statistical clerk, 9 m. at $1,320, 3 m. at $1,380	1,335 00	279 00
108 00	G. H. Prentiss, senior checking clerk, 12 m	2,160 00	
80 00	E. Proulx, customs statistical clerk, 12 m	1,600 00	162 00
33 00	J. H. Radcliffe, junior file clerk, 12 m	660 00	94 50
84 00	J. L. Rattey, senior customs statistical clerk, 12 m	1,680 00	150 00
* 32 00	R. Raymond, customs statistical clerk, 12 m	1,600 00	162 00
55 50	G. A. Reid, clerk, 6 m. at $1,080, 6 m. at $1,140	1,110 00	72 00
84 00	M. H. Rheaume, customs excise checking clerk, 12 m	1,680 00	150 00
51 75	J. B. E. Richard, file clerk, 9 m. at $1,020, 3 m. at $1,080	1,035 00	315 00
80 00	D. H. B. Roberts, customs statistical clerk, 12 m. at $1,600 (less 1 d.)	1,595 70	54 00
105 00	C. P. Roche, senior customs statistical clerk, 12 m	2,100 00	60 00
144 00	A. O. Rocque, principal translator, 12 m	2,880 00	
80 00	C. C. Rombough, customs statistical clerk, 12 m	1,600 00	
9 00	J. A. Roodman, junior clerk, April 1 to July 15 at $720 (resigned)	209 03	27 42
63 00	E. A. Rooney, clerk-stenographer, 12 m	1,260 00	198 00
†157 50	H. V. Rorke, departmental accountant, grade 6, 12 m	4,500 00	
174 00	J. A. Ross, departmental accountant, grade 4, 12 m	3,480 00	
66 00	E. Roy, clerk bookkeeper, 12 m	1,320 00	279 00
63 00	L. Roy, supplies clerk, 12 m	1,260 00	297 00
†95 38	L. G. Roy, senior account clerk, 9 m. at $2,700, 3 m. at $2,800	2,725 00	
57 75	A. Ruel, file clerk, 9 m. at $1,140, 3 m. at $1,200	1,155 00	310 50
12 00	T. A. Russell, customs checking clerk, 2 m. to Mar. 31 at $1,440	240 00	
96 00	W. Ryder, examiner of refund claims, 12 m	1,920 00	63 00
‡	E. L. Sanders, chief clerk, 12 m	3,480 00	
75 00	J. F. Satchell, customs statistical clerk, 12 m	1,500 00	261 00
84 00	C. Schofield, senior clerk, 12 m	1,680 00	
57 00	W. Scott, clerk-stenographer, 12 m	1,140 00	72 00
55 17	W. J. Scott, customs statistical clerk, April 1 to Nov. 10 at $1,080, Nov. 11 to Mar. 31 at $1,140 (less 4 d.)	1,091 72	71 23
90 00	W. D. Selby, senior customs statistical clerk, 12 m	1,800 00	119 00

Abatements — Fonds de retraite	Customs and Excise: Salaries at Ottawa — Douanes et Accise: Traitements à Ottawa	Salary — Traitements	Bonus — Boni
$ cts.	*Civil Governement Salaries*—Con.—*Traitements du gouvernement civil*—Fin	$ cts.	$ cts.
100 50	F. J. Shannon, principal statistical clerk, 3 m. at $1,920, 9 m. at $2,040	2,010 00	60 75
80 00	N. Sharkey, customs statistical clerk, 12 m	1,600 00	162 00
85 50	G. M. Shaver, senior statistical clerk, 9 m. at $1,680, 3 m. at $1,800	1,710 00	142 23
87 00	R. Shaw, departmental accountant, grade 1, 12 m	1,740 00	150 00
89	P. J. B. Sheridan, messenger clerk, Mar. 21 to 31 at $600	17 74	
90 00	C. E. Shiles, senior customs statistical clerk, 12 m	1,800 00	119 00
54 75	E. M. Shore, clerk-stenographer, 9 m. at $1,080, 3 m. at $1,140 (less 4 d. Dec.)	1,083 39	71 23
56 25	G. M. Sibley, law clerk-stenographer, 3 m. at $1,080, 9 m. at $1,140	1,125 00	72 00
	E. Simard, clerk-stenographer, April 1 to 30 at $1,260 (resigned)	105 00	24 75
93 00	B. F. Sixsmith, secretary to executive, 12 m	1,860 00	69 00
114 00	F. J. Slater, principal file clerk, 12 m	2,280 00	60 00
80 00	H. F. Smith, customs statistical clerk, 12 m	1,600 00	
114 00	H. I. Smith, principal customs statistical clerk, 12 m	2,280 00	60 00
84 00	R. C. Smith, senior file clerk, 12 m	1,680 00	150 00
80 00	S. M. Smith, clerk-stenographer, 12 m	1,600 00	
90 00	T. Smith, customs excise checking clerk, 12 m	1,800 00	119 00
103 50	H. L. Smithers, dept'l. accountant, grade 2, 3 m. at $1,980, 9 m. at $2,100	2,070 00	60 75
105 00	P. L. Smyth, senior customs excise clerk, 12 m	2,100 00	60 00
54 75	W. Stille, clerk, 9 m. at $1,080, 3 m. at $1,140	1,095 00	315 00
69 00	A. F. Strutt, senior clerk bookkeeper, 12 m	1,380 00	279 00
80 00	W. F. Strutt, customs statistical clerk, 12 m	1,600 00	162 00
80 00	M. J. Sucee, customs statistical clerk, 12 m	1,600 00	81 00
36 75	A. T. Tardiff, messenger clerk, 9 m. at $720, 3 m. at $780	735 00	315 00
108 00	W. E. Taylor, excise statistical checker, 12 m	2,160 00	60 00
96 00	W. G. Teaffe, examiner of refund claims, 12 m	1,920 00	63 00
162 00	R. Telford, chief customs statistical clerk, 12 m	3,240 00	
91 50	E. Terrien, principal statistical clerk, 9 m. at $1,800, 3 m. at $1,920	1,830 00	104 94
40 50	L. F. Thomas, junior clerk, 6 m. at $660, clerk, 6 m. at $960 (less military pay)	771 62	295 72
32 25	K. Thomson, junior clerk-stenographer, 3 m. at $600, 9 m. at $660 (less 1 d. Dec.)	643 23	67 64
76 50	H. A. Tilcock, sen. clerk-stenographer, 6 m. at $1,500, 6 m. at $1,560	1,530 00	231 48
84 00	H. B. Timleck, senior clerk-stenographer, 12 m	1,680 00	150 00
90 00	M. Tobin, customs excise checking clerk, 12 m	1,800 00	119 00
69 00	J. Tremblay, senior clerk stenographer, 12 m	1,380 00	
87 00	R. Tremblay, departmental accountant, grade 1, 12 m	1,740 00	150 00
82 00	F. X. Trottier, senior clerk-bookkeeper, 6 m. at $1,600, 6 m. at $1,680	1,640 00	156 00
78 00	F. T. T. Trumpour, senior clerk, 12 m	1,560 00	202 00
114 00	G. Trumpour, principal clerk, 12 m	2,280 00	60 00
4 50	W. E. Tuck, statistical clerk, April 1 to 30 at $1,080 (transferred to Outside)	90 00	26 25
†109 20	W.T. Urquhart, chief checking clerk, 12 m	3,120 00	
57 00	J. Vechsler, customs statistical clerk, 12 m. at $1,140 (less 23½ d.)	1,067 83	295 06
132 00	A. E. Veit, head clerk, 12 m	2,640 00	
*40 80	S. H. Waggoner, senior customs excise clerk, 12 m	2,040 00	60 00
114 00	F. J. Ward, principal customs statistical clerk, 12 m	2,280 00	60 00
48 75	L. O. Ward, account clerk, 9 m. at $960, 3 m. at $1,020	975 00	315 00
108 00	L. D. Warren, senior customs excise checking clerk, 12 m	2,160 00	60 00
12 00	H. B. Watchorn, clerk-stenographer, 3 m. to Mar. 31 at $960	240 00	78 75
129 00	C. E. Watson, asst. chemist, 12 m	2,580 00	
†147 00	J. A. Watson, Dominion customs appraiser, 12 m	4,200 00	
90 00	W. J. Welsh, customs excise checking clerk, 12 m	1,800 00	119 00
84 00	H. M. Wetmore, senior file clerk, 12 m	1,680 00	150 00
57 00	R. J. Whillans, file clerk, 12 m	1,140 00	315 00
52 50	L. A. White, statistical clerk, 6 m. at $1,020, 6 m. at $1,080	1,050 00	77 58
57 75	J. G. Wilson, clerk-bookkeeper, 9 m. at $1,140, 3 m. at $1,200	1,155 00	310 50
78 00	M. E. Wilson, senior clerk-stenographer, 12 m	1,560 00	202 00
80 00	W. L. Wilson, customs statistical clerk, 12 m	1,600 00	
108 00	C. E. Wood, principal clerk, 12 m	2,160 00	60 00
90 00	H. L. Wood, customs excise checking clerk, 12 m	1,800 00	119 00
†71 40	R. P. Yetts, excise statistical checker, 12 m	2,040 00	
75 00	J. E. York, customs statistical clerk, 12 m	1,500 00	261 00
78 00	J. W. Young, customs excise checking clerk, 12 m	1,560 00	202 00
114 00	P. L. Young, principal clerk, 12 m	2,280 00	60 00
78 75	L. R. Younger, customs statistical clerk, 3 m. at $1,500, 9 m. at $1,600	1,575 00	186 75

Abatements — Fonds de retraite	Customs and Excise: Salaries at Ottawa — Douanes et Accise: Traitements à Ottawa	Salary — Traitements	Bonus — Boni
$ cts.		$ cts.	$ cts.
	Civil Government Contingencies—Depenses contingentes du gouvernement civil		
	H. S. Boyce, junior clerk, 9 m. to Dec. 31 at $600	450 00	288 75
	H. Gervais, messenger clerk, 9 m. t Dec. 31 at $600	450 00	42 12
	H. Heyes, junior supplies clerk, 12 m	600 00	315 00
	J. Macoun, junior chemist, Oct. 15 to 31 at $1,680	76 77	
	V. Maxwell, clerk-stenographer, 2 m. to May 31 at $960	160 00	13 86
	D. L. McCormick, messenger-clerk, 1 m. to Dec. 31 at $600	50 00	7 87
	E. Nadon, messenger-clerk, Aug. 17 to Mar. 31 at $600	374 19	41 40
	E. H. Robins, customs statistical clerk, 12 m	1,020 00	211 32
	P. B. Sheridan, junior clerk, Mar. 5 to 20 at $600	25 81	22 86
	M. G. Stewart, clerk-stenographer, June 11 to Mar. 31 at $960	773 33	45 24
	Inspection of Ports, Permanent Officers—Inspection des ports: Personnel permanent		
246 00	E. S. Busby, chief inspector, 12 m	4,920 00	
126 00	R. H. Bernard, assistant inspector, 12 m	2,520 00	
120 00	R. A. Bishop assistant inspector, 12 m	2,400 00	60 00
126 00	G. N. Bunker, assistant inspector, 12 m	2,520 00	
‡	W. Caven, Dominion inspector, 12 m	3,960 00	
120 00	G. H. Code, assistant inspector, 12 m	2,400 00	60 00
77 33	E. Dayboll, senior clerk-stenographer, April 1 to June 20 at $1,500, June 21 to Mar. 31 at $1,560	1,546 66	215 08
‡	M. H. Goodspeed, inspector, 9 m. at $3,060, 3 m. at $3,240	3,105 00	
114 00	G. Graham, assistant inspector, 12 m	2,280 00	
126 00	J. W. Harper, assistant inspector, 12 m	2,520 00	
120 00	C. M. Ingall, assistant inspector, 12 m	2,400 00	60 00
114 00	H. B. Jackson, assistant inspector, 12 m	2,280 00	60 00
180 00	A. M. Kennedy, inspector, 12 m	3,600 00	
168 75	E. D. Lennie, inspector, 3 m. at $3,240, 9 m. at $3,420	3,375 00	
21 25	Miss L. MacDonald, clerk-stenographer, 5 m. to Aug. 31 at $1,020	425 00	34 65
205 00	R. B. McDougald: inspector, 12 m., $3,600; secretary to Board of Customs, $500	4,100 00	
180 00	J. S. Roe, inspector, 12 m	3,600 00	
180 00	W. B. Smith, inspector, 12 m	3,600 00	
28 00	Miss E. Wilson, clerk-stenographer, 7 m. to Mar. 31 at $960	560 00	48 60
	Inspection of Ports, Temporary Officers—Inspection des ports: Employeés temporaires		
	Miss M. Macauley, clerk-stenographer, 12 m	960 00	83 25
	Miss M. Varcoe, clerk-stenographer, 12 m. at $960, less 1 d	957 34	83 02
	Board of Customs, Permanent Officers—Commission des douanes: Personnel permanent		
114 00	L. E. Allen, principal checking clerk, 12 m	2,280 00	60 00
84 00	W. R. Allen, checking clerk, 12 m	1,680 00	150 00
63 00	H. M. Anderson, clerk, 12 m	1,260 00	
51 00	W. J. Aris, file clerk, 12 m	1,020 00	315 00
54 75	Miss E. I. Arthur, clerk-stenographer, 9 m. at $1,080, 3 m. at $1,140, less half pay April 1 to May 31; arrears 1922–23, $15.97	1,020 97	289 81
87 00	J. Bell, checking clerk, 6 m. at $1,680, 6 m. at $1,800	1,740 00	134 46
84 00	W. R. Bennett, checking clerk, 12 m	1,680 00	150 00
73 50	J. A. Blacklock, statistical clerk, 6 m. at $1,440, 6 m. at $1,500	1,470 00	
78 00	H. M. Blakely, checking clerk, 12 m	1,560 00	
12 00	C. Bradford, account clerk, 3 m. to Mar. 31 at $960	240 00	78 75
63 00	A. B. Bray, clerk, 12 m	1,260 00	297 00
90 00	W. J. Bruder, checking clerk, 12 m	1,800 00	119 00
78 00	L. C. Bryenton, senior clerk, 12 m	1,560 00	202 00
51 00	E. R. Calvert, clerk-bookkeeper, 12 m	1,020 00	315 00
87 75	J. B. Carbonneau, senior translator, 3 m. at $1,620, 9 m. at $1,800	1,755 00	129 69
54 00	Miss M. M. Cardiff, clerk, 12 m	1,080 00	315 00
51 00	R. Carrier, clerk, 12 m	1,020 00	203 59
147 00	H. L. Carson, assistant to chief preventive officer, 12 m	2,940 00	
84 00	F. L. Cauley, checking clerk, 12 m	1,680 00	150 00
60 00	Miss Z. Chiasson, clerk-stenographer, 12 m	1,200 00	60 00
67 50	P. R. Claire, statistical clerk, 6 m. at $1,320, 6 m. at $1,380	1,350 00	
4 50	Miss M. C. Clark, clerk-stenographer, April, at 1,080 (deceased)	90 00	6 00
75 00	H. A. Cleary, statistical clerk, 12 m	1,500 00	261 00
132 00	J. C. Creelman, reviewing appraiser, 12 m	2,640 00	

Abatements — Fonds de retraite	**Customs and Excise: Salaries at Ottawa — Douanes et Accise: Traitements à Ottawa**	Salary — Traitements	Bonus — Boni
$ cts.	*Board of Customs, Permanent Officers*–Con. *Commission des douanes; Personnel permanent*–Suite	$ cts.	$ cts.
63 00	E. Cromwell, clerk, 12 m	1,260 00	
75 00	G. E. Cross, statistical clerk, 12 m	1,500 00	
57 00	Miss G.Dixon, clerk-stenographer, 12 m	1,140 00	72 00
60 00	Miss E. A. D'Ornellas, clerk-stenographer, 12 m. at $1,200, less 7 d. half pay	1,188 36	59 42
84 00	J. E. Drummond, checking clerk, 12 m	1,680 00	150 00
67 50	A. G. Dumontier, statisti al clerk, 6 m. at $1,320, 6 m. at $1,380	1,350 00	279 00
75 00	A. G. Duncan, statistical clerk, 12 m	1,500 00	261 00
51 00	A. Factor, clerk-stenographer, 12 m	1,020 00	315 00
132 00	R. Fairbairn, reviewing appraiser, 12 m	2,640 00	
84 00	M. W. Fawcett, checking clerk, 12 m	1,680 00	150 00
70 50	F. J. Finner, senior clerk, 6 m. at $1,380, 6 m. at $1,440	1,410 00	
103 50	G. B. Fowler, principal clerk, 9 m. at $2,040, 3 m. at $2,160	2,070 00	60 00
54 00	E. L. Frost, account clerk, 12 m	1,080 00	72 00
67 50	H. J. Gaul, statistical clerk, 6 m. at $1,320, 6 m. at $1,380	1,350 00	279 00
55 50	A. J. Gibbard, statistical clerk, 6 m. at $1,080, 6 m. at $1,140	1,110 00	315 00
12 00	C. T. Gilchrist, account clerk, 3 m. to Mar. 31 at $960	240 00	78 75
51 00	J. J. Glass, statistical clerk, 12 m	1,020 00	315 00
67 50	C. R. Good, statistical clerk, 6 m. at $1,320, 6 m. at $1,380	1,350 00	279 00
63 00	A. M. Grant, file clerk, 12 m	1,260 00	
54 00	P. S. Grimes, clerk, 12 m	1,080 00	72 00
90 00	H. Hall, checking clerk, 12 m	1,800 00	119 00
75 00	F. R. Harmer, statistical clerk, 12 m	1,500 00	261 00
108 00	E. H. Harrison, expert tea tester, 12 m	2,160 00	60 00
60 00	W. J. Heney, confidential messenger, 12 m	1,200 00	297 00
84 00	W. J. Henry, checking clerk, 12 m	1,680 00	
67 50	A. G. Heughan, statistical clerk, 6 m. at $1,320, 6 m. at $1,380	1,350 00	
47 22	E. S. Hind, checking clerk, Sept. 1 to Dec. 17 at $1,560, Dec. 18 to Mar. 31 at $1,680 (leave without pay prior to Sept. 1)	944 52	102 86
67 50	P. B. Hogg, statistical clerk, 6 m. at $1,320, 6 m. at $1,380	1,350 00	279 00
96 00	J. E. Holmes, examiner of refund claims, 12 m	1,920 00	63 00
63 00	L. W. Holmes, supplies clerk, 12 m	1,260 00	297 00
67 50	J. A. Hooper, statistical clerk, 6 m. at $1,320, 6 m. at $1,380	1,350 00	279 00
40 00	S. C. Hooper, clerk-stenographer, 10 m. to Mar. 31 at $960, less 17 d., half pay	778 07	67 40
102 00	J. Hossack, junior chemist, 12 m	2,040 00	60 00
147 00	G. E. Hunter, assistant to chief preventive officer, 12 m	2,940 00	
51 75	J. Hussey, account clerk, 9 m. at $1,020, 3 m. at $1,080	1,035 00	315 00
114 00	J. A. Hutton, principal checking clerk, 12 m	2,280 00	60 00
63 00	J. Ivimey, account clerk, 12 m	1,260 00	297 00
66 75	A. B. Johnson, senior clerk-bookkeeper, 3 m. at $1,200, 9 m. at $1,380	1,335 00	283 50
75 00	W. A. Jones, statistical clerk, 12 m	1,500 00	261 00
66 00	A. S. Kenney, senior clerk, 12 m	1,320 00	279 00
132 00	J. Kerr, reviewing appraiser, 12 m	2,640 00	
67 50	R. H. Kimball, statistical clerk, 6 m. at $1,320, 6 m. at $1,380	1,350 00	279 00
20 00	Miss L. M. Kinch, clerk-stenographer, 5 m. to Mar. 31 at $960	400 00	34 74
36 00	G. C. King, clerk-stenographer, 9 m. to Mar. 31 at $960	720 00	62 46
56 25	J. A. Lacasse, statistical clerk, 3 m. at $1,080, 9 m. at $1,140	1,125 00	315 00
57 00	J. B. Laroche, general repairman, 12 m	1,140 00	315 00
90 00	S. J. Law, checking clerk, 12 m	1,800 00	119 00
73 50	H. LeBlanc, statistical clerk, 6 m. at $1,440, 6 m. at $1,500	1,470 00	
78 00	F. C. Lee, checking clerk, 12 m	1,560 00	
73 50	H. R. Lee, statistical clerk, 6 m. at $1,440, 6 m. at $1,500	1,470 00	261 00
102 00	D. Lynch, senior clerk, 12 m	2,040 00	
58 50	J. R. MacDonald, statistical clerk, 6 m. at $1,140, 6 m. at $1,200	1,170 00	66 00
26 25	D. MacGregor, clerk, to Oct. 22 at $1,260	704 52	166 06
43 75	W. B. Mackie, senior clerk-bookkeeper, to Oct. 31 at $1,500	875 00	152 25
84 00	J. D. MacKenzie, checking clerk, 12 m	1,680 00	150 00
84 00	G. E. McBride, checking clerk, 12 m	1,680 00	150 00
5 25	Miss E. M. McClelland, clerk-stenographer, April at $1,260 (transferred to Civil Government)	105 00	24 75
72 75	M. McDougall, senior clerk-stenographer, 9 m. at $1,440, 3 m. at $1,500	1,455 00	
* 48 00	J. McFadden, principal entry checking clerk, 12 m	2,400 00	60 00
72 43	J. A. McFadden, statistical clerk, April 1 to Feb. 8 at $1,440, Feb. 9 to Mar. 31 at $1,500, less 41 d. (leave without pay)	1,287 33	
46 75	C. W. McKay, statistical clerk, from May 1 at $1,020 (April salary paid from Civil Government)	935 00	288 75

Abatements — Fonds de retraite	Customs and Excise: Salaries at Ottawa — Douanes et Accise: Traitements à Ottawa	Salary — Traitements	Bonus — Boni
$ cts.	*Board of Customs, Permanent Officers*–Con. *Commission des douanes: Personnel permanent*–Fin	$ cts.	$ cts.
69 00	L. A. McKinley, statistical clerk, 12 m	1,380 00	279 00
66 00	S. S. McLaren, senior account clerk, 12 m	1,320 00	279 00
19 03	W. J. McNamara, messenger-clerk, Aug. 13 to Mar. 31 at $600	380 65	59 91
69 00	J. E. Magladry, statistical clerk, 12 m	1,380 00	279 00
63 00	Miss E. Marjerrison, law clerk-stenographer, 12 m	1,260 00	
51 00	J. A. Martin, clerk, 12 m	1,020 00	315 00
63 00	T. R. Martin, file clerk, 12 m	1,260 00	
63 00	C. C. Mason, statistical clerk, 12 m	1,260 00	297 00
57 50	R. T. Mason, junior clerk, 12 m	1,150 00	315 00
52 50	C. D. Mitchell, office appliance operator, 12 m	1,050 00	315 00
17 25	F. H. Montgomery, senior clerk-bookkeeper, 3 m. to Mar. 31 at $1,380 (transferred from Civil Government)	345 00	69 75
56 25	L. H. Montpetit, statitical clerk, 3 m. at $1,080, 9 m. at $1,140	1,125 00	315 00
93 00	A. C. Moore, special officer, grade 2, 12 m	1,860 00	69 00
12 00	W. W. Moore, account clerk, 3 m. to Mar. 31 at $960	240 00	78 75
82 50	J. Neighorn, senior clerk-stenographer, 6 m. at $1,620, 6 m. at $1,680	1,650 00	156 00
85 50	C. F. O'Brien, checking clerk, 9 m. at $1,680, 3 m. at $1,800	1,710 00	142 23
67 50	W. C. O'Connell, statistical clerk, 6 m. at $1,320, 6 m. at $1,380	1,350 00	
66 00	C. S. Olmstead, duplicating machine operator, 12 m	1,320 00	279 00
84 00	C. A. O'Reilly, examiner of refund claims, 12 m	1,680 00	
60 00	B. Oxtoby, chauffeur, 12 m	1,200 00	297 00
36 00	U. A. Paquette, clerk-stenographer, 9 m. to Jan. 31 at $960 (transferred to Preventive Service)	720 00	236 25
88 50	A. J. Patterson, checking clerk, 3 m. at $1,680, 9 m. at $1,800	1,770 00	126 69
63 00	T. B. Patterson, clerk, 12 m	1,260 00	297 00
13 14	J. Pearce, messenger-clerk, to June 30 at $1,050 (deceased)	262 50	78 75
51 00	Miss M. D. Pelton, clerk-stenographer, 12 m	1,020 00	315 00
18 00	T. E. Pennock, clerk, 4 m. to Mar. 31 at $1,080 (transferred from Civil Government)	360 00	105 00
56 25	E. H. Perrin, clerk, 3 m. at $1,080, 9 m. at $1,140, less 3 d. half pay	1,120 33	313 70
54 00	D. J. Rae, statistical clerk, 12 m	1,080 00	72 00
126 00	W. T. Reid, investigator of drawback claims, 12 m	2,520 00	
183 00	E. Richards, assistant Dominion appraiser, 12 m	3,660 00	
69 00	J. F. Rogers, statistical clerk, 12 m	1,380 00	279 00
90 00	F. C. Ross, checking clerk, 12 m.	1,800 00	119 00
51 00	Miss P. H. Rowe, clerk-stenographer, 12 m	1,020 00	315 00
90 00	W. C. Rowe, checking clerk, 12 m	1,800 00	119 00
4 25	Miss M. J. Roy, clerk-stenographer, April at $1,020 (transferred to Montreal)	85 00	26 25
47 50	T. Russell, statistical clerk, 10 m. to Jan. 31 at $1,140 (transferred to Civil Government)	950 00	60 00
144 00	F. R. Sims, investigator of values, 12 m	2,880 00	
48 75	Miss G. C. Smallwood, clerk-stenographer, 9 m.. less 1 d. at $960, 3 m., less 2 d. at $1,020	966 56	82 46
67 50	W. C. Smart, statistical clerk, 6 m. at $1,320, 6 m. at $1,380	1,350 00	279 00
60 00	A. Smith, general repair man, 12 m	1,200 00	297 00
54 00	M. L. I. Smith, clerk-stenographer, 12 m	1,080 00	72 00
54 00	S. A. Smith, file clerk, 12 m	1,080 00	139 94
72 75	J. M. Somerville, senior clerk-bookkeeper, 9 m. at $1,440, 3 m. at $1,500	1,455 00	261 00
84 00	C. A. Sorley, checking clerk, 12 m. at $1,680, less 5 d	1,656 67	147 92
45 00	A. St. Denis, messenger-clerk, 12 m	900 00	315 00
91 50	L. H. Taylor, principal clerk, 9 m. at $1,800, 3 m. at $1,920	1,830 00	104 94
90 00	T. E. Thompson, checker of drawback claims, 12 m	1,800 00	119 00
108 00	J. H. Thornell, senior checking clerk, 12 m	2,160 00	60 00
48 75	Miss A. M. Tremblay, clerk-stenographer, 9 m. at $960, 3 m. at $1,020	975 00	83 25
51 00	W. E. Tuck, statistical clerk, 5 m. at $1,080, 6 m. to Mar. 31 at $1,140 (transferred from Civil Government)	1,020 00	288 75
67 50	E. Tyler, statistical clerk, 6 m. at $1,320, 6 m. at $1,380	1,350 00	
78 00	G. B. Urquhart, checking clerk, 12 m	1,560 00	202 00
31 50	W. C. Wallace, clerk, 6 m. to Sept. 30 at $1,260 (deceased)	630 00	
75 00	L. H. Ward, statistical clerk, 12 m	1,500 00	261 00
69 00	E. C. West, statistical clerk, 12 m	1,380 00	279 00
66 00	Mrs. M. A. White, special officer, grade 1, 12 m	1,320 00	279 00
159 00	A. C. Williams, textile expert, 6 m. at $3,120, 6 m. at $3,240	3,180 00	
74 25	F. E. Wormington, statistical clerk, April 1 to July 2, less 2 d. at $1,440, July 3 to Mar. 31 at $1,500	1,476 68	259 55
44 93	Miss B. Zumar, clerk-stenographer, April 24 to Mar. 31 at $960	898 66	77 85

Abatements — Fonds de retraite	Customs and Excise: Salaries at Ottawa — Douanes et Accise: Traitements à Ottawa	Salary — Traitements	Bonus — Boni
$ cts.		$ cts.	$ cts.
	Board of Customs, Temporary Employees—Commission des douanes: Employés temporaires		
	Miss R. Blyth, 12 m	960 00	315 00
	C. Bradford, 9 m. to Dec. 31 at $960 (appointed permanently)	720 00	236 25
	M. M. Buckley, April 1 to Aug. 7 at $960 (transferred to Civli Government)	338 06	29 28
	G. A. Davidson, Oct. 16 to Mar. 31 at $960	441 29	25 82
	H. W. Gaul, 12 m. at $960, less 2½ d	953 34	254 60
	S. Gauthier, July 30 to Mar. 31 at $960	645 16	211 69
	Miss J. Gelineau, May 21 to Mar. 31 at $960, less 1½ d	824 39	71 41
	Miss G. Giguere, April 1 to July 23 at $960, less 1 d	296 69	25 70
	C. T. Gilchrist, 9 m. to Dec. 31 at $960 (appointed permanently)	720 00	236 25
	Miss E. R. Girardin, 12 m	960 00	83 25
	Miss W. Gogins, Sept. 24 to Mar. 31 at $960 (transferred from Dept. of Agriculture)	498 67	43 20
	M. M. Hale, assistant chemist, 12 m	2,100 00	60 00
	W. C. Hobbs, 12 m	960 00	83 25
	S. C. Hooper, 2 m. to May 31 at $960 (appointed permanently)	160 00	13 86
	Miss G. Jamieson, Jan. 21 to Mar. 31 at $960, less 3 d	180 65	15 65
	M. B. Jamieson, Nov. 3 to 23 at $1,860 (relieving at St. Paul, U.S.)	108 50	
	Miss M. E. Kehoe, 12 m	960 00	69 72
	L. M. Kinch, 7 m. to Oct. 31 at $960	560 00	48 51
	G. C. King, 3 m. to June 30 at $960 (appointed permanently)	240 00	20 79
	G. Kitts, Nov. 13 to Mar. 31 at $960, less 5 d. and $15.51 paid by D.S.C.R.	339 58	116 52
	J. H. Labelle, Sept. 4 to Mar. 31 at $960	552 00	181 13
	F. Lavoie, April 1 to 30, July 1 to 20 (noon), Aug. 24 to Sept. 6, Dec. 10 to Mar. 31 at $960 (absent without pay)	463 74	40 17
	B. W. MacDonald, May 31 to Oct. 2 (noon), at $960	326 45	28 28
	L. MacKell, June 6 to Mar. 31 at $960	786 67	68 14
	G. McAngus, 12 m. at $960, less 8 d	939 10	308 15
	R. V. McGill, 12 m	600 00	315 00
	M. McIntomney, July 24 to Mar. 31 at $960	660 65	57 23
	F. McKay, 12 m	960 00	315 00
	W. W. Moore, 9 m. to Dec. 31 at $960 (appointed permanently)	720 00	236 25
	E. O'Connor, 12 m	960 00	315 00
	R. H. O'Toole, Jan. 10 to Mar. 31 at $960	216 77	12 68
	U. Paquette, April 1 to 30 at $960 (appointed permanently)	80 00	26 25
	S. J. Plunkett, 12 m	960 00	315 00
	H. J. Purdy, Jan. 24 to Mar. 31 at $960	180 65	61 06
	A. R. Raymond, 12 m	1,440 00	
	Miss C. Scales, charwoman, 313 week days at $1.25	391 25	
	O. Taillefer, July 9 to Nov. 27 at $960	371 35	121 86
	Miss J. Tracey, Aug. 24 to 31 at $960	20 65	
	E. M. Turner, Aug. 31 to Mar. 31 at $960	562 58	42 51
	Miss E. Waddell, 12 m. at $960 (less 4 d.)	949 68	82 27
	J. J. Wall, May 22 to Sept. 22 at $960	324 48	28 11
	Miss H. Watchorn, 9 m. to Dec. 31 at $960 (appointed permanently)	720 00	236 25
	J. R. Welsford, 12 m	1,020 00	315 00
	Miss E. Wilson, 5 m. to Aug. 31 at $960 (appointed permanently)	400 00	34 65
	Special Perventive Service, Permanent Officers—Service préventif spécial, Personnel permanent		
60 00	A. Goulet, excise enforcement officer, 12 m	1,200 00	297 00
60 00	J. H. Langevin, excise enforcement officer, 12 m	1,200 00	297 00
12 50	U. A. Paquette, special officer, grade 2, 2 m. to Mar. 31 at $1,500	250 00	43 50
12 00	F. Sabourin, clerk, 3 m. to Mar. 31 at $960	240 00	78 75
12 00	A. G. Waddell, file clerk, 3 m. to Mar. 31 at $960	240 00	78 75
250 00	W. F. Wilson; chief preventive officer, 12 m at $4,500; member of Board of Customs, 6 m. to Mar. 31 at $1,000, $499.98	4,999 98	
	Special Preventive Service, Temporary Employees—Service préventif spécial, Employés temporaires		
	Miss L. H. Bennett, clerk-stenographer, 12 m	960 00	83 25
	Miss J. Bourcier, clerk-stenographer, 12 m at $960, less 3½ d	950 52	82 43

Abatements — Fonds de retraite	Customs and Excise: Salaries at Ottawa — Douanes et Accise: Traitements à Ottawa	Salary — Traitements	Bonus — Boni
$ cts.		$ cts.	$ cts.
	Special Preventive Service, Temporary Employees—Con.— *Service préventif special, Employés temporaires*—Fin		
	M. E. Garceau, clerk-stenographer, Dec. 12 to Jan. 31 at $960, less 4 d	121 29	10 51
	Miss M. Girard, clerk-stenographer, 6 m. to Mar. 31 at $960, less 13 d	445 33	26 05
	F. Mackay, clerk-stenographer, July 1 to Sept. 10 at $960	186 67	16 17
	C. J. Prot, chauffeur, Aug. 9 to Mar. 31 at $1,440	929 03	
	F. Sabourin, clerk, 9 m. to Dec. 31 at $960 (appointed permanently)	720 00	236 25
	A. G. Waddell, file clerk, 9 m. to Dec. 31 at $960 (appointed permanently)	720 00	236 25
36,469 30	Total Salaries at Ottawa—*Total des traitements à Ottawa*	835,533 10	65,090 41
	Charged as follows—		
	Minister	10,000 00	
	Civil Government Salaries	524,108 01	35,375 56
	Civil Government Contingencies	3,980 10	988 42
	Inspection of Ports, permanent officers	51,611 66	538 33
	Inspection of Ports, extra clerks	1,917 34	166 27
	Members of Board of Customs	4,499 98	
	Board of Customs, permanent officers	199,180 82	21,435 18
	Board of Customs, extra clerks	27,572 35	5,100 74
	Special Preventive Service, permanent officers	7,630 00	795 00
	Special Preventive Service, extra clerks	5,032 84	690 91
		835,533 10	65,090 41

* Superannuation Fund No. 1. † Superannuation Fund No. 2. ‡ 35 years' service completed.

Customs and Excise Department: Civil Government Contingencies — Douanes et Accise: Dépenses contingentes du gouvernement civil	$ cts.
Salaries at Ottawa (Page D—7)	3,980 10
Stationery Office supplies, 12 m. to Mar. 31	5,695 35
Subscriptions to newspapers and publications, $223.41; postage $4,428	4,651 41
Telephone messages, $824.38; freight and express charges, $704.61	1,528 99
Telegrams, $6,228.28; washing towels, $268.58; cartage, $520.80	7,017 66
Water, $804.86; sundries, $135.15	940 01
Travelling expenses: Hon. Jacques Bureau, $1,679.50; P. H. C. Benson, $74.70; L. Catellier, $198.03; N. Chassé, $199.90; R. M. Coutlee, $615.76; R. R. Farrow, $373.45; S. W. Hobart, $65.83; W. Ide, $216.13; G. W. Jones, $684.20; W. G. Livingston, $37.75; W. J. McCaffrey, $28.60; V. C. Nauman, $1,770.40; J. M. Peaker, $18.90; G. W. Taylor, $226.30; J. Tremblay, $230.20; A. E. J. M. Veit, $264.14; C. E. Watson, $46.40; J. A. Watson, $90.80	6,820 99
Total	30,634 51

Customs and Excise: Summary of Expenditure at Ports, etc.
Douanes et Accise: Sommaire des dépenses aux ports d'entrée, etc.

—	Page	Salaries — Traitements	Bonus — Boni	Contingencies — Dépenses contingentes	Allowance for Uniforms — Allocation d'uniformes	Total
		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Nova Scotia—Nouvelle-Ecosse						
Amherst	16	11,387 55	1,558 47	920 93	150 00	14,016 95
Annapolis Royal	16	3,740 00	1,557 00	748 89	225 00	6,270 89
Antigonish	17	1,980 00	315 00	183 90	150 00	2,628 90
Arichat	17	3,480 00	927 00	1,034 71	112 50	5,554 21
Baddeck	17	3,845 00	573 66	1,900 69	337 50	6,656 85
Barrington Passage	17	2,310 00	315 00	267 95	.....	2,892 95
Bridgewater	18	1,350 00	274 50	142 75	37 50	1,804 75
Canso	18	5,638 63	1,303 71	1,410 67	375 00	8,728 01
Digby	18	3,800 00	1,242 00	985 80	150 00	6,177 80
Glace Bay	18	4,020 00	744 00	180 48	75 00	5,019 48
Halifax	19	135,929 05	17,288 21	27,650 00	2,925 00	183,792 26
Kentville	20	6,344 05	599 14	2,045 39	.....	8,988 58
Liverpool	21	3,550 00	927 00	312 31	75 00	4,864 31
Lockeport	21	1,050 00	315 00	245 75	.....	1,610 75
Lunenburg	21	6,780 00	1,566 00	1,412 92	150 00	9,908 92
Middleton	21	1,805 00	315 00	558 94	75 00	2,753 94
New Glasgow	21	6,630 00	618 00	265 41	75 00	7,588 41
North Sydney	22	11,761 03	1,726 12	2,070 77	337 50	15,895 42
Parrsboro	22	2,636 64	279 00	422 71	.....	3,338 35
Pictou	22	6,130 00	987 30	506 73	37 50	7,661 53
Port Hawkesbury	22	2,890 00	630 00	713 34	375 00	4,608 34
Port Hood	22	3,957 58	1,241 15	430 83	300 00	5,929 56
Shelburne	23	2,374 98	870 51	646 62	37 50	3,929 61
Sydney	23	18,019 29	2,500 61	2,059 40	450 00	23,029 30
Truro	23	10,015 52	807 78	298 10	75 00	11,196 40
Weymouth	24	4,910 00	830 25	1,101 75	37 50	6,879 50
Windsor	24	7,225 18	1,391 18	961 87	75 00	9,653 23
Yarmouth	24	13,150 00	1,602 99	1,552 72	365 00	16,670 71
Prince Edward Island—Ile du Prince-Edouard						
Charlottetown	25	24,835 00	4,161 12	2,789 49	637 50	32,423 11
Summerside	25	6,574 08	1,703 84	743 49	225 00	9,246 41
New Brunswick—Nouveau-Brunswick						
Bathurst	26	4,718 30	1,100 84	744 17	300 00	6,863 31
Campbellton	26	2,719 52	616 45	1,419 23	75 00	4,830 20
Chatham	26	6,865 19	1,575 36	627 07	300 00	9,367 62
Fredericton	26	7,559 68	1,314 22	2,812 72	150 00	11,836 62
McAdam Junction	26	14,130 00	2,737 61	3,177 63	750 00	20,795 24
Moncton	27	12,431 03	2,110 44	1,705 62	225 00	16,472 09
Newcastle	27	1,962 74	357 04	780 63	75 00	3,175 41
St. Andrews	27	8,170 00	1,975 44	1,073 68	487 50	11,706 62
St. John	27	146,191 74	22,013 81	24,437 94	3,412 50	196,055 99
St. Stephen	29	14,506 34	3,133 33	4,019 08	675 00	22,333 75
Sackville	30	3,460 00	545 95	1,099 69	112 50	5,218 14
Woodstock	30	22,841 04	5,780 84	6,574 26	1,425 00	36,621 14
Quebec—Québec						
Abercorn	31	7,965 00	1,621 50	3,870 18	450 00	13,906 68
Athelstan	31	15,155 00	2,668 02	12,519 71	750 00	31,092 73
Beebe Junction	32	17,065 00	3,052 84	7,809 45	750 00	28,677 29
Coaticook	32	13,538 12	2,489 76	6,396 03	750 00	23,173 91
Gaspé	32	1,520 00	.....	147 44	.....	1,667 44
Granby	32	3,440 00	243 72	60 27	.....	3,743 99
Highwater	33	11,394 16	2,016 09	7,321 34	637 50	21,369 09
Hull	33	8,480 00	1,266 00	3,043 69	150 00	12,939 69
Lake Megantic	33	5,335 00	790 50	2,233 47	225 00	8,583 97
Mansonville	33	1,944 52	525 82	1,576 34	75 00	4,121 68
Montreal	34	646,122 68	80,791 05	178,156 71	3,900 00	908,970 44

Customs and Excise: Summary of Expenditure at Ports, etc.
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—	Page	Salaries — Traitements	Bonus — Boni	Contingencies — Dépenses contingentes	Allowance for Uniforms — Allocation d'uniformes	Total
		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Quebec—Con.—*Québec*—Fin						
Paspébiac	40	2,320 00	594 00	864 11	150 00	3,928 11
Percé	40	2,300 00	94 50	328 79	.....	2,723 29
Quebec	40	143,146 80	20,873 14	33,993 36	2,512 50	200,525 80
Rimouski	43	3,360 00	780 00	597 76	150 00	4,887 76
St. Armand	43	8,040 00	1,399 37	5,691 75	487 50	15,618 62
St. Hyacinthe	43	20,073 34	3,147 40	3,879 59	225 00	27,325 33
St. Johns	43	44,056 69	8,198 62	23,298 97	1,612 50	77,166 78
Shawinigan Falls	45	10,856 29	1,294 25	1,228 26	150 00	13,528 80
Sherbrooke	45	34,646 79	5,756 38	9,258 04	675 00	50,336 21
Sorel	46	4,965 00	725 46	353 23	225 00	6,268 69
Three Rivers	46	20,970 00	2,766 75	2,354 60	75 00	26,166 35
Valleyfield	46	7,684 17	1,030 56	164 57	150 00	9,029 30
Ontario						
Amherstburg	47	12,370 00	2,198 00	2,790 68	187 50	17,546 18
Belleville	47	22,986 75	2,849 82	7,401 91	150 00	33,388 48
Bowmanville	47	2,745 00	465 00	96 02	.....	3,306 02
Brantford	47	34,650 00	4,297 78	4,653 81	150 00	43,751 59
Bridgeburg	48	52,048 91	7,753 84	30,727 26	1,725 00	92,255 01
Brockville	49	10,770 00	1,295 00	1,511 26	300 00	13,876 26
Chatham	49	23,649 49	3,650 39	1,587 61	262 50	29,149 99
Cobourg	49	8,980 48	1,255 08	1,715 52	337 50	12,288 58
Collingwood	50	6,010 00	609 00	514 89	.....	7,133 89
Cornwall	50	7,980 00	1,080 00	2,747 20	375 00	12,182 20
Deseronto	50	2,520 00	285 25	76 89	.....	2,882 14
Fort Frances	50	16,820 00	3,017 75	6,232 82	675 00	26,745 57
Fort William	51	25,240 00	3,212 73	2,376 06	487 50	31,316 29
Galt	51	13,745 00	2,326 77	1,824 64	75 00	17,971 41
Gananoque	51	3,545 65	922 68	1,382 22	112 50	5,963 05
Goderich	51	9,313 22	1,352 77	1,738 85	375 00	12,779 84
Guelph	52	13,870 00	2,105 15	4,199 30	112 50	20,286 95
Hamilton	52	143,463 30	15,568 02	23,528 46	187 50	182,747 28
Ingersoll	53	3,660 00	321 00	200 66	75 00	4,256 66
Kenora	54	4,380 00	510 89	777 70	.....	5,668 59
Kingston	54	26,513 33	3,395 23	1,654 15	300 00	31,862 71
Kitchener	54	29,358 01	2,716 46	1,915 93	75 00	34,065 40
Lindsay	54	5,535 89	819 41	199 31	.....	6,554 61
London	55	67,364 39	9,072 60	8,597 97	487 50	85,522 46
Midland	55	6,645 00	632 75	681 17	75 00	8,033 92
Morrisburg	56	3,000 00	373 50	1,378 24	75 00	4,826 74
Napanee	56	3,390 00	780 00	245 24	.....	4,415 24
Niagara Falls	56	67,272 91	11,082 45	30,537 02	2,070 00	110,962 38
North Bay	57	15,240 88	2,334 92	6,614 42	75 00	24,265 22
Orillia	57	7,112 99	1,310 34	1,903 14	300 00	10,626 47
Oshawa	58	15,545 68	1,465 87	1,082 22	75 00	18,168 77
Ottawa	58	96,162 13	12,814 82	14,057 82	300 00	123,334 77
Owen Sound	59	8,025 00	1,149 73	1,154 92	.....	10,329 65
Paris	60	3,095 00	517 00	222 27	.....	3,834 27
Parry Sound	60	8,809 84	1,233 94	2,397 35	75 00	12,516 13
Peterboro	60	17,606 45	2,469 00	3,540 84	150 00	23,766 29
Picton	60	4,020 00	434 00	136 60	37 50	4,628 10
Port Arthur	60	17,155 00	1,780 50	1,150 16	112 50	20,198 16
Port Hope	61	4,200 00	483 00	153 53	75 00	4,911 53
Port McNicoll	61	7,080 00	1,005 00	714 65	37 50	8,837 15
Prescott	61	22,740 00	2,587 32	4,836 38	637 50	30,801 20
St. Catharines	*61	24,072 50	2,045 04	2,735 80	112 50	28,965 84
St. Thomas	62	14,530 00	2,105 71	3,579 54	225 00	20,440 25
Sarnia	62	40,610 91	7,225 38	21,361 77	2,100 00	71,298 06
Sault Ste. Marie	63	29,836 33	4,793 72	10,980 32	968 00	46,578 37
Simcoe	63	4,033 75	315 00	553 31	150 00	5,052 06
Stratford	64	15,442 41	2,275 57	1,654 97	297 50	19,670 45
Sudbury	64	10,005 00	1,474 50	1,286 87	75 00	12,841 37
Tillsonburg	64	4,095 00	744 00	848 57	.....	5,687 57

Customs and Excise: Summary of Expenditure at Ports, etc.
Douanes et Accise: Sommaire des dépenses aux ports d'entrée, etc.

—	Page	Salaries — Traitements	Bonus — Boni	Contingencies — Dépenses contingentes	Allowance for Uniforms — Allocation d'uniformes	Total
Ontario-Con.—*Ontario*-Fin		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Toronto	64	397,994 85	54,018 18	84,861 00	637 50	537,511 53
Trenton	68	3,060 00	429 00	242 49	75 00	3,806 49
Wallaceburg	68	8,560 00	1,803 95	3,855 07	262 50	14,481 52
Welland	69	15,479 97	2,027 79	2,822 56	225 00	20,555 32
Whitby	69	1,500 00	231 48	281 63	.....	2,013 11
Windsor	69	136,160 34	17,450 61	47,753 45	3,112 50	204,476 90
Woodstock	71	8,850 00	989 25	638 25	.....	10,477 50
Manitoba						
Brandon	71	26,932 90	4,536 50	3,810 83	675 00	35,955 23
Emerson	72	19,830 00	2,521 55	9,209 54	975 00	32,536 09
Gretna	72	5,195 00	744 00	2,165 05	262 50	8,366 55
Portage-la-Prairie	73	13,131 03	2,531 98	2,753 21	375 00	18,791 22
Winnipeg	73	228,480 45	25,215 71	32,894 74	600 00	287,190 90
Saskatchewan						
Moosejaw	75	44,736 62	4,798 07	9,562 85	525 00	59,622 54
North Portal	76	12,369 38	1,136 22	5,693 91	600 00	19,799 51
Prince Albert	76	10,680 00	1,797 00	2,971 94	187 50	15,636 44
Regina	77	44,736 85	5,241 76	7,421 22	375 00	57,774 83
Saskatoon	77	34,453 23	3,452 65	3,131 89	150 00	41,187 77
Alberta						
Calgary	78	64,727 23	7,977 50	7,593 26	225 00	80,522 99
Edmonton	79	66,412 28	6,279 57	8,311 69	112 50	81,116 04
Lethbridge	80	19,774 33	2,518 14	6,864 98	375 00	29,532 45
Medicine Hat	80	15,036 62	1,371 83	581 10	75 00	17,064 55
British Columbia—Colombie-Britannique						
Abbotsford	81	10,975 97	2,123 11	3,954 79	637 50	17,691 37
Cranbrook	81	8,288 23	1,453 06	2,736 33	262 50	12,740 12
Fernie	81	10,605 C0	1,680 00	2,286 70	225 00	14,796 70
Grand Forks	81	6,632 67	795 69	1,687 78	225 00	9,341 14
Greenwood	82	4,066 48	680 00	2,017 49	225 00	6,988 97
Nanaimo	82	22,725 90	3,371 04	4,983 46	185 00	31,265 40
Nelson	83	8,659 98	960 72	1,356 84	75 00	11,052 54
New Westminster	83	30,340 00	4,192 16	11,731 32	637 50	46,900 98
Penticton	84	8,256 67	1,279 84	4,657 46	225 00	14,418 97
Prince Rupert	84	23,859 51	3,640 10	15,322 15	637 50	43,459 26
Revelstoke	85	15,520 00	2.055 00	3,359 15	150 00	21,084 15
Rossland	85	6,161 66	872 13	1,941 87	150 00	9,125 66
Vancouver	86	258,421 84	37,203 24	61,985 66	2,605 50	360,216 24
Victoria	89	77,947 57	9,593 18	21,291 18	1,687 50	110,519 43
Yukon Territory—Territoire du Yukon						
Dawson	90	7,950 00	.....	7,237 97	75 00	15,262 97
Whitehorse	90	7,420 00	.....	6,359 08	225 00	14,004 08
Miscellaneous—Divers						
Inspection of Ports	91	258,097 40	2,529 10	72,953 59	37 50	333,617 59
Board of Customs	94	329,380 78	28,058 30	80,074 20	252 50	437,765 78
Laboratory	96	.....	.....	3,987 70	.....	3,987 70
Preventive Service	97	58,186 82	9,303 92	218,150 30	150 00	285,791 04
Totals—Totaux	.....	4,926,896 48	625,934 61	1,401,938 61	62,918 50	7,017,688 20

Customs and Excise: Summary of Expenditure at Ports, etc.
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——	Page	Salaries — Traitements	Bonus — Boni	Contingencies — Dépenses contingentes	Allowance for Uniforms — Allocation d'uniformes	Total
Summary by Provinces, etc. *Sommaire par provinces, etc.*		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Nova Scotia	16	286,709 50	43,305 58	51,032 33	7,002 50	388,049 91
Prince Edward Island	25	31,409 08	5,864 96	3,532 98	862 50	41,669 52
New Brunswick	26	245,555 58	43,261 33	48,471 72	7,987 50	345,276 13
Quebec	31	1,034,378 56	142,125 73	305,147 66	14,100 00	1,495,751 95
Ontario	47	1,568,851 36	211,463 94	362,712 69	18,785 50	2,161,813 49
Manitoba	71	293,569 38	35,549 74	50,833 37	2,887 50	382,839 99
Saskatchewan	75	146,976 08	16,425 70	28,781 81	1,837 50	194,021 09
Alberta	78	165,950 46	18,147 04	23,351 03	787 50	208,236 03
British Columbia	81	492,461 48	69,899 27	139,312 18	7,928 00	709,600 93
Yukon Territory	90	15,370 00	.....	13,597 05	300 00	29,267 05
Inspection of Ports	91	258,097 40	2,529 10	72,953 59	37 50	333,617 59
Board of Customs	94	329,380 78	28,058 30	80,074 20	252 50	437,765 78
Laboratory	96	.....	.....	3,987 70	.....	3,987 70
Preventive Service	97	58,186 82	9,303 92	218,150 30	150 00	285,791 04
Totals—Totaux	.....	4,926,896 48	625,934 61	1,401,938 61	62,918 50	7,017,688 20

Salaries and Contingencies at Ports: Nova Scotia **$ cts.**
Traitements et dépenses contingentes aux ports d'entrée: Nouvelle-Ecosse

Amherst ($14,016.95)

L. J. Moffatt, collector, grade 2, 9 m. at $1,920, 3 m. at $2,040, registrar of shipping $60, bonus, $62.25; D. C. McLeod, cashier and computing clerk, 6 m. at $1,440, 6 m. at $1,560; W. N. Collicutt, clerk, 6 m. at $960, 6 m. at $1,020, bonus, $326.22; W. G. Fraser, examiner, $1,500, bonus, $261, uniforms, $75; H. C. Bird, examiner, 3 m. at $960, 9 m. at $1,020, less $117.45, D.S.C.R. payments, bonus, $315, uniforms, $75; commission on sale of excise stamps, $90.82; postage, $51.76; telephone rent, $110.40; petty expenses, $20.78..... 8,275 78
Joggin Mines: W. Orr, sub-collector, $500; office rent, $96; postage, $9..... 605 00
Oxford: Mrs. A. E. Blair, sub-collector, limited service, 9 m. at $900, 3 m. at $1,020, bonus, $315; board, etc., J. Hare, $23.40, (Halifax); office rent, $300; telephone rent, $30; petty expenses, $41.03..... 1,639 43
Pugwash: J. V. Clarke, sub-collector, $500; board, E. H. Targett, $47.94, (Halifax); petty expenses, $10.43..... 558 37
River Hebert: J. F. Moffatt, sub-collector, $500; petty expenses, $6.13..... 506 13
Springhill: R. B. Murray, sub-collector, grade 1, $1,320, bonus, $279; telephone rent, $37.20; petty expenses, $22.52..... 1,658 72
Tidnish: R. M. Baxter, enforcement officer, $200; postage, $1.50..... 201 50
Wallace: A. D. MacFarlane, sub-collector, $550; petty expenses, $22.02..... 572 02

Annapolis Royal ($6,270.89)

T. M. Buckler, collector, limited service, $1,100, registrar of shipping, $120, bonus, $297, uniforms, $75; J. H. Lombard, examiner, $720, bonus, $315, uniforms, $75; commission on sale of excise stamps, $9.63; postage and p.o. box, $51.85; telephone rent, $36; telephone tolls and telegrams, $39.30..... 2,838 78
Bridgetown: B.N. Messinger, sub-collector, $900; E. A. Craig, examiner, $300, bonus, $315, uniform, $37.50; office rent, $120; postage, $46.50; telephone rent, $33; petty expenses, $46.31..... 1.798 31
Clementsport: H. L. Vroom, sub-collector, $300, bonus, $315, uniform, $37.50; postage, $11.30; telephone rent, $27; wood, $28..... 718 80
Officers at outports: Hampton, R. P. Chute, $250; Port Wade, R. R. Hayden, $350, bonus, $315..... 915 00

Salaries and Contingencies at Ports: Nova Scotia—Continued **Traitements et dépenses contingentes aux ports d'entrée: Nouvelle-Ecosse**—Suite	$ cts.
Antigonish ($2,628.90)	
J. D. MacGillivray, collector, limited service, $1,080, bonus, $315, uniforms, $75; board and travel, A. B. McIsaac, $80.25, (Inspection); postage, $32; telephone rent, $37.20; petty expenses, $25.49	1,644 94
Bayfield: W. M. Strople, enforcement officer, $300, uniform, $37.50; postage, $2.96	340 46
Harbour au Bouche: J. Fraser, enforcement officer, $250, uniform, $37.50; postage, $6	293 50
Enforcement officers at outports: Cape George, J. F. Ballantyne, $200; Malignant Cove, J. D. Chisholm, $150	350 00
Arichat ($5,554.21)	
A. F. Boudrot, collector, limited service, $1,000, registrar of shipping, $240, bonus, $297, uniform, $37.50; petty expenses, $23.72	1,598 22
D'Escousse: Mrs. J. Landry, enforcement officer, July 1, 1922 to May 29, 1923, at $300, $273.39; P. Poirier, enforcement officer, 10 m. to Mar. 31, at $200; postage, etc., $1.92	441 91
Irish Cove: M. E. Gillies, enforcement officer, $300; postage, $2.40	302 40
L'Ardoise: W. S. Brymer, enforcement officer, $300, bonus, $315; postage, $1.50.	616 50
Petit de Grat: J. LeBlanc, enforcement officer, $360; postage, $1.20	361 20
River Bourgeoise: W. S. Boyd, enforcement officer, $300; postage, $1.30	301 30
St. Peter's: C. M. Morrison, sub-collector, $780, bonus, $315, uniform, $75; board and travel, A. B. McIsaac, $53.25, (Inspection); office rent, $200; petty expenses, $14.62	1,437 87
West Arichat: T. E. Leblanc, enforcement officer, from July 1, at $200, $149.94; postage, etc., $1.12	151 06
Enforcement officers at outports: Fourchu, A. McAskill, $200; Lennox Passage, W. F. Fougère, from April 16 at $150, $143.75	343 75
Baddeck ($6,656.85)	
J. D. McNeil, collector, limited service, $960, bonus, $315, uniforms, $75; board and travel, A. B. McIsaac, $54.15, (Inspection); power dory complete, $665; postage, $40; petty expenses, $24.47	2,133 62
Ingonish: T. D. Curtis, enforcement officer, to Aug. 31 at $420, $175, bonus, $39.35, uniform, $37.50, (deceased); T. J. Donovan, enforcement officer, from July 21, at $420, $292.42, bonus, $219.31	763 58
Iona: E. MacNeil, sub-collector, $480, uniforms, $75; office rent, $75; postage, $6	636 00
New Campbellton: W. R. McKinnon, sub-collector, $500, uniforms, $75; enforcement officers: J. A. Bain, $250; J. J. Bain, $250; D. Carey, $250; postage, $2.50; repairs to Customs House, $25	1,352 50
St. Ann's: D. M. MacAskill, enforcement officer, $300; G. E. MacAskill, enforcement officer, $200; office rent, $24; postage, $1.58	525 58
Enforcement officers at outports: Aspy Bay, J. Larusic, $250; Little Narrows, D. B. McKay $240; McKinnon's Harbour, H. N. Gillis, $100; Munroe's Point: A. Carmichael, $240, uniforms, $75; Neil's Harbour, E. Dowling, Jan. 19 to Feb. 15, 1923, at $150, $11.94, D. Montgomery, from May 23, at $150, $128.63; White Point, P. A. McIntosh, $200	1,245 57
Barrington Passage ($2,892.95)	
W. W. Gray, collector, limited service, $800, registrar of shipping, $180, bonus, $315; board and travel, E. D. More, $56 (Liverpool); coal, etc., $31.30; office rent, $60; petty expenses, $34.80	1,477 10
Clark's Harbour: J. W. Daly, sub-collector, $480; office rent, $60; petty expenses, $10.50.	550 50
Port La Tour: J. A. Huskins, sub-collector, $300; postage, $6.85	306 85
Shag Harbour: Mrs. R. Nickerson, enforcement officer, $200; postage, $4	204 00
Wood Harbour: F. E. MacDonnell, enforcement officer, $350; postage, $4.50	354 50

Salaries and Contingencies at Ports: Nova Scotia—Continued $ cts.
Traitements et dépenses contingentes aux ports d'entrée: Nouvelle-Ecosse—Suite

Bridgewater ($1,804.75)

C. N. Corkum, collector, grade 1, 9 m. at $1,320, 3 m. at $1,440, bonus, $274.50, uniform, $37.50; board and travel: J. Cox, $30.50 (Windsor); E. H. Targett, $15, (Halifax); telephone rent, $40.20; petty expenses, $57.05 ..... 1,804 75

Canso ($8,728.01)

J. M. Rutherford, collector, limited service, from May 11, at $1,080, $960.97, registrar of shipping, $106.77, bonus, $264.27, uniforms, $75; E. M. Hurst, examiner, $960, bonus, $315, overtime, $45, uniforms, $75, board and travel, $22.50; board and travel, A. D. Patterson (Pictou), $15.45; postage, $34; telephone rent, $36; telephone tolls and telegrams, $39.25; petty expenses, $8.82. ..... 2,958 03
Ecum Secum: R. Sutherland, enforcement officer, from Sept. 1 at $150, $87.50; postage, 21c. 87 71
Guysborough: H. M. Scott, sub-collector, $600, registrar of shipping, $60, bonus, $315, overtime, $76.50, uniforms, $75; telephone rent, $33.45; petty expenses, $17.90. ..... 1,177 85
Isaac's Harbour: W. G. MacMillan, sub-collector, $450, bonus, $94.44; petty expenses, $13.25. ..... 557 69
Larry's River: W. J. Murphy, enforcement officer, $200; postage, $2.01 ..... 202 01
Port Felix: T. Le Blanc, enforcement officer, from Dec. 20 at $150, less 5 d. Feb., $40.19; postage, $1.65. ..... 41 84
Port Mulgrave: M. J. Keating, sub-collector, $1,000, bonus, $315, overtime, $330.50, uniforms, $75; coal, $30; office rent, $75; telephone rent, $33.75; petty expenses, $28.49. ..... 1,887 74
Queensport: D. S. Hendsbee, enforcement officer, to Nov. 30 at $350, $233.28, (resigned); board and travel: E. M. Hurst. (Canso), $43.50; A. B. McIsaac, $106.12, (salary under Inspection) 382 90
Sherbrooke: J. R. MacDonald, sub-collector, $350; postage, $3.11 ..... 353 11
Sonora: C. F. Burns, enforcement officer, $200; postage, $2 ..... 202 00
Whitehaven: C. Grover, enforcement officer, from June 26, at $200, less 1 d. Mar., $152.17, uniforms, $75; postage, 50c. 227 67
Enforcement officers at outports: Liscomb, W. Hemlow, $300; Middle Country Harbour, C. A. Cook, 2 m. to May 31, $25, (services dispensed with); M. Dixon, 10 m. to March 31, $125; Port Hillford, J. McConnell, $200, less 1 d. $199.46. ..... 649 46

Digby ($6,177.80)

A. E. Cousins, collector, limited service, $1,020, registrar of shipping, $180, bonus, $297, uniforms, $75; board and travel, W. J. McMahon, (Weymouth), $182.50, E. H. Targett, (Halifax), $209.36; telephone rent, $42; repairs, etc. to safe, $38.75; petty expenses, $48.94 ..... 2,093 55
Bear River: J. L. Warren, sub-collector, $1,020, bonus, $315, uniform, $37.50; board and travel, W. J. McMahon, (Weymouth), $40.25; coal, $40; light, $23.76; office rent, $200; postage, $33.50; telephone rent, $42.75; telephone tolls and telegrams, $26.55; wood, $32. ..... 1,811 31
Freeport: G. L. Miller, sub-collector, $350, bonus, $315; petty expenses, $7.68.. 672 68
Little River, Mrs. A. F. Denton, enforcement officer 150 00
Sandy Cove: S. L. Gidney, sub-collector, $300; postage, $2.86 ..... 302 86
Tiverton: H. Blackford, enforcement officer, $300; postage, $12 ..... 312 00
Westport: W. A. Pugh, sub-collector, $480, bonus, $315, uniform, $37.50; postage, $2.90. ..... 835 40

Glace Bay ($5,019.48)

A. P. O'Neill, collector, grade 1, $1,680, bonus, $150; D. Keigan, clerk, $1,380, bonus, $279, uniforms, $75; D. H. McGillivray, examiner, $960, bonus, $315; legal expenses, C. MacKenzie, Sydney, N.S., $30; postage and p.o. box, $55; telephone rent, $40.20; petty expenses, $55.28 ..... 5,019 48

Salaries and Contingencies at Ports: Nova Scotia—Continued $ cts.
Traitements et dépenses contingentes aux ports d'entrée: Nouvelle-Ecosse—Suite

Halifax ($183,792.26)

W. C. Acker, collector, grade 5, 3 m. at $3,420, 9 m. at $3,600; F. W. Meyer, asst. registrar of shipping, $2,040, bonus, $60; W. Gleeson, surveyor, $2,520, overtime, $335; R. J. Saxton, assistant appraiser, $2,040, bonus, $60; D. A. Hutchinson, gauger, 1 m. at $1,320, 11 m. at $1,560, bonus, $208.38; H. E. Kelly, cashier, $1,920, bonus, $63; H. S. Heisler, chief clerk, $2,400, bonus, $60; A. M. O'Brien, account clerk, $2,040, bonus, $60; B. F. Davidson, express and postal clerk, 9 m. at $1,380, 3 m. at $1,440, bonus, $274.50; Miss G. I. Boreham, senior clerk-stenographer, $1,560, bonus, $202; W. C. Borrett, tea tester, $1,500, bonus, $261; W. G. Stoneman, warehouse keeper, $1,380, bonus, $279; G. F. Hope, messenger-clerk, $1,000, bonus, $315; F. A. Warner, senior messenger, $1,080, bonus, $315; Miss R. S. Burns, clerk-stenographer, $960, bonus, $59.50. ..... 29,482 38

Divisional appraisers: C. A. Collins, $2,640, overtime, $3; N. Littler, $2,640; J. H. Sutherland, $2,640..... 7,923 00

Supervising officers: A. Lovett, $1,920, bonus, $63, overtime, $390.90, uniforms, $112.50; J. A. Mitchell, $1,920, bonus, $63, overtime, $386.60, uniforms, $112.50 4,968 50

Special excisemen, grade 1: A. M. Gorman, $1,920, bonus, $63; H. H. Hubley, $1,920, bonus, $63. ..... 3,966 00

Senior clerks: J. H. Blakely, $2,040, bonus, $60; J. E. Hills, $1,920, bonus, $63; L. T. Holland, $2,040, bonus, $60, overtime, $38.40; C. F. Hubley, $2,040, bonus, $60. ..... 8,321 40

Computing clerks: J. H. Barnstead, 6 m. at $1,560, 6 m. at $1,680, bonus, $175.98; N. P. Leahy, $1,920, bonus, $63; L. M. Major, 1 m. at $1,500, 11 m. at $1,560, bonus, $206.88; T. P. Mulcahy, 6 m. at $1,560, 6 m. at $1,680, bonus, $175.98; G. R. McLeod, $1,920, bonus, $63; P. J. Power, $1,920, bonus, $63; W. Taylor, $1,920, bonus, $63. ..... 13,285 84

Express and postal computing clerks: D. M. Finlay, $1,500, bonus, $261, overtime, $20.60; E. D. Glenister, $1,500, bonus, $261, overtime, $36.60; W. L. Turner, $1,500, bonus, $261..... 5,340 20

Clerks: E. Archibald, $1,260, bonus, $297, overtime, $393.50, uniforms, $75; W. G. Beed, $1,320, bonus, $279, overtime, $121.80; M. C. Boutilier, $1,500, bonus, $261; W. P. Dwyer, 9 m. at $1,200, 3 m. at $1,260, bonus, $45; W. L. Edgar, $1,320, bonus, $279; E. B. Hanright, $1,440, bonus, $76.13; C. H. Keating, 3 m. at $1,260, 9 m. at $1,320, bonus, $283.50; M. S. Regan, $1,320, bonus, $279; T. H. Robinson, $1,500, bonus, $261; G. Roche (retired), April 1 to 30 at $512 (difference between former salary and superannuation allowance), $42.67; T. S. Skerry, $1,320, bonus, $279; C. W. Waterfield, $1,500, bonus, $261; A. Webber, 3 m. at $1,380, 9 m. at $1,440, bonus, $265.50..... 19,924 10

Examiners: A. F. Caldwell (senior), $1,680, bonus, $150, overtime, $402.60, uniforms, $112.50; N. E. Hall (senior), $1,680, bonus, $150; F. W. Bailey, $1,320, bonus, $279, overtime, $359.50, uniforms, $75; J. M. Baxter, $1,320, bonus, $279, overtime, $374.60, uniforms, $75; A. D. Bowes, $1,320, bonus, $279, overtime, $477.80, uniforms, $112.50; J. J. Cahill, $1,320, bonus, $279; C. S. Cave, $1,320, bonus, $279, overtime, $243.30, uniforms, $75; D. J. Curran, $1,320, bonus, $279, overtime, $400.10, uniforms, $75; J. J. Curran, $1,380; J. P. Fitzpatrick, $1,320, bonus, $279, overtime, $329.10, uniforms, $75; F. C. Graham, 3 m. at $1,320, 9 m. at $1,380, bonus, $279, overtime, $451.80, uniforms, $75; F. J. Grant, $1,320, bonus, $279, overtime, $484.70, uniforms, $112.50; G. W. Gray, $1,320, bonus, $279; J. Hare, $1,260, relieving officer, $240, bonus, $261, overtime, $127.40, uniforms, $75; T. W. Healy, $1,320, bonus, $279, overtime, $368.80, uniforms, $112.50; W. C. Heenan, $1,320, overtime, $451.60, uniforms, $75; P. W. Heffernan, $1,380, bonus, $279, overtime, $275.50, uniforms, $75; P. A. Hills, 3 m. to June 30, at $1,380, bonus, $69. 75, overtime, $11, (deceased); P. J. Houlihan, $1,320, overtime, $317.30, uniforms, $75; T. M. Mara, $1,320, bonus, $279, overtime, $428.60, uniforms, $112.50; J. A. Massey, $1,320, bonus, $279, overtime, $402.50, uniforms, $112.50; C. J. Mulcahy, $1,320, bonus, $279, overtime, $312.30, uniforms, $112.50; W. D. McDougall, $1,320, bonus, $279, overtime, $308, uniforms, $112.50; A. R. Paul, $1,440, bonus, $261, overtime, $242.60, uniforms, $112.50; R. Pearce, $1,320, bonus, $279, overtime, $392.50, uniforms, $75; F. J. Purcell, $1,320, bonus, $279; A. F. Silver, $1,320, bonus, $279, overtime, $442, uniforms, $112.50; T. Stokes, $1,500, bonus, $261; E. H. Targett, 3 m. at $1,380, 9 m.

Salaries and Contingencies at Ports: Nova Scotia—Continued $ cts.
Traitements et dépenses contingentes aux ports d'entrée: Nouvelle-Ecosse
—Suite

Halifax—Concluded

Examiners—*Concluded.*
at $1,440, relieving officer, $240, overtime, $18.50; A. V. Thomas, $1,320, bonus, $279, overtime, $316.80, uniforms, $112.50; T. S. Tobin, $1,500, bonus, $261, overtime, $486.70, uniforms, $112.50; J. A. Ware, $1,500, bonus, $261, overtime, $306.30, uniforms, $112.50..... 61,609 15
Truckmen: J. F. Edwards, $1,260, bonus, $297, overtime, $100.20; C. J. Kane, $1,260, bonus, $297; J. Murray, $1,260; N. F. Sutherland, $1,200, bonus, $297, overtime, $279.50..... 6,250 70
Temporary employees: P. A. Bates, from Feb. 18, at $720, bonus, $11.13; J. J. Boutilier, from Oct. 27, at $960, bonus, $135.48, overtime, $152.10; A. Fenerty, $600, bonus, $315; C. Lampier, $600, bonus, $315; E. T. Martin, June 11 to Jan. 31, at $720, bonus, $201.25; O. L. Tobin, $960, bonus, $83.25. 4,330 94
Board and travel: W. C. Acker, $95.35; F. C. Graham, $2.25; A. V. Thomas, $2.25. 99 85
Cartage: Adams Transportation Co., $1,056.95; G. Thomson, $167..... 1,223 95
Legal services: J. E. Rutledge, $6.30; B. W. Russell, $158.71..... 165 01
Rent of ground floor and basement, I.O.F. building, for express division, 12 m.... 2,400 00
Miscellaneous payments: cleaning office, $96; commission on sale of excise stamps, $576.73; postage, $530; street cars and ferries, $256.90; telephone rent, $441.60; telephone tolls and telegrams, $468.07; various small items, $164.34..... 2,533 64
Expenses of customs cruiser *Violetta G.*: H. D. Pugh, special officer, grade 1, $1,260, bonus, $297, overtime, $460.70, uniforms, $112.50; S. Smith, engineer, $1,100, bonus, $315, overtime, $314.10, uniforms, $112.50; W. Zinck, able seaman, $1,200, bonus, $297, overtime, $408.20, uniforms, $112.50; coal, $76; customs duty on parts, $44.02; engine oil, 101 gal., $126.85; gasoline, 2,948 gal., $1,032.47; Hyde wheel for engine, $76; hire of motor boat, 28 d. at $8; labour, 60c. to $1.60 an h., $1,136.33; various supplies and repairs, $630.20.... 9,335 37
Hubbard's: N. C. McLean, enforcement officer, $200; postage, $6..... 206 00
Ingramport: A. V. Gibbons, enforcement officer, April 1 to May 21 at $400; E. E. Nash, enforcement officer, from May 22, at $400; board, E. H. Targett (Halifax) $18.24; postage, $6..... 424 20
Sheet Harbour: R. Hall, enforcement officer, $400; postage, $6..... 406 00
Enforcement officers at outports: East Chezzetcook, T. Smith, $200; East Jeddore, H. Arnold, $200; Moser's River, W. H. Parlee, $200; Port Dufferin, W. R. Hartling, $200; Sambro, A. Cook, to Sept. 17, at $200 (deceased), W. G. Cook, from Sept. 25, at $200; Ship Harbour, W. Robertson, $200; Spry Bay, J. J. Leslie, $200; West Chezzetcook, T. T. Lapierre, $200..... 1,596 03

Kentville ($8,988.58)

R. L. Eaton, collector, grade 1, $1,680, bonus, $150; R. J. Millett, examiner, April 1 to June 30 at $960, July 1 to Nov. 15, at $1,020 (resigned), bonus, $51.97; G. L. Barrett, examiner, from Feb. 21 at $960, bonus, $34.40; board and travel, N. S. Ross (Truro), $185.90, G. C. McElhiney (Windsor, N.S.), $129.10; postage, $127.42; telephone rent, $40.20; petty expenses, $55.68... 3,182 00
Aylesford Station: G. B. Graves, sub-collector, to April 16, at $480, (retired); J. S. Holland, sub-collector, from April 17 at $480; board and travel, R. H. Pope (Truro), $128.85; petty expenses, $53.44..... 662 28
Berwick: sub-collectors: F. B. Chute, April 1 to 4 at $700, bonus, $3.50 (retired); R. H. Beardsley, April 4 to May 3 at $700, (resigned); H. Thomas, from July 30 at $700, bonus, $63.47; board and travel, R. H. Pope (Truro), $201.65; coal, $55; office rent, $30; petty expenses, $41.27..... 931 21
Canning: J. W. Miller, sub-collector, to Dec. 31 at $600; board, etc., G. C. McElhiney (Windsor, N.S.), $275; petty expenses, $18.06..... 743 06
Hall's Harbour: M. Parker, enforcement officer, to Feb. 29 at $150; postage, $1 138 50
Harbourville: H. Barlow, enforcement officer, to Feb. 29 at $150; postage, $1.. 138 50
Kingsport: S. H. Loomer, sub-collector, $500; coal, $49.50; postage, $8..... 557 50
Morden: Mrs. C. B. Graves, enforcement officer, $150; postage, $2..... 152 00
Port Williams: J. R. Starr, sub-collector, $560; board and travel, R. J. Millett, (Kentville), $10.40; petty expenses, $17.46..... 687 86

Salaries and Contingencies at Ports: Nova Scotia—Continued **Traitements et dépenses contingentes aux ports d'entrée: Nouvelle-Ecosse**—Suite	$ cts.
Kentville—Concluded	
Wolfville: P. W. Davidson, sub-collector, grade 1, $1,200, less 1½ d. Oct., bonus, $295.80; board, travel, etc., R. J. Millett (Kentville), $48.25; G. C. McElhiney (Windsor), $69.04; R. H. Pope (Truro), $83.25; telephone rent, $40.20; petty expenses, $63.97	1,795 67
Liverpool ($4,864.31)	
C. F. Wright, collector, limited service, $1,100, registrar of shipping, $180, bonus, $297; E. D. More, examiner, $1,020, bonus, $315, uniforms, $75; board and travel, H. E. Sawyer (Port Medway), $100; E. H. Targett (Halifax), $35.93; telephone rent, $40.20; petty expenses, $61.32	3,224 45
Caledonia: G. E. Banks, sub-collector, $400; postage and telephone tolls, $17.16	417 16
Port Medway: H. E. Sawyer, enforcement officer, $600, bonus, $315; cartage of mail, $35.60; petty expenses, $22.10	972 70
Port Mouton, C. Swain, enforcement officer	250 00
Lockeport ($1,610.75)	
J. R. Ruggles, collector, limited service, $1,050, bonus, $315; board and travel, E. H. Targett (Halifax), $43; coal, $41.44; office rent, $120; petty expenses, $41.31	1,610 75
Lunenburg ($9,908.92)	
S. E. Mack, collector, grade 1, $1,680, registrar of shipping, $300, bonus, $63; J. A. Anderson, clerk, $1,380, bonus, $261; W. G. Myra, examiner, $1,200, bonus, $297, uniforms, $75; postage, $80.34; telephone rent, $36; petty expenses, $57.79	5,430 13
Chester: H. E. Mitchell, sub-collector, $600, bonus, $315, uniforms, $75; board, etc., W. J. McMahon (Weymouth), $40.50; office rent, $80; petty expenses, $45.23	1,155 73
La Have: E. M. Reinhardt, sub-collector, $750, registrar of shipping, $120, bonus, $315; office rent, $80; petty expenses, $50.52	1,315 52
Mahone Bay: T. F. Mader, sub-collector, $700, bonus, $315; office rent, $60; petty expenses, $24.51	1,099 51
Riverport: E. C. Wentzel, enforcement officer, $200; postage, $8.03	208 03
Enforcement officers at outports: Conquerall Bank, J. S. Corkum, April 1 to 25 at $150 (retired), F. J. Warner, from April 26 at $150; Petite Rivière, S. Falt, $150; Vogler's Cove, J. S. Vogler, $200; West Dublin, J. N. Mosher, $200	700 00
Middleton ($2,753.94)	
C. L. Andrews, collector, limited service, $1,080, bonus, $315, uniforms, $75; board and travel, J. Cox (Windsor, N.S.), $16.80, J. Hare (Halifax), $27.50, E. H. Targett (Halifax), $22; coal, $65.95; office rent, $96; telephone rent, $39.90; petty expenses, $87.09	1,825 24
Margaretsville: H. S. Downie, sub-collector, $450; postage, etc., $5.97	455 97
Port George, J. E. Slocomb, sub-collector	250 00
Springfield: sub-collectors, V. L. Roop, to May 18 at $300 (resigned); I. W. Roop, from May 19 at $200, overpaid, $3.50; postage, etc., $6.13	222 73
New Glasgow ($7,588.41)	
S. T. McCurdy, collector, grade 2, 9 m. at $2,040, 3 m. at $2,160, bonus, $60; A. D. Gillis, clerk, $1,500; S. M. McKenzie, cashier, $1,380, bonus, $279; H. W. Baillie, examiner, $1,380, bonus, $279, uniforms, $75; commission on sale of excise stamps, $81.12; postage, $108.74; telephone rent,, $45; petty expenses, $23.90	7,281 76
Merigomish: T. B. Olding, sub-collector, $300; postage, $6.65	306 65

Salaries and Contingencies at Ports: Nova Scotia—Continued **Traitements et dépenses contingentes aux ports d'entrée: Nouvelle-Ecosse**—Suite	$ cts.
North Sydney ($15,895.42)	
J. McPherson, collector, grade 2, $2,160, bonus, $60, overtime, $149; F. E. Jackson, clerk, $1,500, bonus, $261, overtime, $184.30, uniforms, $75; examiners, J. H. Cameron, $1,500, bonus, $261, uniform, $37.50; J. Cogan, $1,320, bonus, $279, overtime, $89, uniforms, $75; D. Edwards, $1,320, bonus, $279, overtime, $120, uniforms, $75; J. J. McDonald, $1,320, bonus, $279, overtime, $220.90, uniforms, $75; H W. Clarke, enforcement officer, from Oct. 16, at $960, $441.29, bonus, $38.23	12,119 22
Commission on sale of excise stamps, $42.19; legal expenses, Rowlings and Duchemin, $20; office rent, $30; postage, $181; telephone rent, $137.40; petty expenses, $26.05	436 64
East Bay, D. J. McGillivray, enforcement officer	150 00
Grand Narrows: E. A. MacNeil, sub-collector, $350; postage, $6.07	356 07
Little Bras d'Or: enforcement officers, J. Boutillier, $250, J. De Voe, $200, C. J. Jessome, $300; telephone rent, etc., $36.92	786 92
Sydney Mines: R. McDonald, sub-collector, grade 1, $1,500, bonus, $261; D. L. Brown, examiner, from Feb. 26 at $960, bonus, $7.89; board and travel, A. B. McIsaac, $80.75 (salary under Inspection); postage, $45; telephone rent, $48.93; petty expenses, $11.97	2,046 57
Parrsboro ($3,338.35)	
J. S. Henderson, collector, limited service, $1,200, registrar of shipping, $180, bonus, $279; board and travel, R. H. Pope (Truro), $62.95; postage, $45; telephone rent, $30.95; petty expenses, $30.02	1,827 92
Advocate Harbour: E. C. Moore, enforcement officer, $300; telephone rent, etc., $28.60	328 60
Enforcement officers at outports: Apple River, B. D. Mosher, $300; Five Islands, H. E. Fulmer, $250; Parrsboro Roads, J. Henwood, to Dec. 5th at $250, I. C. Willigar, from Feb. 21 at $200; Port Greville, B. L. Hatfield, $240; Spencer's Island, G. D. Spicer, $200	1,181 83
Pictou ($7,661.53)	
A. D. Patterson, collector, to Jan. 31 at $1,440, registrar of shipping, $100, bonus, $168.30 (deceased); J. D. P. Reid, clerk, $1,440, bonus, $261; examiners, F. P. Carroll, $1,320, bonus, $279; W. F. Harris, $1,320, bonus, $279, overtime, $5, uniform, $37.50, travel, $7; board, R. H. Pope (Truro), $391; telephone rent, $44; petty expenses, $53.73	6,905 53
Tatamagouche: J. Ramsay, sub-collector, $250; postage, $6	256 00
Officers at outports: Brûlé, J. Dunn, $150; River John, C. T. Gammon, $350	500 00
Port Hawkesbury ($4,608.34)	
F. W. Hennessey, collector, limited service, $900, registrar of shipping, $120, bonus, $315, uniforms, $75, travel, $2.70; J. J. Williams, examiner, $480, bonus, $315, uniforms, $75, travel, $43.50; coal, $90; office rent, $120; postage, $46; petty expenses, $25.44	2,607 64
Marble Mountain: S. J. Macdonald, enforcement officer, $240; postage, $4	244 00
Orangedale: D. Martin, enforcement officer, $200, uniforms, $75; board and travel, A. B. McIsaac, $62.50 (salary under Inspection); postage, $6	343 50
Port Hastings: W. G. Forbes, sub-collector, $500, uniforms, $75; office rent and fuel, $60; postage, $5	640 00
Port Malcolm: J. A. Colford, enforcement officer, $150; postage, $1	151 00
West Bay: A. A. McInnis, enforcement officer, $300; uniforms, $75; postage, $3.90	378 90
Whycocomagh: D. Matheson, enforcement officer, $240; petty expenses, $3.30	243 30
Port Hood ($5,929.56)	
G. B. Chisholm, collector, limited service, $1,200, bonus, $297; A. McLellan, examiner, $300, uniforms, $75; board and travel, A. B. McIsaac, $48.75 (salary under Inspection); filing safe, $130.50; office rent, $60; telephone rent, $34.20; petty expenses, $89.31	2,234 76
Cheticamp: W. E. Cormier, sub-collector, $650, bonus, $315, uniforms, $75; postage, $4.54	1,044 54

Salaries and Contingencies at Ports: Nova Scotia—Continued **Traitements et dépenses contingentes aux ports d'entrée: Nouvelle-Ecosse**—Suite	$ cts.
Port Hood—Concluded	
Grand Etang: D. J. Doucet, enforcement officer, $240, uniform, $37.50; postage and commission, $3.23	280 73
Inverness: J. H. MacKay, sub-collector, $900, less 1 d. July; bonus, $314.15, uniform, $37.50; postage, $16; petty expenses, $3.75	1,268 98
Mabou, E. A. Murray, sub-collector	250 00
Margaree: J. A. McLeod, sub-collector, $420, bonus, $315, uniforms, $75; petty expenses, $40.55	850 55
Shelburne ($3,929.61)	
A. C. Bruce, collector, limited service, $1,000, registrar of shipping, $180, bonus, $72; board and travel, W. J. McMahon (Weymouth), $152.75, E. D. More (Liverpool), $81.20; telephone rent, $34.20; petty expenses, $32.93	1,553 08
Jordan Bay: E. L. Martin, enforcement officer, $150; postage, 44c	150 44
North East Harbour: G. B. Swaine, sub-collector, $425, bonus, $315; livery, $29.50; postage, $1,67	771 17
Port Clyde: W. B. Strang, acting collector, Oct. 15 to Feb. 29 at $400; W. A. Thomas, sub-collector, to Oct. 13 at $400, $213.96, bonus, $168.51; board and travel, E. H. Targett (Halifax), $40; office rent, $60; postage, etc., $23.97	658 04
Sandy Point: A. S. Goodick, sub-collector, $420, bonus, $315, uniform, $37.50; dory, $18; postage, etc., $6.38	796 88
Sydney ($23,029.30)	
P. C. Campbell, collector, grade 3, $2,520, registrar of shipping, $240; J. H. Scott, assistant appraiser, $2,040, bonus, $60; E. McPherson, senior clerk, $2,040, bonus, $60; clerks: A. D. Gillis, $1,320, bonus, $279, overtime, $21.60; A. A. McIsaac, $1,500, bonus, $261, overtime, $22.60; Miss J. McKenzie, $1,320, bonus, $279; examiners: J. L. Bray, $1,320, overtime, $45, uniforms, $75; J. M. Campbell, 3 m. at $960, 9 m. at $1,020, bonus, $315, overtime, $101.50, uniforms, $75; T. Chisholm, 3 m. at $1,380, 9 m. at $1,440, bonus, $265.50, uniforms, $75; J. D. Hartigan, April 28 to July 27 at $960, bonus, $77.99, overtime, $9.50, uniform, $37.50; D. W. Scott, from July 16 at $960, bonus, $59.02, overtime, $40, uniforms, $75, board and travel, $26.25	17,909 43
Commission on sale of excise stamps, $143.07; cartage, $274.75; legal expenses, M. A. Patterson, $10; postage and p.o. box, $128; services of boatman at $5 per trip, $100; telephone rent, $119.40; telephone tolls and telegrams, $39.30	814 52
Louisburg: sub-collectors, P. J. Wilcox, to July 31 at $1,020, bonus, $27.72, overtime, $10, uniform, $37.50 (deceased); A. W. Steacy, $1,140, bonus, $315, overtime, $18, uniforms, $75; coal, $31.50; office rent, $250; telephone rent, $30; petty expenses, $37.25	2,311 97
Port Morien: J. Orr, sub-collector, $350, bonus, $315; telephone rent, $24	689 00
Enforcement officers at outports: Gabarouse Bay, E. McGillivray, $300; Lingan, J. D. Campbell, to Nov. 3 at $960, bonus, $186.38; Main-à-Dieu, D. Lahey, $250	1,304 38
Truro ($11,196.40)	
G. A. Hall, collector, grade 2 to Sept. 30 at $2,160, J. H. Slackford, cashier and computing clerk, 9 m. at $1,680, collector, 3 m. at $1,800, bonus, $142.23; R. H. Pope, senior clerk, $2,040, bonus, $60; J. McKenzie, cashier and computing clerk, 6 m. at $1,080, less 3 d., 5 m. at $1,140, 1 m. at $1,320, bonus, $65.40; N. S. Ross, clerk, $1,500, bonus, $261; J. D. Hopper, examiner, April 1 to 3 at $1,260, April 4 to Mar. 31 at $1,320, bonus, $279.15, uniforms, $75; commission on sale of excise stamps, $67.69; postage, etc., $50; telephone rent, $101; petty expenses, $19.74	9,886 73
Great Village: J. A. Blaikie, sub-collector, $950; postage, $6.72; telephone rent, $24; transfers, $23.25	1,003 97
Little Bass River: W. C. Lewis, enforcement officer, $300; postage, $5.70	305 70

Salaries and Contingencies at Ports: Nova Scotia—Concluded **Traitements et dépenses contingentes aux ports d'entrée: Nouvelle-Ecosse**—Fin	$ cts.	
Weymouth ($6,879.50)		
A. H. Brooks, collector, limited service, $1,140, registrar of shipping, $120, bonus, $297; W. J. McMahon, examiner, $1,020, relieving officer, $240, bonus, $297, uniform, $37.50; office rent, $250; telephone rent, $28.94; petty expenses, $35.38		3,465 82
Barton: F. W. Hutchinson, sub-collector, to May 30 at $360 (deceased); board and travel: J. Hare (Halifax), $478.35, J. H. Lombard (Annapolis Royal), $58.05, W. J. McMahon (Weymouth), $26.50, E. H. Targett (Halifax), $80.50; searching vessels, etc., J. McKay (Plympton), 15 trips, $22.50; petty expenses, $25.07		750 97
Belliveau's Cove: E. E. Theriault, sub-collector, $400, postage, $3.47		403 47
Church Point: P. A. Saulnier, sub-collector, $500, postage, $8; transfers, $24.75		532 75
Meteghan: L. T. Melanson, examiner, $400; postage, $6		406 00
Meteghan River: E. U. Doucet, sub-collector, $480, bonus, $236.25; postage, $12; transfers, $37		765 25
Plympton, J. McKay, enforcement officer		150 00
Salmon River: F. P. Deveau, sub-collector, $400; postage, $5.24		405 24
Windsor ($9,653.23)		
J. O'Brien, collector, grade 1, $1,680, registrar of shipping, $120, bonus, $119; clerks: J. Cox, $1,320, bonus, $279; G. C. McElhiney, $960, less 1 d., bonus, $82.94; A. H. Spence, examiner, $1,320, bonus, $279, uniforms, $75; livery, $103.50; postage and p.o. box, $87; telephone rent, $39; petty expenses, $43.76		6,505 62
Cheverie: B. H. McLaughlin, enforcement officer, $240, bonus, $315; postage, $3.90		558 90
Hantsport: sub-collectors: J. W. Lawrence, to Jan. 31 at $780, bonus, $78.70 (superannuated); W. D. Comstock, from Oct. 18 at $780, bonus, $143.10; board and travel, J. Cox (Windsor), $113.10, G. C. McElhiney (Windsor), $117, R. H. Pope (Truro), $10.90; postage, $3.02		1,470 17
Maitland: R. MacDougall, sub-collector, $400, registrar of shipping, $60, bonus, $94.44; petty expenses, $58.03		612 47
Noel: enforcement officers, M. S. O'Brien, to July 7 at $200, $53.74; N. Dill, from July 8 at $200; postage, $1.65		201 57
Walton: A. Woolaver, enforcement officer, $300; postage, $4.50		304 50
Yarmouth ($16,670.71)		
S. Harding, collector, grade 2, $2,160, registrar of shipping, $240, bonus, $60; M. C. Wyman, assistant appraiser, $2,040, bonus, $60, overtime, $104.50, uniform, $37.50; S. C. Hood, cashier and computing clerk, 3 m. at $1,560, 9 m. at $1,680, bonus, $162.99, overtime, $153.50, uniforms, $72.50; J. W. Boyd, senior examiner, $1,680, bonus, $150, overtime, $189, uniforms, $72.50; examiners: C. R. Moores, $1,200, bonus, $297, overtime, $219.70, uniforms, $75; J. D. Pothier, $1,320, bonus, $279, overtime, $213.30; uniforms, $72.50; A. Rogers, $1,380, bonus, $279; watchmen, at 50c. and 60c. an hr., S. M. Hagen, $31.80, K. Seaman, $32.10; commission on sale of excise stamps, $40.74; cartage, $103.75; postage, $170.50; repairs to warehouse, $31.54; telephone rent, $146.40; telephone tolls and telegrams, $23.16; petty expenses, $16.25		14,764 23
Abbott's Harbour: F. D'Entremont, enforcement officer, $200; postage, $2.86		202 86
Lower East Pubnico: C. V. Amiro, sub-collector, $480, bonus, $315; office rent, $50; postage, etc., $7.15		852 15
Port Maitland: R. H. Goudey, enforcement officer, to Dec. 12 at $150; postage, $1.07		105 91
Tusket: T. K. Lent, sub-collector, $350; uniform, $35; postage, $8.55		393 55
Wedgeport: V. Richards, enforcement officer, $350; postage, $2.01		352 01
	388,049 91	
Less—Bonus charged to Vote 435, $43,305.58; uniforms charged to Miscellaneous Customs, $7,002.50	50,308 08	
Total	337,741 83	

Salaries and Contingencies at Ports: Prince Edward Island **Traitements et dépenses contingentes aux ports d'entrée: Ile du Prince-Edouard**	$ cts.
Charlottetown ($32,423.11)	
W. B. Robertson, collector, grade 2, $2,160, registrar of shipping, $240, bonus, $60, travelling expenses, $9.75; F. H. Beer, assistant appraiser, $2,040, bonus, $60, travelling expenses, $7.60; E. de B. Peake, cashier, $1,920, bonus, $63; clerks: M. J. Moren (senior), $2,040, bonus, $60, overtime, $3.20; L. F. Coyle, $1,080, bonus, $315; J. A. Fraser, $1,440, bonus, $261, overtime, $21.50; L. W. Goodwin, 3 m. at $1,080, 9 m. at $1,140, bonus, $315, overtime, $21.50; J. D. MacMillan, $1,500, bonus, $261, overtime, $12; Miss L. A. McMahon, clerk-stenographer, $1,200, bonus, $297	16,512 55
Examiners: R. F. Acorn, 6 m. at $960, 6 m. at $1,020, bonus, $315; W. G. Bruce, $1,260, bonus, $297, overtime, $17, uniforms, $75, travelling expenses, $3.55; S. F. Doyle, $1,380, bonus, $279; A. McKinnon, $1,320, bonus, $279, overtime, $272, uniforms, $75; J. A. McNeil, $1,140, bonus, $315; N. Murphy, July 12 to Dec 31 at $960, bonus, $39.12	8,508 28
Cartage and express, $144.85; cartage of mail, $60; commission on sale of excise stamps, $117.87; postage, $175; telephone rent, $161.11; petty expenses, $72.01.	730 84
Cardigan: F. Gallant, sub-collector, $300, uniforms, $37.50; postage, $9	346 50
Crapaud: N. Waddell, sub-collector, $350, overtime, $13; postage, $4.90	367 90
Georgetown: T. E. Morrisey, sub-collector, $700, bonus, $315, uniforms, $75; petty expenses, $9.88	1,099 88
Grand River: J. A. McDonald, enforcement officer, Mar. 5 to 31 at $150; J. McMillan, enforcement officer, to Mar. 4 at $150; postage, $1.15	151 15
Halliday's Wharf: M. McPherson, enforcement officer, $120; postage, $1	121 00
Montague: E. Parkman, sub-collector, $660, bonus, $315, uniforms, $75; L. W. Goodwin, board and travel, $22.14 (salary at port); petty expenses, $19.10.	1,091 24
Murray Harbour: H. A. Bell, sub-collector, $250, uniforms, $75; postage, $6.15.	331 15
Murray River: A. J. McInnis, enforcement officer, $420, uniforms, $75; postage, $5	500 00
New London: N. Nicholson, enforcement officer, $200; W. G. Bruce, board, etc., $172.70 (salary at port); postage, $2	374 70
Orwell: A. B. McDonald, enforcement officer, $120; postage, 90c	120 90
Pinette: J. D. McDonald, enforcement officer, $120; postage, $1	121 00
St. Peter's: J. J. McKinnon, sub-collector, $200; postage, $7.68	207 68
Souris: A. Currie, sub-collector, $750, bonus, $315, overtime, $110, uniforms, $75; N. Pierce, enforcement officer, $250, uniforms, $75; W. G. Bruce, board and lodging, $27, overtime, $9 (salary at port); postage, etc., $24.85	1,635 85
Vernon River Bridge: T. J. Furness, enforcement officer, $200; postage, $2.49	202 43
Summerside ($9,246.41)	
H. M. Baker, collector, grade 1, $1,680, bonus, $150; examiners: E. N. McQuarrie, April 1 to July 1, less 1 d. (April), at $1,140, July 2 to Mar. 31, less 8 d. at $1,200, bonus, $293.84, overtime, $53, uniforms, $75; W. J. Whitney, $1,080, bonus, $315; E. E. Arsenault, enforcement officer, Egmont Bay, to Aug. 31, $60 (deceased); commission on sale of excise stamps, $36.48; postage and p.o. box, $48.75; telephone rent, $33; telephone tolls and telegrams, $12.45	4,991 66
Alberton: A. F. Hardy, sub-collector, $600, bonus, $315, uniform, $37.50; petty expenses, $14.19	966 69
Malpeque: J. Burns, enforcement officer, $200; postage, $2	202 00
Miminegash: M. D. Lacey, enforcement officer, $240; postage, $1.60	241 60
Port Borden: C. E. MacDonald, sub-collector, $1,020, bonus, $315, overtime, $160, uniforms, $75; E. N. McQuarrie, board and travel, $25.10, overtime, $14 (salary at port); W. J. Whitney, board and travel, $9, overtime, $3 (salary at port); petty expenses, $53.72	1,674 82
Tignish: W. A. Gaudet, sub-collector, $800, bonus, $315, uniform, $37.50; petty expenses, $17.20	1,169 70
	41,669 52
Less—Bonus charged to Vote 435, $5,864.96; uniforms charged to Miscellaneous Customs, $862.50	6,727 46
Total	34,942 06

Salaries and Contingencies at Ports: New Brunswick **Traitements et dépenses contingentes aux ports d'entrée: Nouveau-Brunswick**	$	cts.
Bathurst ($6,863.31)		
C. J. Melanson, collector, grade 1, $1,560, bonus, $202; J. E. White, examiner, 3 m. at $1,020, 9 m. at $1,080, bonus, $315, uniforms, $75; board, etc., C. W. Folkins (St. John), $77.25, C. R. Willis (St. John), $97.25; commission on sale of excise stamps, $42.45; legal services, C. T. Richard, $50; postage and p.o. box, $83; telephone rent, $39; telephone tolls and telegrams, $33.74....	3,639	69
Caraquet: J. P. Foley, sub-collector, $660, bonus, $315, uniforms, $75; office rent, $48; petty expenses, $25.25....	1,123	25
Shippegan: J. L. Gauvin, sub-collector, April 1 to Feb. 7 at $700, bonus, $268.84, uniforms, $75; board, etc., C. M. Kelly (St. John), $193.35; office rent, $27; postage, $13.80.....	1,175	37
Enforcement officers at outports: Little Shippegan, J. A. Wilson, $250; Stonehaven, T. W. Riordon, $200; Tracadie, J. R. Young, $400, uniforms, $75....	925	00
Campbellton ($4,830.20)		
C. B. Fairley, examiner, 1 m. at $1,020, collector, 11 m. at $1,320, bonus, $282, uniform, $37.50; A. R. Metzler, examiner, Jan. 7 to Mar. 31 at $960, bonus, $19.45; board, travel, etc., C. M. Kelly (St. John), $475.80, F. L. Ross (St. John), $640.20; commission on sale of excise stamps, $71.76; postage, $60.40; telephone rent, $40.20; petty expenses, $19.54.....	3,166	37
Dalhousie: J. B. Delaney, sub-collector, $1,000, bonus, $315, uniform, $37.50; board and travel, L. Vienneau (St. John), $59.95; telephone rent, $33; petty expenses, $18.38.....	1,463	83
Jacquet River, D. McAlister, enforcement officer.....	200	00
Chatham ($9,367.62)		
G. Watt, collector, grade 1, $1,680, registrar of shipping, $300, bonus, $63; examiners: M. F. Haley, $1,500, bonus, $261; F. P. Heckbert, $1,020, bonus, $315, uniforms, $75; commission on sale of excise stamps, $40.48; postage and p.o. box, $96; telephone rent, $39; telephone tolls and telegrams, $47.14; petty expenses, $1.50.....	5,438	12
Buctouche: A. Legere, sub-collector, $540, less 10 d., bonus, $306.36, uniforms, $75; board and travel, M. F. Haley, (Chatham), $31.80, B. E. Johnson, (Richibucto), $157.75, L. Vienneau, (St. John), $44.30; cleaning office, $12; office rent, $60; postage, $21.05; wood, $49.....	1,282	45
Richibucto: J. D. McMinn, sub-collector, $800, registrar of shipping, $120, bonus, $315, uniforms, $75; B. E. Johnson, examiner, $800, bonus, $315, uniforms, $75; D. O. Richard, enforcement officer, $120; postage and p.o box, $27.05..	2,647	05
Fredericton ($11,836.62)		
L. C. MacNutt, collector, grade 3, $2,160, bonus, $60; H. G. Winter, asst. appraiser, $2,040, bonus, $60; F. P. Coulter, cashier and computing clerk, $1,560, bonus, $201.96; C. O. Brooks, clerk, $960, bonus, $315; examiners: J. D. Chase, April 1 and 2 at $1,260, April 3 to Mar. 31 at $1,320, bonus, $279.10, uniforms, $75; F. Hale, $960, bonus, $315, uniforms, $75; Miss L. C. Goodspeed, clerk-stenographer, $960, bonus, $83.16.....	11,423	90
Board, travel, etc., H. P. Allingham, (St. John), $50.50, J. D. Chase, $1.30, F. Hale, $17.55; commission on sale of excise stamps, $121.32; postage, $118.50; telephone rent, $57.60; petty expenses, $45.95.....	412	72
McAdam Junction ($20,795.24)		
F. T. Lister, collector, grade 2, $2,160, bonus, $60; examiners: R. W. Cropley, $1,320, bonus, $279, overtime, $322, uniforms, $75; E. M. Crotty, $1,320, bonus, $279, overtime, $330.40, uniforms, $75; E. L. Hunter, 3 m. at $960, 9 m. at $1,020, bonus, $83.25, overtime, $323.20, uniforms, $75; D. T. Lister, $1,320, bonus, $279, overtime, $322.10, uniforms, $75; J. T. Meating, $1,140, bonus, $315, overtime, $323.70, uniforms, $75; C. Nason, $1,320, bonus, $279, overtime, $340.10, uniforms, $75; L. G. Speedy, $1,320, bonus, $279, overtime, $321.30, uniforms, $75; F. M. Thorburn, $1,320, bonus, $254.36, uniforms, $75; T. H. Wetmore, enforcement officer, $960, bonus, $315, overtime, $511.90, uniforms, $75; postage, $270; petty expenses, $28.08.....	19,375	39
St. Croix: A. C. Kelly, enforcement officer, 3 m. at $900, 9 m. at $960, bonus, $315, uniforms, $75; R. W. Cropley (McAdam Junction), board, etc., $6.85; office rent, $60; office sign, $18.....	1,419	85

Salaries and Contingencies at Ports: New Brunswick—Continued $ cts.
Traitements et dépenses contingentes aux ports d'entrée: Nouveau-Brunswick—Suite

Moncton ($16,472.09)

J. A. Girouard, collector, grade 3, $2,160, bonus, $60; M. C. Steeves, asst. appraiser, 2 m. at $1,140, 10 m. at $1,560, bonus, $220.80; E. J. LeBlanc, cashier and computing clerk, $1,320, bonus, $6; clerks: F. A. Conroy, Feb. 26 to Mar. 31 at $960, bonus, $7.89; O. B. McQuarrie, $1,020, bonus, $315, overtime, $10.20; S. B. Murray, 9 m. at $960, 3 m. at $1,020, bonus, $315, overtime, $9.20; A. W. Henry, examiner, 3 m. at $960, 9 m. at $1,020, bonus, $83.25, uniforms, $75; R. H. Stewart, truckman, Oct. 1 to Mar. 31 at $960, bonus, $157.50 ..... 9,800 87
Cartage, $267; commission on sale of excise stamps, $113.05; janitor service, $74.19; legal services, J. C. Sherren, $15; living expenses, B. E. Johnson, (Richibucto), $424.50; postage and p.o. box, $78; telephone rent, $127.40; telephone tolls and telegrams, $35.78; petty expenses, $10.53 ..... 1,145 45
Albert: H. W. Crocker, sub-collector, $450; petty expenses, $8.80 ..... 458 80
Dorchester: F. Cook, sub-collector, $800, bonus, $315; coal, $25; office rent, $30; petty expenses, $13.95 ..... 1,183 95
Hillsboro: H. J. Steeves, sub-collector, $1,020, bonus, $315, uniforms, $75; board and travel, L. Vienneau, (St. John), $59.35; petty expenses, $22.21. 1,491 56
Point du Chêne, office rent 37 50
Shediac: W. Avard, sub-collector, $900, bonus, $315, uniforms, $75; board, travel, etc., R. W. Price (Woodstock), $33.85; coal, $31.50; legal services, J. McQueen, $50; office furniture, $84.50; office rent, $120; petty expenses, $24.11 ..... 1,633 96
Officers at outports: Alma, H. A. Joyce, enforcement officer, $400; Harvey, L. Bishop, examiner, $120; Waterside, W. H. Martin, examiner, $200 ..... 720 00

Newcastle ($3,175.41)

W. A. Park, collector, grade 1, April 1 to June 30 at $1,680, bonus, $37.50; J. G. Troy, examiner, 3 m. to June 30 at $1,020, collector, grade 1, July 1 to Dec. 5 at $1,320, bonus, $198.75, uniform, $37.50; A. L. Flett, examiner, June 29 to Mar. 31 at $960, bonus, $120.79, uniform, $37.50; board, travel, etc., L. Vienneau (St. John), $630; commission on sale of excise stamps, $44.05; postage, $43.80; telephone rent, $39; petty expenses, $18.45 ..... 3,175 41

St. Andrews ($11,706.62)

T. R. Wren, collector, grade 1, $1,680, registrar of shipping, $240, bonus, $63; examiners: D. G. Hanson, $1,320, bonus, $279, overtime, $106, uniforms, $75; D. C. Rollins, $1,380, bonus, $279, uniform, $37.50; coal, $64.45; office rent, $240; postage, $33; telephone rent, $25.20; petty expenses, $33.41.. 5,855 56
Campobello: W. H. Carson, sub-collector, $900, bonus, $315, overtime, $40, uniforms, $75; office rent, $60; petty expenses, $7.42 ..... 1,397 42
Grand Harbour: D. I. McLaughlin, enforcement officer, $500, bonus, $94.44, uniforms, $75; office rent, $18 ..... 687 44
Lord's Cove: T. L Trecarten, sub-collector, $800, bonus, $315, uniforms, $75; coal, $51; office rent, $60; petty expenses, $20.43 ..... 1,321 43
North Head: C. Dixon, sub-collector, $800, bonus, $315, overtime, $101.50, uniforms, $75; coal, $49; office rent, $50; petty expenses, $23 ..... 1,413 50
Seal Cove: commission on sale of excise stamps, $44.09; postage, $1.88 ..... 45 97
Wilson's Beach: J. A. Newman, enforcement officer, $550, bonus, $315, overtime, $40, uniforms, $75; postage, $5.30 ..... 985 30

St. John ($196,055.99)

C. B. Lockhart, collector, grade 5, $3,600; A. L. Law, deputy collector of excise, April 1 to June 30 at $1,680; S. W. Wilkins, surveyor, $2,520, overtime, $306; C. F. Tilley, chief clerk, $2,400; H. P. Allingham, gauger, $2,040; K. A. Barber, assistant registrar of shipping, to Aug. 31 at $2,040, bonus, $25, arrears, $2; R. J. Murphy, account clerk, $2,040, bonus, $60; W. G. Haslam, supervising officer, 6 m. at $1,800, 6 m. at $1,920, bonus, $90.96, overtime, $374.10; R. A. McLaughlin, cashier, $1,920, bonus, $63; express and postal cashiers: R. Clerke, $1,740, bonus, $150; J. L. Finley, 9 m. at

Salaries and Contingencies at Ports: New Brunswick—Continued
Traitements et dépenses contingentes aux ports d'entrée: Nouveau-Brunswick—Suite

	$ cts.
St. John—Continued	
$1,500, 3 m. at $1,560, bonus, $246.24; excisemen, grade 2: R. C. Farmer, $1,560, bonus, $202; J. McGowan, $1,560, bonus, $202; F. A. Scott, cashier and computing clerk, 10 m. at $1,080, 2 m. at $1,320, bonus, $309; R. McCarthy, warehouse keeper, $1,320, bonus, $279; F. P. Lawson, truckman, April 1 to Sept. 28, Nov. 26 to Mar. 31 at $1,020, bonus, $265.13, arrears 1922-23, salary, $3.44, bonus, $1.05, overtime, $15.50; messenger-clerks: G. G. Hetherington, $1,000, bonus, $83.25; W. E. Masson, $1,000, bonus, $315.	32,316 18
Divisional appraisers: J. H. Hamilton, $2,640, overtime, $25.70; J. McKinney, $2,640; D. Murphy, 6 m. at $2,400, 6 m. at $2,520, bonus, $30.....	7,795 70
Special excisemen: O. A. Geldart, grade 2, $2,160, bonus, $60; W. J. Fitzpatrick, grade 1, $1,920, bonus, $63; J. W. Murphy, grade 1, $1,920, bonus, $63...	6,186 00
Senior clerks: M. Morrisey, $2,040, bonus, $60, overtime, $89.40; H. C. Ring, $2,040, bonus, $60; L. E. Tapley, 3 m. at $1,800, 9 m. at $1,920, bonus, $76.98, overtime, $12.80.....	6,269 18
Computing clerks: F. S. MacFarlane, $1,920, bonus, $63, overtime, $71.50; E. F. McDonald, $1,920, bonus, $63; A. C. Powers, $1,920, bonus, $63; A. T. Seaton, 10 m. at $1,380, 2 m. at $1,560, bonus, $266.16; W. A. Weeks, 9 m. at $1,560, 3 m. at $1,680, bonus, $188.97; F. J. Wilson, at $1,920, less 2 d.; C. H. Wright, 10 m. at $1,140, 2 m. at $1,560, bonus, $296.16.....	12,891 13
Express and postal computing clerks: R. I. Cunningham, $1,500, bonus, $261, overtime, $41; L. Gorman, $1,440, bonus, $261, overtime, $9.50; J. L. Killorn, $1,500, bonus, $261; O. J. Lawson, $1,500, bonus, $261, overtime, $41; C. P. Wetmore, $1,500	8,575 50
Clerks: W. M. Campbell, 7 m. at $1,500, 5 m. at $1,560, bonus, $236.40, overtime, $116.90; R. Y. Ganong, $1,440, bonus, $124.19; H. W. Ievers, $1,320, bonus, $279; R. F. Knox, $1,320, bonus, $279; R. F. Logan, $1,140, bonus, $271.13, overtime, $130.40; W. Pitt $1,440, bonus, $261; R. W. Thornton, $1,320, bonus, $279; L. Trafton, $1,320, bonus, $279.....	13,081 02
Senior examiners: F. C. Abbott, $1,680, bonus $150, overtime, $330, uniforms, $112.50; J. E. Dinsmore, $1,680, bonus, $150, overtime, $406.90, uniforms, $112.50; T. Heffernan, $1,680, bonus, $150, overtime, $260.30, uniforms, $75; J. L. Mullaly, 3 m. at $1,620, 9 m. at $1,680, overtime, $4.....	8,456 20
Examiners: W. B. Abell, $960, bonus, $315, overtime, $197.80, uniforms, $75; J. L. Armstrong, $960, bonus, $83.25, overtime, $36.20; R. S. Bonnell, $1,320, bonus, $279, overtime, $273.30, uniforms, $112.50; J. A. Boyle, $1,020, bonus, $315, overtime, $228, uniform, $37.50; B. A. Burdon, $960, bonus, $315; I. D. Cameron, $1,140, bonus, $315, overtime, $12.30; A. R. Carloss, April 1 to Jan. 31 at $1,320, bonus, $232.50, overtime, $126, uniforms $112.50 (deceased); A. J. Codire, 6 m. at $1,200, 6 m. at $1,260, bonus, $297, overtime, $178.50, uniforms, $75; W. J. Coholan, $1,200, bonus, $297; O. Cole, $1,140, bonus, $315, overtime, $193, uniforms, $112.50; E. W. Corbett, $1,320, bonus, $279, overtime, $169.80, uniforms, $112.50; J. A. Donovan, $1,320, bonus, $279, overtime, $165, uniforms, $75; C. W. Folkins, 6 m. at $960, 6 m. at $1,020, bonus, $315, overtime, $164.50, uniforms, $75; E. F. Fulton, $960, bonus, $315, overtime, $306.90, uniforms, $75; J. P. Greig, $1,080, bonus, $315, overtime, $305.30, uniforms, $75; F. E. Groves, $1,020, bonus, $315, overtime, $4; G. H. Hayter, $960, bonus, $315, overtime, $180.10, uniforms, $112.50; J. G. Henderson, $960, bonus, $267.99, overtime, $59.20; J. Jenkins, $1,320, bonus, $279, overtime, $267.80, uniforms, $112.50; W. T. Lanyon, 3 m. at $1,320, 9 m. at $1,380, bonus, $279, overtime, $188.20, uniforms, $112.50; P. A. Lavoie, $1,080, bonus, $315, overtime, $157.50, uniforms, $75; W. P. McCormick, $1,140, bonus, $315, overtime, $186.40, uniforms, $75; J. R. McMillan, 3 m. at $960, 9 m. at $1,020, less 2 d., bonus, $313.30, overtime, $220.20, uniform, $37.50; G. McSherry, $1,320, bonus, $279, overtime, $244.50, uniforms, $112.50; T. Morrisey, $1,320, bonus, $279, overtime, $104.70, uniforms, $75; D. A. Munro, $1,140, bonus, $315, overtime, $82.70, uniforms, $112.50.....	42,677 96
Examiners (continued): F. Nice, 3 m. at $1,080, 9 m. at $1,140, bonus, $315, overtime, $4.50; E. J. Puddy, $1,140, bonus, $315, overtime, $185.70; J. B. Rainsford, $1,140, less half pay 30 d. and full pay 49 d. and less $14.52 paid by D.S.C.R., $928.03, bonus, $59.52, overtime, $3; F. L. Ross, 3 m. at $1,020, 9 m. at $1,080, relieving officer, $240, overtime, $161.70, uniforms, $112.50; W. A. Shannon, April 1 to Sept. 30 at $1,140, bonus, $157.50; W. L.	

Salaries and Contingencies at Ports: New Brunswick—Continued $ cts.
Traitements et dépenses contingentes aux ports d'entrée: Nouveau-Brunswick—Suite

St. John—Concluded

Examiners—*Concluded.*
Smith, $960, bonus, $83.25, overtime, $228.60, uniforms, $75; J. Stanton, $1,320, overtime, $112.80, uniforms, $75; C. W. Thompson, $1,380, bonus, $279, overtime, $81.60; D. T. Thompson, $1,200, less 1 d., bonus, $296.20, overtime, $184.10, uniforms, $112.50; S. S. Thorne, $1,080, bonus, $315, overtime, $14; S. C. Tippett, 6 m. at $1,380, 6 m. at $1,440, bonus, $270; L. Vienneau, $1,140, relieving officer, $240, overtime, $3, uniforms, $75; C. P. Wills, 3 m. at $960, 9 m. at $1,020, bonus, $83.25, overtime, $87, uniforms, $75; G. Wilson, $1,320; F. W. Winslow, $1,320, bonus, $279; H. L. Yeomans, $1,140, bonus, $183.05, overtime, $42.50; W. H. Young, $1,140, bonus, $315, overtime, $10, uniforms, $75..... 24,389 08
Clerk-stenographers: C. W. Carvell, $1,140, bonus, $315; Miss J. I. McDougall, $1,200, bonus, $60; Miss C. Ward, $1,200, bonus, $297..... 4,212 00
Temporary employees: C. E. Herrington, from Oct. 20 at $960, bonus, $37.33, overtime, $74.20; C. M. Kelly, $960, bonus, $323.10, overtime, $77.40, uniform, $37.50; H. G. McKee, from Dec. 24 at $960, bonus, $22.58; J. Porter, $960, bonus, $315; R. J. Wall, from Jan. 28 at $960, bonus, $14.75.. 3,683 79
Commission on sale of excise stamps, $732.99; cartage, $1,983.80; legal services, J. A. Barry, $40, E. Henneberry, $10, B. W. Russell, $31.50; office furniture, $87.80; postage, $955; street cars and ferries, $448; telephone rent, $549.58; telephone tolls and telegrams, $457.39; petty expenses, $97.10..... 5,393 16
Expenses of customs cruiser *Ephie L.:* B. V. Weston, special officer, grade 1, $1,380, bonus, $279, overtime, $212, uniforms, $112.50; G. L. Belyea, chief engineer, $1,000, bonus, $315, overtime, $195, uniforms, $75; A. S. Willett, examiner, $1,320, bonus, $279, overtime, $188, uniforms, $112.50; A. Anderson, watchman, $960, bonus, $283.22, overtime, $378; H. S. Little, seaman, $900, bonus, $315, overtime, $193, uniforms, $112.50; coal $73.63; compass, horn, etc., $76.75; electrical supplies, etc., $32.35; hardware, plumbing supplies, etc., $54.36; gasoline, 3,275 gal., $894.75; polarine, 230 gal., $190.25; paint and varnish, $51.66; installing rear cylinder block and cam-shaft, $220; installing gear wheel on shaft, etc., $60; parts and repairs to engine, $400.34; express, duty, etc., $143.38; sundry labour, 50c. to 85c. an hr., $88.35; wharfage, $252; petty expenses, $68.20..... 11,215 74
Back Bay: G. Chubb, enforcement officer, $300, postage, etc., $4.35..... 304 35
Beaver Harbour: G. W. McKay, enforcement officer, $780, bonus, $315, uniforms, $75; livery, $259.50; postage, etc., $20.43..... 1,449 93
Chance Harbour: D. Thompson, enforcement officer, $400; postage, $4.97..... 404 97
Lepreau:: J. E. Haggerty, enforcement officer, $250; postage, 48c..... 250 48
Lorneville: A. McAllister, enforcement officer, $200; postage, $2..... 202 00
St. George: J. O. Spinney, sub-collector, $950, less 1 d., $947.45, bonus, $314.15, uniforms, $75; board and travel, I. D. Cameron (St. John), $51.25, H. L. Yeomans (St. John), $42.25; coal, $55.50; counter, $26; office rent, $200; postage, $24.32; telephone rent, $34.20; petty expenses, $15.47..... 1,785 59
St. Martins: R. A. Love, sub-collector, $550, bonus, $315, uniforms, $75; postage, $5.65..... 945 65
Sussex: J. T. Kirk, sub-collector, grade 1, $1,500, bonus, $261; C. W. Stockton, examiner, $1,140, less 2 d., bonus, $313.25, uniforms, $75; board and travel, I. D. Cameron (St. John), $132.95, J. T. Kirk, 85c.; commission on sale of excise stamps, $35.03; postage, $42.28; telephone rent, $69; petty expenses, $7.35..... 3,570 38

St. Stephen ($22,333.75)

W. L. Grant, collector, grade 2, $2,160, bonus, $60; examiners, F. T. Dorey, from Jan. 14 at $960, bonus, $67.74, overtime, $1; A. R. Goucher, $1,320, less 2 d. half pay, overtime, $8.50; W. B. Hawthorne, $1,320, bonus, $261, overtime, $346.70, uniforms, $75; W. A. Toland, 6 m. at $1,020, 6 m. at $1,080, bonus, $315, overtime, $358.40, uniforms, $75; T. M. Vanstone, $1,320, bonus, $279, overtime, $49, uniforms, $75; clerks: R. J. Maxwell, April 1 to Nov. 30 at $1,020, bonus, $55.44, overtime, $77.10 (leave without pay); L. H. Webber, 9 m. at $1,020, 3 m. at $1,080, bonus, $315, overtime, $341.40, uniforms, $75..... 11,923 07

Salaries and Contingencies at Ports: New Brunswick—Continued **Traitements et dépenses contingentes aux ports d'entrée: Nouveau-Brunswick**—Suite	$	cts.
St. Stephen—Concluded		
Commission on sale of excise stamps, $41.13; coal, $84; light, $79.40; office rent, $300; postage, $60; telephone rent, $87.60; petty expenses, $61.61....	713	74
Milltown: D. K. Harmon, sub-collector, grade 1, $1,500, bonus, $261, overtime, $40, uniform, $37.50; examiners: A. Baxter, $1,080, bonus, $315, overtime, $40, uniforms, $75; S. Bushby, 3 m. at $1,020, 9 m. at $1,080, bonus, $227.65, overtime, $48, uniform, $37.50; A. Campbell, $1,140, bonus, $315, overtime, $40, uniforms, $75; P. Coughlin, April 1 to May 31 at $1,080, bonus, $52.50 (deceased); A. J. Webber, from April 25 at $960, bonus, $294, overtime, $44.50, uniforms, $75; coal, $126; light, $72.50; office rent, $125; telephone rent, $40.80; petty expenses, $38.99.....	8,241	94
Upper Mills: K. M. Woodcock, enforcement officer, $660, bonus, $315, overtime, $405, uniforms, $75.....	1,455	00
Sackville ($5,218.14)		
F. W. George, collector, grade 1, $1,680, bonus, $150; P. Hanson, examiner, April 1 to Oct. 31 at $1,200, bonus, $173.25, uniform, $37.50; R. W. Duncan, examiner, from July 17 at $960, bonus, $222.70; cleaning office, $120; legal services, Trites and Richard, $150; office rent, $300; petty expenses, $76.98..	4,289	14
Port Elgin: J. C. Harper, sub-collector, $840, uniforms, $75; petty expenses, $14..	929	00
Woodstock ($36,621.14)		
G. E. Balmain, collector, grade 1, $1,750, bonus, $150; T. L. McCaffrey, clerk, $1,500, bonus, $261; examiners: U. Hanson, $1,260, bonus, $297, uniforms, $75; F. N. McCormack, 6 m. at $1,020, 6 m. at $1,080, bonus, $255.79, travel, $6.10; commission on sale of excise stamps, $90.48; office sign, $15; postage and p.o. box, $188; telephone rent, $36.45; telephone tolls and telegrams, $56.22.....	6,991	04
Andover: R. C. Loose, enforcement officer, $600, bonus, $315, overtime, $176, uniforms, $75; postage, $6.....	1,172	00
Aroostook: R. Kelly, sub-collector, $1,320, bonus, $261, overtime, $415.40, uniforms, $75; J. W. Howard, examiner, 3 m. at $960, 9 m. at $1,020, bonus, $315, overtime, $442, uniforms, $75; postage, $96; telephone rent, $18.90....	4,023	30
Centreville: L. A. White, sub-collector, $600, bonus, $315, overtime, $282, uniforms, $75; filing safe, $130.50; office rent, $144; postage, $25; wood, $40; E. L. Cluff (Bloomfield), living expenses, $16.50, overtime, $3; petty expenses, $22.78.....	1,653	78
Clair: T. Paillard, sub-collector, $1,000, bonus, $297, overtime, $226.20, uniforms, $75; office rent, $100; telephone rent, $39; petty expenses, $21.97.....	1,759	17
Connors: C. A. Pincombe, enforcement officer, $960, bonus, $315, overtime, $149, uniforms, $75; postage, $7.....	1,506	00
Debec: J. R. Kirkpatrick, sub-collector, grade 1, $1,320, bonus, $279, overtime, $222, uniforms, $75; R. W. Price, enforcement officer, $1,020, bonus, $83.25, arrears, $8.37, overtime, $92, uniforms, $75; living expenses, F. N. McCormack (Woodstock), $5; office rent, $60; postage, etc., $31.39.....	3,271	01
Edmundston: J. G. Sirois, sub-collector, grade 1, $1,200, bonus, $297, overtime, $429.20, uniforms, $75; A. J. Dube, examiner, 3 m. at $960, 9 m. at $1,020, bonus, $315, overtime, $410, uniforms, $75; office rent, $300; postage, $28; telephone rent, $39; wood, $42; petty expenses, $50.20.....	4,265	40
Grand Falls: H. J. Kelly, sub-collector, $1,020, bonus, $297, uniforms, $75; G. M. Leslie, enforcement officer, $900, bonus, $94.50; telephone rent, $23.25; board, etc., R. W. Price (Debec), $22.86; petty expenses, $41.94.....	2,474	55
Green River: J. Theriault, sub-collector, $500, bonus, $315, uniforms, $75; board, R. W. Price (Debec), $87.50; postage, etc. $13.42.....	990	92
Richmond Road: W. H. Lindsay, enforcement officer, $900, bonus, $315, overtime, $238, uniforms, $75; petty expenses, $17.40.....	1,545	40
St. Leonard's: J. J. Walsh, sub-collector, 9 m. at $1,200, 3 m. at $1,260, bonus, $297, overtime, $156.80, uniforms, $75; examiners: A. Gaudreau, 6 m. at $1,020, 6 m. at $1,080, less 4½ d., bonus, $310.93, overtime, $36, uniforms, $75; E. J. Roy, $1,080, bonus, $72, overtime, $78, uniforms, $75; R. W. Price (Debec), board, $51.43, overtime, $10; coal, $156; light, $84.10; postage, $52; telephone rent, $24; wood, $39; petty expenses, $80.27.....	5,003	57

Salaries and Contingencies at Ports; New Brunswick—Concluded
Traitements et dépenses contingentes aux ports d'entrée: Nouveau-Brunswick—Fin

	$ cts.
Woodstock—Concluded	
Enforcement officers at outports: Bath, G. A. Giberson, $300; Bloomfield, E. L. Cluff, $600, bonus, $315, uniforms, $75; St. Hilaire, F. Corno, $600, uniforms, $75	1,965 00
	345,276 13
Less—Bonus charged to Vote 435, $43,261.33; uniforms, charged to Miscellaneous Customs, $7,987.50	51,248 83
Total	294,027 30

Salaries and Contingencies at Ports: Quebec
Traitements et dépenses contingentes aux ports d'entrée: Québec

Abercorn ($13,906.68)	
F. F. Fyles, collector, grade 1, $1,680, bonus, $150, overtime, $692.60, uniforms, $75; examiners: W. E. Dow, $1,140, bonus, $315, overtime, $280.80, uniforms, $75, travel, etc., $6.25; V. P. Gendron, 3 m. at $1,260, 9 m. at $1,320, bonus, $283.50, overtime, $611.60, uniforms, $75; C. Hall, $1,320, bonus, $279, overtime, $507, uniforms, $75; H. A. Hebert, $1,260, bonus, $297, overtime, $636.40, uniforms, $75; P. E. Jensen, $1,260, bonus, $297, overtime, $605.60, uniforms, $75	13,376 75
Cleaning office, $52; coal, $100.38; office rent, $180; postage, $120; petty expenses, $77.55	529 93
Athelstan ($31,092.73)	
C. M. Oney, collector, grade 2, 6 m. at $1,920, 6 m. at $2,040, bonus, $61.50, overtime, $156, uniforms, $75, travel, $20.20; H. G. Bickford, clerk, $1,200, bonus, $60, overtime, $600.60, uniforms, $75; examiners: W. M. Grant, $1,320, overtime, $40, uniform, $37.50; F. W. Hutchings, $1,200, bonus, $297, overtime, $591.60, uniforms, $75; H. J. McCaffrey, $960, bonus, $83.25, overtime, $613.80, uniforms, $75; E. A. Roach, to May 31 at $960, $160, bonus, $52.50, overtime, $122.80, uniform, $37.50; W. E. Rowat, $1,320, overtime, $599.40, uniforms, $75, board, $2; G. G. Burchell, freight examiner, Malone Jct., U.S., $1,500, bonus, $261	13,651 65
Coal, etc., $522.87; exchange on cheques for G. G. Burchell, $52.54; living expenses of J. D. Gagnon, Joliette, relieving at Malone, U.S., $98.32; janitor service, $144; legal expenses, L. Codebecq, $92.60; office rent, $450; postage, $324.65; petty expenses, $89.82	1,774 80
Dundee: J. D. McMillan, sub-collector, $900, bonus, $315, overtime, $627, uniforms, $75; F. England, (Montreal), board and travel, $58.55, overtime, $45.60; cleaning office, $25; postage, $18; telephone rent, $21	2,085 15
Franklin Centre: R. C. Manning, enforcement officer, $600, bonus, $315, overtime, $635.60; office rent, $50; postage, $23.77	1,624 37
Frontier: W. M. Horne, enforcement officer, $600, overtime, $536.60, travel, $4.80; postage, $10.	1,151 40
Hemmingford: W. A. Orr, sub-collector, $1,020, bonus, $315, overtime, $619.80, uniforms, $75; R. Rodrigue (Trout River), overtime, $30.40; commission on sale of excise stamps, $1.78; cleaning office, $30; light, $12; office rent, $112.50; postage, $15; telephone rent, $29.20; telephone tolls, $21.10	2,281 78
Herdman: W. A. Fennell, enforcement officer, $500, overtime, $574.60; postage, $13.	1,087 60
Huntingdon: commission on sale of excise stamps, $29.28; telephone tolls, $8.55	37 83
St. Agnes de Dundee: L. J. McCaffrey, sub-collector, 3 m. at $1,080, 9 m. at $1,140, bonus, $72, overtime, $667.60; F. R. Maxwell, examiner, 6 m. at $960, 6 m. at $1,020, bonus, $315, overtime, $334.20, uniforms, $75; office rent, $120; postage, $100; telephone rent, $26.25	3,825 05
Trout River: H. T. Wilson, sub-collector, $900, bonus, $315, overtime, $630, uniforms, $75; R. Rodrigue, examiner, from Aug. 6 at $800, $522.53, bonus, $205.77, overtime, $315.40; F. England (Montreal), board, etc., $136.10, overtime, $123.80; cleaning office, $12; coal, $36; office rent, heat and light, $162.50; postage, $28; telephone rent, $21; wood, $90	3,573 10

Salaries and Contingencies at Ports: Quebec—Continued **Traitements et dépenses contingentes aux ports d'entrée: Québec**—Suite	$	cts.
Beebe Junction ($28,677.29)		
E. Brownlee, collector, grade 2, $2,160, bonus, $60, overtime, $209.60, board, etc., $28.50; examiners: J. E. Cleland, $1,440, bonus, $261, overtime, $584.50, uniforms, $75; W. W. Curtis, $1,320, bonus, $279, overtime, $542.40, uniforms, $75; A. J. Lacasse, from July 9 at $960, $699.35, bonus, $60.58, overtime, $417.80, uniform, $37.50; D. F. Moranville, $1,320, bonus, $279, overtime, $535.10, uniforms, $75, board and travel, $11.25; board, travel, etc.: W. E. Dow, (Abercorn) $14, overtime, $6; C. E. Le Royer (Thetford Mines), $271.55, overtime, $128.90; commission on sale of excise stamps, $8.67; cleaning office, $79.50; light, $14.84; office rent, $125; postage and p.o. box, $120; telephone rent, $22; telephone tolls, $17.60	11,278	64
Georgeville: W. H. Rediker, sub-collector, $800, bonus, $315, overtime, $60.60, uniform, $37.50, travel, $2; postage, $15.	1,230	10
Magog: J. R. Wilcox, sub-collector, $1,500, bonus, $261; commission on sale of excise stamps, $7.47; postage, $60; telephone rent, $24.60; petty expenses, $3.60.	1,856	67
Rock Island: N. C. Knight, sub-collector, $1,800; J. F. Paquette, clerk, $1,500, bonus, $261, overtime, $85.20, uniforms, $75; examiners: L. D. Chartier, 6 m. to Jan. 31 at $960, less 1 d., bonus, $156.63, overtime, $283.60, uniform, $37.50; W. J. Ducharme, $1,140, bonus, $297, uniforms, $75; A. F. Holmes, $1,320, overtime, $578.40, uniforms, $75; C. H. Lalonde, 3 m. at $1,080, 9 m. at $1,140, bonus, $315, overtime, $602.80, uniforms, $75; M. A. Sawyer, $1,320, bonus, $279, overtime, $602.20, uniforms, $75; E. G. Webb, from July 10 at $960, $696.77, bonus, $228.63, overtime, $411.60, uniform, $37.50; cleaning office, $40.80; coal, $111.26; light, $44.26; postage, $42; telephone rent, $92; wood, $24; petty expenses, $27.40	14,311	88
Coaticook ($23,173.91)		
C. E. Baldwin, collector, grade 2, $2,160, bonus, $60; W. Wallace, clerk, $1,500, bonus, $261, overtime, $495, uniforms, $75; examiners: J. B. Durocher (senior), 3 m. to June 30 at $1,680, bonus, $37.50; C. T. Allen, $1,320 less $51.88 paid by D.S.C.R., bonus, $279, overtime, $531.60, uniforms, $75; A. A. Dupuis, 3 m. at $1,320, 9 m. at $1,560, bonus, $221.22, overtime, $589, uniforms, $75; J. J. Forest, $1,260, bonus, $297, overtime, $612.40, uniforms, $75; A. Rousseau, $1,320, bonus, $279, overtime, $614.80, uniforms, $75; A. W. Sisco, $1,020, bonus, $315, overtime, $580.80, uniforms, $75; B. B. Smith, $960, bonus, $141.12, arrears, $4.92, overtime, $46, uniform, $37.50; F. Williams, $1,320, bonus, $279, overtime, $612, uniforms, $75	19,546	98
E. N. Draper, board and travel, (Highwater), $30.30, overtime, $4; meals on trains, C. T. Allen, $253.50, A. Rousseau, $21, A. W. Sisco, $274.50; commission on sale of excise stamps, $31.94; cleaning office, $60; postage, $297.86; telephone rent, $62; petty expenses, $3.30	1,038	40
Stanhope: enforcement officers: G. I. Barnes, $800, bonus, $315, overtime, $473.90, uniforms, $75; L. T. Lemieux, season of 1923, $120, overtime, $158.40; coal, $95; light, $24; telephone rent, $16.15; wood and water, $32; petty expenses, $24.95.	2,134	40
Enforcement officers at outports: Baldwin's Mills, A. Valade, $200, uniforms, $75; Barnston, J. N. Jenks, 2 m. to May 31 at $300, W. H. Buckland, Sept. 16 to Feb. 29 at $200, uniform, $37.50	454	13
Gaspé ($1,667.44)		
A. J. Kavanagh, collector, limited service, $1,200, registrar of shipping, $120, travel, $10; repairs, etc., to boat, $22; services of boatmen, $50; telephone rent, telegrams, etc., $22.89; petty expenses, $32.55	1,457	44
Ste. Anne des Monts: C. Thibault, enforcement officer, $200; petty expenses, $10	210	00
Granby ($3,743.99) (An outport under St. Johns until Nov. 30)		
C. B. De Grosbois, collector, grade 2, 4 m. to Mar. 31 at $1,800; F. D. Quinn, sub-collector, grade 2, 4 m. to Mar. 31 at $1,800, bonus, $39.72; special excisemen: L. E. Gauvin, grade 3-B, 4 m. to Mar. 31 at $2,520; E. H. Rousseau, grade 1, 4 m. to Mar. 31 at $1,920; examiners: A. A. Dorion, 4 m. to Mar. 31 at $1,020, bonus, $105; W. Gould, 4 m. to Mar. 31 at $1,260, bonus, $99; commission on sale of excise stamps, $30.53; postage, $20; telephone rent and tolls, $9.74	3,743	99

Salaries and Contingencies at Ports: Quebec—Continued **$ cts.**
Traitements et dépenses contingentes aux ports d'entrée: Québec—Suite

Highwater ($21,369.09)

A. H. Miller, collector, grade 1, $1,680, bonus, $150, overtime, $664.60, uniforms, $75; examiners: E. O. Bailey (senior), $1,680, bonus, $150, overtime, $712, uniforms, $75; H. M. Clark, $1,320, bonus, $279, overtime, $736, uniforms, $75; F. H. Crowell, $1,380, bonus, $279, overtime, $587, uniforms, $75; E. N. Draper, $1,320, bonus, $279, overtime, $691.50, uniforms, $75; K. B. McKay, $1,320, less 10 d., $1,284.16, bonus, $271.43, overtime, $704, uniforms, $75; A. Heath, May 16 to Nov. 30 at $960, overpaid, $1.94, bonus, $45.16, overtime, $397.60, uniform, $37.50; freight examiners, Newport, Vt.: C. A. Boright, $1,500, bonus, $261, overtime, $480, uniforms, $75; F. C. Miller, 3 m. at $1,140, 9 m. at $1,260, bonus, $301.50, overtime, $480, uniforms, $75.. 20,023 68

Cleaning office, $48; coal, $175; exchange on cheques, $105.01; installing furnace, $265; light, $30; living expenses, relieving at Newport, W. E. Dow (Abercorn), $100, overtime, $78.20, K. B. McKay, $105; postage, $177; supplying pipe for drain, etc., $105; telephone rent, $49.20; wood, $70; petty expenses, $38 ..... 1,345 41

Hull ($12,939.69)

E. Gratton, collector, grade 2, $2,160, bonus, $60; examiners: J. Auger, $1,320, bonus, $279, uniforms, $75; E. Laverdure, $1,320, bonus, $279; accountable advance, L. A. Rivet, department *vs* Macamic Pulp and Lumber Co., $200; commission on sale of excise stamps,, $144.07; cleaning office, $180; legal services, F. B. Major, $5, Paré and Dussault, Amos, $6.50; office rent, $1,200; postage, $110; street cars, $29; travel, etc., J. R. Mondor (Joliette), $88.95; petty expenses, $5.55 ..... 7,462 07

Grenville: A. M. Pridham, enforcement officer, $200, overtime, $229.20; petty expenses, $7.96 ..... 437 16

Lachute: J. Hope, sub-collector, $1,500, bonus, $261; R. P. Fraser, examiner, $1,140, bonus, $72, uniforms, $75; board, etc., J. R. Mondor (Joliette), $177; postage, $45; telephone rent and tolls, $32.37; petty expenses, $3.20..... 3,305 57

Ville Marie: L. E. Racicot, sub-collector, $840, bonus, $315, board and travel, $297.45; Miss A. M. Racicot. acting sub-collector, May 2 to 25, Oct. 2 to Nov. 6 at $840, $135.93; office rent, etc., $90; postage and p.o. box, $23; telephone rent, $30; petty expenses, $3.51 ..... 1,734 89

Lake Megantic—Lac Mégantic ($8,583.97)

A. B. Gendreau, collector, grade 1, 6 m. to Sept. 30 at $1,680, bonus, $75; examiners: A. Cauchon, $1,260, bonus, $297, overtime, $591.40, uniforms, $75, board and travel, $15.60; J. J. Gendreau, 9 m. at $1,200, 3 m. at $1,260, bonus, $45, overtime, $462.80, uniforms, $75, board, etc., $3.75; J. J. Sevigny, $1,320, bonus, $279, overtime, $585.40, uniforms, $75 (collector from Oct. 1); board, travel, etc.: J. O. Gauthier (Sherbrooke), $37.35, overtime, $11; C. E. Leroyer (Sherbrooke), $192, overtime, $124.60; postage, $39; petty expenses, $16.57 ..... 7,635 47

Notre Dame des Bois: J. W. Dumoulin, enforcement officer, $700, bonus, $94.50, board and travel, $21; office rent, $96; postage and telephone rent, $12.50; wood, $24.50 ..... 948 50

Mansonville ($4,121.68)

J. P. Labonté, collector, $1,200 less 30 d. half-pay and 69 d. full pay, $924.52, bonus, $228.82, overtime, $367; D. M. Manson, examiner, $1,020, bonus, $297, overtime, $391, uniforms, $75; board, travel, etc.: E. O. Bailey (Highwater), $4; W. E. Dow (Abercorn), $178, overtime, $174.50; K. B. McKay, (Highwater), $16; coal, $68; office furniture, $138; office rent, $118.75; petty expenses, $121.09..... 4,121 68

Salaries and Contingencies at Ports: Quebec—Continued $ cts.
Traitements et dépenses contingentes aux ports d'entrée: Québec—Suite

Montreal—Montréal ($908,970.44)

W. S. Weldon, collector, grade 7, $4,800; J. D. Fox, collector of excise, grade 5, $3,480; H. McLaughlin, surveyor, $3,780, overtime, $495; A. Laing, superintendent postal branch, 4 m. to July 31 at $2,400, bonus, $20, overtime, $52; J. R. Marcotte, superintendent express branch, $2,400, bonus, $60, overtime, $272; supervising officers: J. H. Ducondu, 5 m. to Aug. 31 at $1,920, bonus, $26.25; A. E. Giroux, $2,400, bonus, $60, overtime, $495, uniforms, $75; C. E. Killoran, $1,920, bonus, $63, overtime, $385, uniforms, $75; gaugers: J. T. Adamson, $2,160, bonus, $60; R. P. Daigle, $2,040, bonus, $60; J. McNichol, $1,680, bonus, $150, overtime, $78.30; divisional inspectors: L. V. Benoit, 9 m. at $2,280, 3 m. at $2,400, bonus, $60; M. L. Hudon, $2,640; D. J. Walsh, $2,640; head clerks: P. H. Barclay, $2,880; A. H. Renaud, 9 m. at $2,760, 3 m. at $2,880; J. Coyle, principal warehouse record clerk, $2,160, bonus, $60; account clerks: J. A. Lambert, 2 m. at $1,680, 10 m. at $2,280, bonus, $75; T. Logan, $2,640, overtime, $215.25..... 49,336 80

Special excisemen: J. A. Lamoureux, grade 3A, $2,640; D. Murray, grade 3A, $2,640; J. W. Snowden, grade 3A, $2,640; J. O. Bousquet, grade 3C, $2,400, bonus, $60; C. Granton, grade 2, $2,160, bonus, $60; A. A. Andrews, grade 1, $1,920, bonus, $63; T. David, grade 1, $1,920, bonus, $63; J. E. Desaulniers, grade 1, $1,920, bonus, $63; L. N. Gariepy, grade 1, $1,560, bonus, $202; J. A. Gervais, grade 1, $1,560, bonus, $202, overtime, $78; J. O. Harwood, grade 1, $1,920, bonus, $63; J. E. Lally, grade 1, $1,920, bonus, $63; L. J. McGuire, grade 1, $1,920, bonus, $63; J. F. Milot, grade 1, $1,920, bonus, $63; G. Roux, grade 1, $1,620, arrears, $10, bonus, $162, overtime, $20; W. J. Scullion, grade 1, $1,920, bonus, $63..... 33,878 00

Excisemen, grade 2: A. L. Aucoin, $1,560, bonus, $202; J. L. Laurier, $1,560, bonus, $49.37; G. Thurber, 3 m. at $1,440, 9 m. at $1,500, bonus, $261.... 5,117 37

Divisional appraisers: E. H. Bourdon, $2,640; J. A. Lavoie, 3 m. at $2,280, 9 m. at $2,400, bonus, $60; L. A. Leduc, 3 m. at $2,040, 9 m. at $2,160, bonus, $60; A. Magnan, $2,880; P. J. Martin, $2,400, bonus, $60..... 12,600 00

Appraisers: R. J. Lunny (chief), $3,180; W. L. Bertrand, 6 m. at $1,440, 6 m. at $1,560, bonus, $231.48, overtime, $52.30, uniform, $37.50; F. L. Chevrier, $2,520; W. Drysdale, $2,400, bonus, $60; P. J. O'Neill, $2,400, bonus, $60.. 12,441 28

Assistant appraisers: J. F. Alexander, $2,040, bonus, $60; A. L. Barlow, $2,040, bonus, $60; M. L. Barsalou, $2,040, bonus, $60; E. Boulais, $2,040, bonus, $60, overtime, $57.10, uniform, $37.50; E. G. Clerk, $2,040, bonus, $60, overtime, $123.20, uniform, $37.50; J. H. Clyma, $2,040, bonus, $60; A. Cypihot, $1,920, bonus, $63; F. O. Dillon, $2,040, bonus, $60; J. Dodd, $2,040, bonus, $60, overtime, $144.30, uniform, $37.50; H. Dorion, 6 m. at $1,200, 6 m. at $1,560, bonus, $249.48; J. A. Galarneau, $1,920; G. Gauthier, $2,040, less half pay, 30 d., $1,957.75, bonus, $57.58; G. C. Haldimand, $2,040, bonus, $60; H. Hamel, 6 m. at $1,500, 6 m. at $1,560, bonus, $231.48; P. Harvey, $2,040, bonus, $60; J. Kane, $2,040, bonus, $60; J. Lapalme, 6 m. at $1,500, 6 m. at $1,560, bonus, $231.48, overtime, $140.20, uniform, $37.50; S. B. Lytle, $2,040, bonus, $60; J. McIlwaine, $2,040, bonus, $60; O. J. McShane, $2,040; L. Mignault, $1,920, bonus, $63; J. J. Moore, $2,040, bonus, $60; J. O. Moquin, $2,040, bonus, $60, overtime, $140.80, uniform, $37.50; W. Murphy, $2,040, bonus, $60; J. Murray, $2,040, bonus, $60; D. J. O'Grady, $2,040, bonus, $60, overtime, $90.50; N. Provost, $1,680; J. Redmond, $2,040, bonus, $60; R. Robidoux, $2,040; J. R. Senecal, 6 m. at $1,800, 6 m. at $1,920, bonus, $90.96, overtime, $420.30, uniforms, $75; J. D. Thompson, $2,040; W. T. Wall, $2,040, bonus, $60..... 66,183 63

Cashiers: E. Dagenais, 6 m. at $1,800, 6 m. at $1,920, bonus, $90.96, overtime, $173.50; G. A. Dansereau, 3 m. at $1,800, 9 m. at $1,920; H. Grignon, $1,920, bonus, $63; R. C. Irwin, $2,040; G. A. Robillard, $1,920, bonus, $63; A. G. Ross, $2,040, bonus, $60; J. Savage, $2,040, bonus, $60..... 14,220 46

Express and postal cashiers: W. G. Cassidy, 9 m. at $1,560, 3 m. at $1,680, bonus, $188.97, overtime, $255; B. T. Cato, $1,680, bonus, $150, overtime, $93; E. Cleroux, $1,740; J. M. Daly, $1,740, bonus, $150, overtime, $196.10; E. W. Dowling, $1,740, bonus, $150; P. E. Dupont, 6 m. at $1,080, 6 m. at $1,440, bonus, $36, overtime, $4; O. Hurteau, 3 m. at $1,140, 3 m. at $1,200, 6 m. at $1,440, bonus, $283.50, overtime, $160; J. N. Langevin, 6 m. at $1,500, 6 m. at $1,560, bonus $231.48, overtime, $107.90; D. Manson, $1,740, bonus, $150, over-

Salaries and Contingencies at Ports: Quebec—Continued $ cts
Traitements et dépenses contingentes aux ports d'entrée: Québec—Suite

Montreal—Continued—*Montréal*—Suite

Express and postal cashiers—*Concluded.*
time, $127, uniform, $37.50; W. Patterson, 9 m. at $1,680, 3 m. at $1,740, bonus, $150, overtime, $84.10; A. Pelletier, $1,740, bonus, $150, overtime, $66.60, uniform, $37.50; C. H. Taylor, $1,740, bonus, $150, overtime, $5; A. Therien, $1,740, bonus, $150..... 24,353 65

Principal clerks: R. P. Clerk, 5 m. to Aug. 31 at $2,280, bonus, $25; R. Finlayson, $2,280, bonus, $60; B. Heroux, $2,280, bonus, $60; A. Paré, $1,920; T. F. Slattery, $2,280, bonus, $60, overtime, $495..... 10,410 00

Senior clerks: A. J. Burko, 6 m. at $1,320, 6 m. at $1,560, overtime, $60.30; W. T. Conway, $1,560, bonus, $202, overtime, $278, uniforms, $75; J. E. Drapeau, 6 m. at $1,380, 6 m. at $1,560, bonus, $240.48; A. Giroux, 6 m. at $1,320, 6 m. at $1,560, bonus, $240.48, overtime, $280.80, uniform, $37.50; J. A. Guilbault, 6 m. at $1,500, 6 m. at $1,560, bonus, $231.48, overtime, $7.50; B. T. Holdbrook, $1,920, bonus, $26.25; J. A. Hurteau, $2,040, bonus, $60; R. J. Lunny, 6 m. at $1,440, 6 m. at $1,560, bonus, $231.48, J. A. Mantha, $2,040, bonus, $60; J. Messier, 6 m. at $1,600, 6 m. at $1,680, bonus, $156, overtime, $446.70, uniforms, $75; H. G. Roche, 6 m. at $1,800, 6 m. at $1,920, bonus, $90.96, overtime, $255; J. S. Sorley, $2,280, bonus, $60..... 23,834 91

Computing clerks: M. P. McGoldrick (senior), 11 m. at $2,400, 1 m. at $2,760, bonus, $55; H. N. Ainey, 10 m. at $1,500, 2 m. at $1,560, bonus, $251.16; C. C. Antoney, April, $160, bonus, $5.25; R. Barrowman, $1,920, bonus, $63; H. A. Beeho, 6 m. at $1,080, 4 m. at $1,140, 2 m. at $1,560, bonus, $296.16, overtime, $86.80; J. F. Brabant, $1,920, bonus, $63; M. T. Brennan, $1,920, less 6 d. full pay and 15½ d. half pay, $1,847.74, bonus, $60.63; P. E. Brisette, 10 m. at $1,500, 2 m. at $1,560, bonus, $251.16; M. F. Callaghan, $1,920; H. Cousineau, 10 m. at $1,320, 2 m. at $1,560, bonus, $266.16; A. F. Craig, $1,920, bonus, $63; P. Cregan, 10 m. at $1,380, 2 m. at $1,560, bonus, $266.16, overtime, $266, uniforms, $75; J. B. Crevier, $1,920, bonus, $63; E. H. Decary, 3 m. at $1,560, 9 m. at $1,680, bonus, $162.99; E. Denis, 10 m. at $1,320, 2 m. at $1,560, overtime, $80; S. Gagnon, 10 m. at $1,320, 2 m. at $1,560, bonus, $266.16, overtime, $238.30, uniform, $37.50; J. S. Gervais, 10 m. at $1,320, 2 m. at $1,560, bonus, $266.16; J. D. Godin, 10 m. at $1,500, 2 m. at $1,560, bonus, $251.16, overtime, $8.50; J. Goyer, $1,920, bonus, $63; A. Guilbault, 10 m. at $1,320, 2 m. at $1,560, bonus, $266.16, overtime, $88; G. Hardy, $1,800, less 97 d. full pay and 18½ d. half pay, $1,282.05, bonus, $84.69; J. A. Homier, $1,920, bonus, $63; J. Hough, $2,200, bonus, $60; J. P. Kavanagh, $1,920, bonus, $63; J. D. Labelle, 10 m. at $1,320, 2 m. at $1,560, bonus, $266.16, overtime, $115.60, uniform, $37.50; R. F. Lachance, $1,920, bonus, $63; H. Lamoureux, $1,920, bonus, $63; J. Lanthier, 10 m. at $1,380, 2 m. at $1,560; L. Larochelle, 6 m. at $1,560, 6 m. at $1,680, bonus, $175.98; W. Laurier, 10 m. at $1,380, 2 m. at $1,560, bonus, $266.16; J. A. Lefebvre, $1,920, bonus, $63; R. Lemieux, $1,920, bonus, $63; A. S. MacKay, 6 m. at $1,800, 6 m. at $1,920, bonus, $90.96; P. J. McElroy, $1,920, bonus, $63; J. F. McKenzie, $1,920, bonus, $63; L. Proulx, 10 m. at $1,380, 2 m. at $1,560, bonus, $266.16; C. A. Rivet, $1,920, bonus, $63; E. Robert, $1,920; R. V. Warren, $1,920, bonus, $63..... 71,052 41

Express and postal computing clerks: J. K. Caven, $1,440; H. Cornick, $1,500, bonus, $261; J. L. Desjardins, $1,500, bonus, $261, overtime, $6; J. C. Forbes, $1,500, bonus, $261, overtime, $97.60; A. E. Hutchinson, $1,500, bonus, $261, overtime, $10.50; P. J. Quinn, $1,500, bonus, $261, overtime, $94.10; A. D. Robert, $1,500, bonus, $261, overtime, $5.50; R. Swinton, 6 m. at $1,380, 6 m. at $1,440, bonus, $270, overtime, $92.20; H. J. Wood, $1,500, bonus, $261, overtime, $294..... 16,046 90

Cashier and computing clerks: P. G. Benoit, $1,320, bonus, $279; J. P. Chambers, $1,320, bonus, $279, overtime, $368.40, uniform, $37.50; J. Cockington, from May 4 at $1,320, less 3 d., $1,188.70, bonus, $261.09; J. C. Gervais, $1,320, bonus, $279; D. Huot, $1,560; R. H. Jessiman, $1,560, bonus, $202; A. Juteau, $1,560, bonus, $202; J. G. Larochelle, $1,320, bonus, $112.38, overpaid $21.50, overtime, $148.40, uniform, $37.50; J. E. Moffatt, April at $1,020 less 1 d. full pay and 28 d. half pay, Dec. 1 to Mar. 31 at $1,320, $482.50, bonus, $106.13; D. J. Smith, $1,560, bonus, $202, overtime, $88.10; S. A. Smith, $1,320, bonus, $279..... 17,414 20

Salaries and Contingencies at Ports: Quebec—Continued $ cts.
Traitements et dépenses contingentes aux ports d'entrée: Québec—Suite

Montreal—Continued—*Montréal*—Suite

Clerks: E. Beauchamp, $1,320, bonus, $279, overtime, $65.80, uniform, $37.50; A. D. Beaulac, $1,380, overtime, $128.20, uniform, $37.50; R. Beaulieu, $1,500, bonus, $261; E. Beland, $1,500, bonus, $261; R. Belanger, Oct. 1 to Feb. 5 at $1,020, Feb. 6 to Mar. 31 at $1,080, bonus, $39.88 (leave without pay, prior to Oct. 1); J. Belisle, $1,320, bonus, $279, overtime, $489.40, uniforms, $112.50; J. J. Berry, 3 m. at $1,380, 9 m. at $1,440, bonus, $265.50, overtime, $445.70, uniforms, $75; I. Blanchard, $1,320, bonus, $279, overtime, $199; C. Brisebois, $960, bonus, $79.39, overtime, $40.50; D. R. Cameron, 6 m. at $1,020, 6 m. at $1,080, bonus, $77.58; J. Cannon, $1,380, bonus, $279, overtime, $94.60; M. S. Chabassol, $1,440; H. Clement, $1,320, overtime, $86.30; E. A. Cloutier, $1,500, bonus, $261, overtime, $94.80; J. H. Colebrook, $1,500, bonus, $261, overtime, $88.50; E. J. Colfer, 6 m. at $1,200, 6 m. at $1,260, bonus, $297; J. A. Colfer, $1,080, bonus, $72; J. O. Desrochers, $1,140, bonus, $72; C. Doherty, $1,200, bonus, $297, overtime, $182.80; J. Donovan, $1,320, bonus, $279, overtime, $207.50; F. England, $1,500, bonus, $261; A. Fichaud, $1,200, bonus, $60; L. Finlay, 9 m. at $1,020, 3 m. at $1,080, bonus, $80.37; C. P. Flynn, $1,600, overtime, $18..... 37,183 46

Clerks (continued).—W. J. Gallagher, $1,440, overtime, $80.20; R. Gareau, $960, bonus, $141.12; W. D. Garland, 9 m. at $960, 3 m. at $1,020, bonus, $315, overtime, $88.20; A. Gaudet, $1,320, bonus, $279, overtime, $117; A. Gaudette, 6 m. at $1,440, 6 m. at $1,500, overtime, $90.80; J. T. Girard, 9 m. at $960, 3 m. at $1,020, bonus, $83.25, overtime, $62.10; E. Gouin, $1,440; W. Graveline, 8 m. at $720, 4 m. at $960, bonus, $315, overtime, $14; G. B. Grondin, $1,380, bonus, $279, overtime, $66.10; W. Hickey, $1,380, bonus, $279, overtime, $326.80, uniform, $37.50; W. L. Hicklin, 6 m. at $1,020, 6 m. at $1,080, bonus, $315, overtime, $132.50, uniform, $37.50; J. Jackson, 3 m. at $1,080, 9 m. at $1,140, bonus, $315, overtime, $86.10; A. G. Jeannotte, $1,320, bonus, $279, overtime, $244.10, uniform, $37.50; H. G. Jones, $1,080, bonus, $315, overtime, $80.20; J. E. Jones, 6 m. at $1,320, 6 m. at $1,380; T. M. Jones, $1,500, bonus, $261; L. Kinch, April 1 to 3 at $1,020, April 4 to Mar. 31 at $1,080 less 1 d., bonus, $314.13; P. G. Lang, $1,500, less half pay May 28 to July 31, $1,366.94, bonus, $237.85; J. C. Larin, $1,320, bonus, $279, overtime, $277.40; V. Latimer, $1,200, bonus, $60, overtime, $225.80; E. Laurence, $1,200, bonus, $297; S. Lefebvre, $1,320; S. B. Lynch, $1,080, bonus, $72, overtime, $196..... 34,764 59

Clerks (concluded).—A. G. Macdonald, $1,320, bonus, $279, overtime, $163.50; J. S. McCallum, $1,600, bonus, $162; H. McCamley, $1,380, bonus, $279, overtime, $148.70, uniform, $37.50; T. P. McCracken, $1,500, bonus, $261, overtime, $26.30; R. Major, $1,320, bonus, $279, overtime, $173.40, uniform, $37.50; W. M. Martin, $1,380, bonus, $279; K. W. Matheson, $1,320, bonus, $279, overtime, $238.30; J. R. Murphy, $1,440; H. Murray, $1,320, bonus, $279; D. Payette, $1,320, bonus, $279; J. A. Plouffe, $1,260, less 15 d., $1,209.19, bonus, $285.02, overtime, $70.10; H. Porteous, $1,500, bonus, $261; H. Prudhomme, $1,320, bonus, $279, overtime, $86.40; G. T. Robinson, 8 m. to Nov. 30 at $1,320, bonus, $186, overtime, $50.20; T. Rogers, 4 m. to July 31 at $1,380, bonus $93 (deceased); M. Scullin, $1,440, bonus, $261, overtime, $382; Z. St. Pierre, $1,200, bonus, $297, overtime, $157.70; J. Taillon, $1,320, bonus, $279, overtime, $117.30; T. H. Tees, $1,200, bonus, $60; A. Valiquette, April 1 to 9, at $1,080, bonus, $7.88; H. Vermette, $1,080, bonus, $315, overtime, $330, uniform, $37.50; U. Viau, $1,500, bonus, $261; C. Walsh, $1,080, bonus, $72, overtime, $53.80, uniform, $37.50; M. W. Walsh, $1,320, overtime, $437.20, uniform, $37.50..... 37,091 49

Junior clerks: M. C. Bolger, $780, bonus, $315, overtime, $46.40; A. Gauthier, from April 30 at $600, bonus, $86.83, overtime, $141.50; H. A. Glenfield, $660, bonus, $56.25, overtime, $50; W. D. Mathieson, $720, bonus, $315, overtime, $48.20; G. E. Powers, $720, bonus, $315, overtime, $52.10; J. A. Proulx, 6 m. at $720, 6 m. at $780, bonus, $94.50, overtime, $82.10; A. St. Amour, $780, bonus, $94.50..... 6,659 05

Messenger-clerks: A. Cormier, to Aug. 24 at $600, $238.71, bonus, $37.58, overtime, $50.20; C. Marcotte, from Nov. 1 at $600, bonus, $131.25; S. Mills, 6 m. at $720, 6 m. at $780, bonus, $315, overtime, $84.10; M. D. O'Donnell, $900, bonus, $94.50, overtime, $80.20..... 2,931 54

Salaries and Contingencies at Ports: Quebec—Continued $ cts.
Traitements et dépenses contingentes aux ports d'entrée: Québec—Suite

Montreal—Continued—*Montréal*—Suite

Clerk-stenographers: A. Beaudry (senior), $1,680; Miss M. Brais (senior), $1,440; Mrs. L. L. Brouillette, 9 m. at $960, 3 m. at $1,020, bonus, $315; Miss M. J. Roy, from May 1 at $1,020, bonus, $288.75..... 5,633 75

Senior examiners: B. Balthazard, $1,680, overtime, $502.40, uniforms, $75; J. E. Bisaillon, $1,560, bonus, $201.96, overtime, $440.20, uniforms, $75; A. Bourassa, $1,560, overtime, $203; T. Butler, $1,680, bonus, $150, overtime, $336; J. E. Coron, $1,560, bonus, $201.96, overtime, $461.90, uniforms, $75; R. A. Dade, $1,560, bonus, $201.96, overtime, $356.20, uniform, $37.50; J. E. Dequoy, $1,560, bonus, $201.96, overtime, $147.30, uniform, $37.50; V. Dumontier, $1,560, bonus, $201.96, overtime, $305.50; H. Gauthier, $1,680, bonus, $150, overtime, $339.20, uniform, $37.50; A. Goyette, $1,680, bonus, $150, overtime, $383.30, uniform, $37.50; T. Heavers, $1,680, bonus, $150, overtime, $329.50, uniform, $37.50; P. Keane, $1,680, bonus, $150, overtime, $512.10; N. L'African, $1,560, bonus, $201.96, overtime, $285; J. A. Larin,, $1,680, bonus, $150, overtime, $633, uniforms, $112.50; J. McDougall, $1,680, bonus, $150, overtime, $264.50; W. McRobie, $1,680, bonus, $150, overtime, $478.40; J. G. Noel, $1,680, bonus, $150, overtime, $310.30, uniform, $37.50; F. Papillon, $1,620, bonus, $162, overtime, $136.40, uniform, $37.50; W. H. Richardson, $1,699.92, bonus, $150, overtime, $46; E. Taylor, $1,560, bonus, $201.96, overtime, $309, uniform, $37.50; W. Thomson, $1,680, bonus, $150, overtime, $368 45,290 34

Examiners: O. J. Ahearn, $1,380, bonus, $279, overtime, $61.50, uniform, $37.50; A. L. Barbeau, $1,200, bonus, $297, overtime, $131; F. Barnes, $1,320, bonus, $279, overtime, $9.50; J. M. Beaumont, $1,080, bonus, $315; L. C. Beliveau, $1,380, overtime, $63.50; A. Benoit, $1,320, bonus, $279, overtime, $484.30, uniforms, $75; W. Beriault, $1,200, bonus, $297, overtime, $131.30, uniform, $37.50; J. B. Birks, $1,320, bonus, $279, overtime, $422.70, uniforms, $75; S. Boissonnault, $1,320, bonus, $279, overtime, $159.80, uniform, $37.50; M. Bourdon, $1,320, bonus, $139.50, overtime, $491.70, uniforms, $75; L. Boutin, April, $110, bonus, $23.25 (deceased); J. F. Brennan, $1,200, bonus, $297, overtime, $526.80, uniforms, $75; J. T. Brick, $1,080, bonus, $315, overtime, $92.70; J. R. Brien, $1,320, bonus, $279, overtime, $86.40; G. P. Cassidy, $1,320, bonus, $279, overtime, $628, uniforms, $112.50; J. A. Champagne, $1,320, bonus, $279, overtime, $240.50; P. J. Cooney, $1,500, bonus, $261, overtime, $275; Z. Corbeil, $1,320, bonus, $279, overtime, $172.10, uniform, $37.50; J. H. Crevier, $1,380, bonus, $279, overtime, $88.40; S. E. Crevier, $1,320, bonus, $279, overtime, $17.30, uniform, $37.50; E. Deschambault, $1,320; A. Deschamps, $1,320, bonus, $279, overtime, $251.50; G. Deshaies, $960 less 3 d., $952.26, bonus, $82.49; J. Drysdale, $1,320, bonus, $279, overtime, $474.10, uniforms, $75; A. Elliott, $1,380, bonus, $279, overtime, $28.10..... 42,446 70

Examiners (continued).—D. Farney, $1,320, bonus, $279, overtime, $490.90, uniforms, $75; G. N. Fontaine, $1,320; E. Frigon, $1,200, bonus, $297; E. A. Gallet, $1,500, bonus, $261, overtime, $284; G. H. Gauthier, $1,320, bonus, $279; C. Gregoire, $1,320, bonus, $279, overtime, $96.40; P. E. Grenier, $1,320, bonus, $279, overtime, $4.50; E. Guernon, $1,500, bonus, $261, overtime, $505, uniforms, $75; R. Halde, $1,320, bonus, $279, overtime, $147.10, uniform $37.50; L. J. Harel, $1,320, bonus, $279; H. Harrison, $1,320, bonus, $279; A. T. Haynes, $1,320, bonus, $279, overtime, $531.20, uniforms, $75; H. Hearne, $1,320, bonus, $279, overtime, $204.50; J. J. Hogan, $1,200, bonus, $297, overtime, $401; M. Hughes, $1,320; P. E. Joubert, $1,380, bonus, $279, overtime, $70.20; J. J. Kavanagh, $1,320, bonus, $279, overtime, $461.90, uniform, $37.50; F. X. Labonté, $1,440, bonus, $261, overtime, $271.90; A. Lacasse, $1,380, bonus, $279; J. P. Landy, $1,320, bonus, $279, overtime, $472.30, uniforms, $75; E. Lavoie, $1,320, bonus, $279, overtime, $86.60; E. J. Leacey, $1,320, bonus, $279; J. A. Le Beau, $1,380, bonus, $279, overtime, $490.30, uniforms, $75; G. Le Brun, $1,380, bonus, $279, overtime, $20; H. Ledoux, $1,440, bonus, $261; A. J. Lefebvre, $1,320, bonus, $279, overtime, $249; A. C. Leger, $1,320, bonus, $279; G. A. Loranger, $1,320, bonus, $279; C. H. Losey, $1,380, bonus, $279, overtime, $297.30, uniform, $37.50..... 52,008 60

Examiners (concluded).—J. McDevitt, $1,320, bonus, $279, overtime, $320; J. S. McVey, $1,500, bonus, $261, overtime, $150.30, uniform, $37.50; J. Macduff, $1,080, bonus, $315; A. E. Marks, $1,320, bonus, $279, overtime, $269; F. Mondoux, $1,320, bonus, $279, overtime, $522.50, uniforms $75; C. Navert,

Salaries and Contingencies at Ports: Quebec—Continued $ cts.
Traitements et dépenses contingentes aux ports d'entrée: Québec—Suite

Montreal—Continued—*Montréal*—Suite

Examiners—*Concluded.*
$1,320, bonus, $279, overtime, $90.30; J. A. Ouimet, $1,320, bonus, $279; J. G. Pageau, $1,320, bonus, $279; E. Paquette, $1,320, bonus, $279, overtime, $134.20; J. D. Paquin, $1,320, bonus, $279; L. D. Pariseau, $1,320, bonus, $279, overtime, $447.80, uniforms, $75; W. L. Patterson, $1,320, bonus, $279, overtime, $650.40, uniforms, $112.50; G. Pichette, $1,320; W. Poirier, $1,440, bonus, $261, overtime, $7.50; J. Prevost, $1,380, bonus, $279; H. T. Prosser, 6 m. at $1,440, 6 m. at $1,500, overtime, $88.10; J. T. Pullan, $1,380, bonus, $279, overtime, $201.10, uniform, $37.50; P. J. Rawley, $1,320, bonus, $279, overtime, $325; W. L. Robertson, April 1 to June 11 at $1,260, June 12 to Mar. 31 at $1,320, bonus, $282.53; J. E. Rochon, $1,320, bonus, $279, overtime, $12.50; T. Ruffet, 3 m. at $1,080, 9 m. at $1,140, bonus, $315, overtime, $86.30; A. Sauvé, $1,320, bonus, $279, overtime, $320.50; M. Scanlon, $1,320, bonus, $279, overtime, $249; J. Scullion, $1,320, bonus, $279, overtime, $92.20; E. F. Sharkey, $1,320, bonus, $279, overtime, $256; E. C. Therien, $1,320, bonus, $279; J. L. Toupin, 9 m. at $1,080, 3 m. at $1,140, bonus, $315, overtime, $86.10; G. B. Walsh, 6 m. at $1,020, 6 m. at $1,080, bonus, $315, overtime, $76.20 ..... 48,676 26

Truckmen: H. Allard, 9 m. at $1,080, 3 m. at $1,140, bonus, $72, overtime, $85.40; A. Arsenault, 3 m. at $960, 9 m. at $1,020, bonus, $315, overtime, $267.60; W. Baker, $1,200, bonus, $297, overtime, $88.20; J. B. Bedard, $1,260; T. Blais, $1,260, bonus, $297, overtime, $96; F. Button, $1,080, bonus, $315, overtime, $131.10; A. N. Chaston, $1,260, bonus, $297, overtime $160; H. Crevier $1,260, bonus, $297; J. Depledge, $1,080, bonus, $315, overtime, $82.50; L. Desroches, $1,020, bonus, $315, overtime, $86.40; J. Dunn, $1,260, bonus, $297, overtime, $88.20; F. Forgues, $1,260, bonus, $297; P. E. Garland, $1,080, bonus, $315, overtime, $108.80; J. Giard, $1,200, bonus, $297, overtime, $161.10; H. Goyette, $1,200, bonus, $297; P. S. Hardy, $1,260, bonus, $297; G. C. Henderson, 9 m. at $1,080, 3 m. at $1,140, bonus, $315, overtime, $90.10; J. Hennessey, $1,260, bonus, $297, overtime, $86.30; A. Hetu, $1,260, bonus, $297, overtime, $236.50; R. Holliday, $1,200, bonus, $297 ..... 30,889 20

Truckmen (concluded)—J. Laporte, $1,260, bonus, $297; L. Laurion, $1,080, bonus, $315, overtime, $84.50; J. Lavallée, $1,260, bonus, $297, overtime, $80; O. Lefebvre, $1,260, bonus, $297, overtime, $251.50; J. McCarthy, $1,200, bonus, $297, overtime, $86.60; R. McKenven, $1,080, bonus, $72, overtime, $160; D. C. McLean, $1,080, bonus, $315, overtime, $84.20; E. Major, $1,260, bonus $70.72; J. E. Marleau, $1,260, bonus, $297, overtime, $137.20, uniform, $37.50; L. Marsan, 9 m. at $1,080, 3 m. at $1,140, bonus, $69.06, overtime, $82.70; E. Mason, $1,080, bonus, $315, overtime, $86.60; J. Navert, $1,200, bonus, $297; D. O'Neill, $1,200, bonus, $297, overtime, $88; J. A. Ouellette, 3 m. at $960, 9 m. at $1,020, bonus, $315, overtime, $88.40; J. E. Ouimet, $1,020, bonus, $83.25; J. Paret, 9 m. at $960, less 9 d. half pay, 3 m. at $1,020, bonus, $311.17, overtime, $22.50; J. Patenaude, $1,200, bonus, $297; A. Quesnel, $1,260, bonus, $297; H. Raymond, $1,260, bonus, $297; N. Remillard, $1,260, bonus, $297; J. M. Stephen, $1,080, bonus, $315, overtime, $84.10; J. Vallée, $1,200, bonus, $297, overtime, $82.20 ..... 32,764 55

Watchmen: E. Brossard, $1,000, less 14 d., $962.33, bonus, $303.15, overtime, $168; P. Fox, $1,000, bonus, $315, overtime, $12.60; E. Houle, from Sept. 19 at $720, bonus, $168, overtime, $122.40; D. D. Legault, 9 m. at $840, 3 m. at $900, bonus, $315, overtime, $402.40; J. Savard, 2 m. to May 31 at $960, bonus, $52.50 (deceased) 5,220 38

Office boys: A. Aubin, from Nov. 29 at $300, overtime, $18.70; J. L. Barry, 9 m. at $300, 3 m. at $330, bonus, $48.46, overtime, $25.40; J. J. B. P. H. Dion, 9 m. at $300, 3 m. at $330, bonus, $315, overtime, $100; L. Girard, 9 m. at $300, 3 m. at $330, bonus, $3.47, overtime, $39.40; H. Hervieux, April 10 to Dec. 31 at $300, Jan. 1 to Mar. 31 at $330, bonus, $307.12, overtime, $21.50; A. Sabourin, 9 m. at $300, 3 m. less 1 d. at $330, bonus, $18.57, overtime, $71.90 ..... 2,600 29

Temporary employees: J. Allaire, $960, bonus, $208.10, overtime, $70.20; W. W. Allmand, from May 14 at $960, $846.45, bonus, $277.74, overtime, $92.50; F. Arbour, from Dec. 6 at $960, $307.10, bonus, $100.77, overtime, $61.60; L. A. Bertin, $960, bonus, $315, overtime, $36.50; S. I. Blumenfeld, $960.

Salaries and Contingencies at Ports: Quebec—Continued $ cts.
Traitements et dépenses contingentes aux ports d'entrée: Québec—Suite

Montreal—Continued—*Montréal*—Suite

Temporary employees—*Concluded.*
bonus, $59.81, overtime, $38.70; L. Bourdeau, May 9 to Aug. 31 less 1 d., at $960, bonus, $17.36; E. Brisbois, $960, bonus, $83.25, overtime, $26; P. L. Chagnon, $960, bonus, $83.25, overtime, $93.90; W. Dalpe, from Dec. 17 at $300, overtime, $2; C. E. Dansereau, from Dec. 6 at $960, bonus, $100.77; D. S. Denis, 3 m. to June 30 at $300, bonus, $14.04; E. J. Despres, $960, bonus, $315, overtime, $96.20; W. Dohan, $960, bonus, $83.25, overtime, $99.90; A. Duval, from Feb. 26 at $600, bonus, $5.33; W. Duval, $900, overtime, $82.80; J. R. Edwards, $960, bonus, $315, overtime, $96,30; M. Elliott, to July 3 at $708.65, bonus, $81.29, overtime, $26.20; E. Enright, from Dec. 6 at $960, bonus, $100.77; L. Fortier, from Dec. 17 at $300 less 3½ d; L. J. Gatien, $960, bonus, $83.25, overtime, $143.30; J. A. Girard, $960, bonus, $83.25, overtime. $86.10; J. E. Lafrance, from May 7 at $600 less 18 d., bonus, $268.26; S. Leduc, $960 less 5 d., bonus, $310.77, overtime, $76.50; J. P. Lepine, from Dec. 19 at $960, bonus, $89.76; J. Loder, from Dec. 7 at $960, bonus. $99.92; H. Major, from Dec. 19 at $960, bonus, $89.76; J. Mannelle, from Dec. 19 at $960, bonus, $89.76; P. Marcella, $960, bonus, $315, overtime, $84.70; L. A. Mason, $960, bonus, $83.25; A. Mayer, $960, bonus, $315, overtime, $88.40; M. Molyneux, $960, bonus, $315, uniforms, $75; S. Orrell, $960, bonus, $315; W. E. Peacock, $960 less 1½ d., bonus, $81.48; L. Pinard, from Jan. 17 at $960, bonus, $65.20; C. L. Robinson, $960, bonus, $315, overtime, $90.10; D. Savageau, $960, bonus, $315, overtime, $94.20; T. Steenson, $960, bonus, $315 overtime, $29.50; J. Theoret, $960, bonus, $83.25, overtime, $84.20; S. Wheeler, $960, bonus, $315, overtime, $62.20; G. F. Wilcox, $960, bonus, $315, overtime, $88.30; T. Wolfenden, $960, bonus, $315, overtime, $40..... 36,897 18

Board, travel, etc.: P. G. Benoit, $20.75; W. Beriault, $166.50; J. B. Birks, $129.66; R. P. Clerk, $131; J. B. Crevier, $2.70; J. A. Girard, $3.70; L. Kinch, $5.30; J. D. Labelle, $7.40; H. McLaughlin, $28.71; J. McNichol, $3.50; L. A. Mason, $4.90; D. Murray, $13.10; C. Navert, $93.50; D. J. O'Grady, $39.60; F. Papillon, $4.70; G. F. Wilcox, $2..... 657 02

Legal expenses: W. Bessette, $1,716.65; Cook and Magee, $11; M. Garber, $172.65; Handfield and Handfield, $199.45; Lachappelle and Denis, $156.95; J. O. Lacroix, $438.60; A. Leblanc, $207.90; Legrand and Perrier, $54; P. Leduc, $25.40; J. L. Pouliot, $50.06; J. H. Rainville, $337.25; C. B. Reilly, $202; L. A. Rivet, $334.70; R. T. Stackhouse, $158.50; J A. Sullivan, $1,396.62; P. Surveyor, $91.45; L. Tellier, $55; A. Theberge, $51.80; R. S. Weir, $82.50..... 5,742 48

Contingencies: bottles and corks, $91.99; care of horse, $280; cleaning office, Mrs. B. Healey, $238; cleaning and repairs to typewriters, daters, machines, etc., $373.89; laundry, $320; numbering machines, 6, $210 commission on sale of excise stamps, Montreal Stock Exchange, $2,696.87, various banks, $12,752.61; postage, $3,826.75; removal expenses from Ottawa, M. J. Roy, $31; repairs, supplies, etc., for Customs automobile, $1,137.26; gasoline, 514 gal., $160.35; insurance on automobile of M. Giroux, $279.98; street cars, $6,158; subscriptions, $68.12; taxed costs, Elliott and David, $108.10, L. Fitch, $110; telephone rent, $1,519.69; telephone tolls and telegrams, $225.71; water, $162.80; items under $50, $325.89..... 31,087 01

Examining warehouse contingencies: brooms and brushes, $66.05; cartage, W. Chalut, $7,057.83, G. Monette, $31,307.40, Mullin Bros., $25,653.20; hammers, etc., 34, $83.90; hardware, $58.34; ice, $215.60; nails, 11 kegs, $59.10; soap, 10 cases, $84.91; taxi service, $165.20; telephone rent, $493.14; turpentine, 25 gal., $55.75; items under $50, $286.07..... 65,586 49

Berthierville: G. Normandin, special exciseman, grade 3 B, $2,520, overtime, $141, removal expenses, $217.19; J. A. Olivier, special exciseman, grade 1, $1,920, bonus, $63, overtime, $85.50; examiners: J. A. Berneche, 9 m. at $960, 3 m. at $1,020, bonus, $315, overtime, $106.50; J. O. Champagne, $1,260, bonus. $297, overtime, $232; L. H. Olivier, $1,440, bonus, $261, overtime, $241.50; postage and p.o. box, $35.50; items under $25, $48.32..... 10,158 51

Salaries and Contingencies at Ports: Quebec—Continued **Traitements et dépenses contingentes aux ports d'entrée: Québec**—Suite	$	cts.
Montreal—Concluded—*Montréal*—Fin		
Joliette: C. P. Mainville, sub-collector, grade 2, $2,800, travel, $24.30; J. M. Gamache, deputy collector, $2,000, bonus, $63; clerks: J. E. Barrette, $1,380, bonus, $279, travel, $7.10; J. D. Gagnon, $1,320, bonus, $279, travel, $79.85, uniforms, $75; examiners: I. R. Mondor, $1,020, bonus, $172.68; J. P. Theriault, $1,260, bonus, $297; commission on sale of excise stamps, $64.06; postage, $147; telephone rent, $81.36; petty expenses, $11.98.....	11,361	33
L'Epiphanie: O. Gariepy, sub-collector, grade 2, $1,440, bonus, $261; commission on sale of excise stamps, $7.67; office rent, $96; postage, $20.....	1,824	67
St. Jacques: J. A. Pariseau, sub-collector, grade 2, $1,200, bonus, $60; office rent, $55; petty expenses, $4.91.....	1,319	91
St. Jerome: F. X. St. Michel, sub-collector, $1,500, bonus, $261, uniforms, $75; board, etc., J. D. Gagnon (Montreal), $285.05; postage and p.o. box, $37.43; telephone rent, $22.55.....	2,181	03
St. Lin: C. E. Pauzé, enforcement officer, $600; postage, $15.....	615	00
St. Roch L'Achigan: J. J. Gareau, sub-collector, $480; postage, $10.....	490	00
Paspebiac ($3,928.11)		
E. W. Le Gallais, collector, limited service, $1,200, registrar of shipping, $120, bonus, $279, uniforms, $75; cleaning office, $60; office rent, $100; postage, $42.64; telephone rent, $24; small items, $23.29.	1,923	93
Carleton, telephone rent.....	8	55
New Richmond: H. D. McKenzie, enforcement officer, $1,000, bonus, $315, uniforms, $75, board, travel, etc., $141.68; telephone rent, $18; petty expenses, $11.85.	1,561	53
Port Daniel: E. Dea, enforcement officer, $200; petty expenses, $22.70.....	222	70
St. Omer: J. B. LeBlanc, enforcement officer, $200; petty expenses, $11.40.....	211	40
Percé ($2,723.29)		
P. Le Boutilier, collector, limited service, $800, bonus, $94.50; office rent, $50; postage, etc., $57.33; petty expenses, $32.19.	1,034	02
Chandler: C. F. Sirois, sub-collector, grade 1, $1,500; cleaning office, $30; fuel, $49.50; postage, $63.80; petty expenses, $45.97.	1,689	27
Quebec—Québec ($200,525.80)		
J. B. A. LaRue, collector, grade 5, 3 m. at $3,060, 9 m. at $3,240; H. M. Hannon, surveyor, $2,520; J. A. Belleau, appraiser, $2,040, bonus, $60; M. K. Bolger, supervising officer, 6 m. at $1,800, 6 m. at $1,920, bonus, $90.96, overtime, $222.30, uniforms, $112.50; L. N. Vallerand, account clerk, $2,040, bonus, $60; F. J. Julien, principal clerk, $1,800, bonus, $118.92, overtime, $105.20; express and postal cashiers: R. L. Arkison, $1,740, overtime, $7.10; F. J. Coveney, 9 m. at $1,680, 3 m. at $1,740, bonus, $150, overtime, $5; J. Timmons, warehouse keeper, $1,500, bonus, $261, overtime, $67.50; Miss M. A. Belanger, clerk-stenographer, 9 m. at $1,020, 3 m. at $1,080, bonus, $80.37; truckmen: E. Boutet, 3 m. at $1,020, 9 m. at $1,080, bonus, $315, overtime, $45; J. L. Dugal, from June 1 at $960, bonus, $262.50, overtime, $42; L. Talbot, caretaker, $1,080, bonus, $315, overtime, $186.20.....	24,876	55
Divisional appraisers: S. C. Lacroix, $2,760; G. Matte, $2,640; J. P. Thomas, $2,640	8,040	00
Special excisemen, grade 1: J. J. Coleman, $1,920, bonus, $63; J. R. Filteau, $1,920, bonus, $63; O. E. Martineau, $1,920, bonus, $63; W. Poitras, $1,920, bonus, $63	7,932	00
Cashiers: W. P. Bigaouette, $1,920, bonus, $63; J. Dooley, $1,560, bonus, $246.24, overtime, $122.80, uniform, $37.50; J. A. Fortin, $1,800, bonus, $119.....	5,868	54
Senior clerks: W. A. Dall, $1,920, bonus, $63; T. J. Fuller, $2,040, bonus, $60, overtime, $15.60; P. Langlois, $2,040, bonus, $60; L. E. Larue, $2,040, bonus, $60, overtime, $250.30, uniforms, $75; L. Paquet, $1,560, bonus, $259.74.	10,443	64
Computing clerks: G. A. Dussault, $1,920, bonus, $63; J. B. Frenette, $1,800, bonus, $119; J. E. Lamb, $1,920, bonus, $63; L. C. Lanouette, 10 m. at $1,600, 2 m. at $1,680, bonus, $160; U. Pageot, $1,920; L. A. Poulin, $1,920, bonus, $63, overtime, $11.80; J. B. St. Amand, $1,920, bonus, $63, overtime, $1.....	13,557	10

Salaries and Contingencies at Ports: Quebec—Continued **Traitements et dépenses contingentes aux ports d'entrée: Québec**—Suite	$ cts.
Quebec—Continued—*Québec*—Suite	
Express and postal computing clerks: W. J. Donnelly, 9 m. at $1,380, 3 m. at $1,440, bonus, $274.50, overtime, $129.80, uniform, $37.50; J. R. Marois, $1,500, less 3 d., bonus, $258.90.	3,583 60
Clerks: E. L. Bergeron (chief) $2,040, bonus, $60; P. E. Guay (chief), $2,400, bonus, $60; L. P. Bolduc, $1,320, bonus, $279; J. M. Bouchard, $1,320, bonus, $279; W. C. Creighton, $1,380, overtime, $142.60, uniforms, $112.50; A. Fiset, $1,320, bonus, $279; J. Gaumond, $1,320, bonus, $279, overtime, $103.80, uniform, $37.50; G. Laramée, 3 m. at $1,200, 9 m. at $1,260, bonus, $297, overtime, $151.60, uniforms, $75; G. Larue, $1,320; J. G. Lemieux, $960, bonus, $229.62; P. J. Moran, $1,320, bonus, $279, overtime, $187.80, uniforms, $112.50; C. Pageau, $1,380, bonus, $279, overtime, $180.90, uniforms, $112.50; L. O. Paquet, $1,320, bonus, $221.22; G. H. Poitevin, $1,380, bonus, $279; E. Renaud, $1,200, bonus, $297, overtime, $57.50, uniform, $37.50; J. G. Shanahan, $1,380, bonus, $279, overtime, $263.60, uniforms, $112.50; C. O. Talbot, $1,380, bonus, $279; J. A. Young, $1,320, bonus, $279.....	30,947 64
Messenger-clerks: M. Dooley, $1,000, bonus, $270.72, overtime, $125; L. A. Rinfret, 3 m. at $960, 9 m. at $1,020, bonus, $83.25; J. E. Robitaille, $950.04, bonus, $166.77, overtime, $137.60, uniform, $37.50.....	3,775 88
Examiners: A. Blouin (senior), $1,620, bonus, $162, overtime, $221.30, uniforms, $112.50; J. A. Santerre (senior), $1,680, bonus, $150, overtime, $113.80, uniform, $37.50; C. Baillairge, $960, bonus, $83.25, overtime, $59.20; D. J. Butler, $1,080, bonus, $315; G. H. Cardinal, $1,320, bonus, $279, overtime, $370, uniforms, $112.50; F. L. Casault, $960, bonus, $315, overtime, $54.20, uniform, $37.50; J. A. Couture, $960, bonus, $83.25, overtime, $47.40, uniforms, $75; R. Dorion, from July 6 at $960, bonus, $232.02; R. Farrell, $1,320, bonus, $279, overtime, $149, uniforms, $75; J. Fullerton, $1,320, bonus, $279, overtime, $196.60, uniforms, $75; J. E. Gagné, $960, bonus, $315; E. Genest, $1,320, bonus, $279, overtime, $224.60, uniforms, $112.50; H. A. Labad, $1,500, overtime, $2, uniforms, $75; E. Lapointe, $1,320, bonus, $279, overtime, $4.50; J. P. A. Letourneau, $960, bonus, $315; J. Livingstone, $1,320, bonus, $279, overtime, $381.50, uniforms, $112.50; J. E. Martineau, $1,260, overtime, $133.60, uniforms, $112.50; G. Matte, $1,320, bonus, $279, overtime, $177.20, uniforms, $75; L. R. Moisan, $960, bonus, $83.25, overtime, $152, uniforms, $112.50; J. B. Poirier, $1,320, bonus, $279; E. Rouleau, $960, bonus, $315; J. Roy, $960, bonus, $315, uniforms, $75; F. X. Traversy, $1,320, bonus, $279; C. Vezina, $1,380, bonus, $279.....	37,747 77
Temporary employees: X. Blouin, $960, bonus, $315; Miss D. G. Chassé, $960, bonus, $83.25; J. Clin, 2 m. to Mar. 31 at $960, bonus, $13.86; J. R. Côté, April 1 to May 7 at $960, bonus, $32.18; I. U. Desrosiers, from July 21 at $960, bonus, $219.31, overtime, $82.30; A. Goulet, from Aug. 7 at $960, bonus, $204.92, overtime, $41; A. Jalbert, $960, bonus, $315; A. Julien, from July 9 at $960, bonus, $60.58; P. U. Pageot, $800, bonus, $315; W. G. Power, 4 m. to July 31 at $960, bonus, $105, overtime, $36.90, uniform, $37.50.	8,112 12
Board, travel, etc.: J. J. Coleman, $290.15; J. R. Côté, $90.26; A. La Rue, $27.85; L. E. LaRue, $35.30; J. G. Lemieux, $6.50; W. Poitras, $154.80; C. Vezina, $120.40.	725 26
Legal expenses: J. E. Bedard, $1,999.28; M. Morin, $257.70; Savard and Savard, $51.71.	2,308 69
Contingencies: cartage, L. Lippe Express Co., $733.30, P. Paquet, $320.15, sundry, $6; ice, $68; iron boxes, 6, $52; laundry, $58.81; commission on sale of excise stamps, $1,492.51; postage, $825.78; street cars and ferries, $511.50; telephone rent, $768.20; telephone tolls, telegrams, etc., $120.84; items under $50, $176.41	5,133 50
Amherst, Magdalen Islands: E. Painchaud, Master of Customs boat, from July 3 at $960, bonus, $234.56; J. C. Chaisson, engineer, from Oct. 9 at $800, bonus, $150.73; land for Customs purposes, $400; services in connection with purchase of land, etc., $34.15; progress payment on Customs building, $1,000; painting, repairs, etc. to boat, $70.70; supplies for boat, etc., $74.84; gasoline and oil, $28.60; coal, $53; office rent, $48; petty expenses, $13.47..	3,205 64
Amos: J. E. Montambault, sub-collector, from Feb. 14 at $1,020, bonus, $40.73; board and travel, A. J. Burko (Montreal), $562.40; petty expenses, $29.59.....	764 62

Salaries and Contingencies at Ports: Quebec—Continued **Traitements et dépenses contingentes aux ports d'entrée: Québec**—Suite	$	cts.
Quebec—Concluded—*Québec*—Fin.		
Bonne Esperance: board, travel, etc., H. A. Labad (Quebec), $480.91; supplies, repairs, etc., for boat, $53.48; petty expenses, $41.77	576	16
Chicoutimi: L. G. Gauthier, sub-collector, grade 2, 6 m. at $1,560, 6 m. at $1,680, bonus, $175.98, overtime, $47.60; J. E. Demers, examiner, $1,320, bonus, $279, overtime, $43.20, uniform, $37.50; commission on sale of excise stamps, $109.09; postage, $35; telephone rent, $39.38; travel, J. A. Belleau (Quebec), $10; petty expenses, $13.95	3,730	70
Ellis Bay, Anticosti: A. Drolet, sub-collector, $800, bonus, $315; coal, $279.35; office rent, $220; postage, $4.70	1,619	05
Esquimaux Point: J. A. Houle, sub-collector, $300; commission on sale of excise stamps, 20c	300	20
Estcourt: A. Durette, enforcement officer, $960, bonus, $190.35, uniforms, $75; board and travel, F. L. Casault (Quebec), $82.15; office rent, $84; postage, etc., $13.39	1,404	89
Grindstone, Magadalen Islands: A. Cyr, enforcement officer, $800, bonus, $94.50; coal, $34.50; office rent, $60; postage, telephone, etc., $11.80	1,000	80
Hebertville: G. Hudon, sub-collector, from Nov. 5 at $1,020, bonus, $127.75, board and travel, $48; postage, etc., $57.38; travel, etc., H. A. Labad (Quebec), $45.30; J. Roy (Quebec), $408.55; petty expenses, $36.34	1,136	98
Jonquiere: sub-collectors, G. Hudon, to June 7 at $1,020, bonus, $58.63, board and travel, $24.15, V. J. Nadeau, from May 29 at $1,020, bonus, $69.97; commission of sale of excise stamps, $55.85; postage, etc., $75.45; telephone rent, $47.18; travel, etc., W. C. Creighton (Quebec), $87.75; petty expenses, $10	1,477	03
Les Escoumains: J. H. Topping, enforcement officer, $120; postage, telegrams, etc., $6.16	126	16
Levis: J. Samson, sub-collector, grade 2, $1,800, bonus, $119, overtime, $218.60; A. Gelly, sub-collector, grade 2, $1,560, bonus, $201.96; J. A. Samson, clerk, $960, bonus, $315; street cars and ferries, $72.50; travel: A. Gelly, $35.50; V. J. Nadeau (Jonquiere), $5; postage, telephone, etc., $114.22	5,401	78
Monk: J. W. Berger, enforcement officer, $960, bonus, $315, uniform, $37.50; board and travel, F. L. Casault (Quebec), $72.05; postage, $25; small items, $5.85	1,415	40
Montmagny: J. R. Fournier, sub-collector, grade 1, $1,440, bonus, $261, uniform, $37.50; commission on sale of excise stamps, $46.08; postage, etc., $55.76; telephone rent, $32; petty expenses, $6.40	1,878	74
Pointe au Pic: J. G. Martel, sub-collector, $1,020, bonus, $315, overtime, $109.50, uniform, $37.50; board, travel, etc., F. L. Casault (Quebec), $72.50; cartage of p. o. parcels, $30; office rent, etc., $275; telephone rent, $45; items under $25, $44.42	1,948	92
Port Alfred: P. Gagnon, sub-collector, grade 1, 6 m. at $1,080, 6 m. at $1,140, bonus, $315, overtime, $103, uniform, $37.50; J. A. Potvin, examiner, Sept. 10 to Jan. 8 at $960, bonus, $103.90, overtime, $26; cleaning office, etc., $67.65; office rent, $390; postage, $24; petty expenses, $27.83	2,521	53
Rivière du Loup: J. A. Schmouth, sub-collector, grade 1, $1,500, bonus, $261, overtime, $50, travel, $10; A. Binet, examiner, $1,080, bonus, $315, uniform, $37.50; commission on sale of excise stamps, $73.27; postage, etc., $38.31; telephone rent, $30; petty expenses, $6.47	3,401	55
Seven Islands: D. A. Vignault, enforcement officer, $400; uniform, $37.50; postage, etc., $8.37	445	87
St. Anselme: J. O. Bernier, sub-collector, $800, bonus, $315; cleaning office, $30; office rent, $249.16; petty expenses, $44.46	1,438	62
St. Jean Port Joli: G. LeClerc, enforcement officer, $200; commission on sale of excise stamps, $3.74	203	74
St. Pamphile: A. Caron, enforcement officer, $500, bonus, $315; petty expenses, $7.45	822	45
Trois Pistoles: C. Le Bel, sub-collector, $540, bonus, $94.50; postage, etc., $25.68.	660	18
Officers at outports: Harrington Harbour, Mrs. E. Ransom-Anderson, enforcement officer, $200; House Harbour, Magdalen Islands, C. F. Painchaud, sub-collector, $1,020, registrar of shipping, $120, bonus, $315, uniform, $37.50; Morriset Station, J. A. Dumas, enforcement officer, $200; Sault au Mouton, P. J. Le Marquand, enforcement officer, $100	1,992	50

Salaries and Contingencies at Ports: Quebec—Continued $ cts.
Traitements et dépenses contingentes aux ports d'entrée: Québec—Suite

Rimouski ($4,887.76)

O. Beaulieu, collector, grade 1, $1,680, bonus, $150, overtime, $254.10, uniforms, $75; J. A. Tremblay, examiner, $1,080, bonus, $315, overtime, $3, uniforms, $75; legal service, J. E. Bedard, $40; commission on sale of excise stamps, $68.93; postage, $77.14; telephone rent, $70.40; telephone tolls, $34.50; petty expenses, $10.40 ..... 3,933 47
Matane: J. E. Landry, enforcement officer, $600, bonus, $315; legal service, R. Fafard, $6.50; postage, etc., $32.79 ..... 954 29

St. Armand ($15,618.62)

W. A. Burrage, collector, grade 1, $1,680, bonus, $150, overtime, $724, uniforms, $75; examiners: F. F. Futvoye, $1,380, bonus, $279, overtime, $724, uniforms, $75; H. C. Hastings, $1,320, bonus, $279, overtime, $724, uniforms, $75; W. A. Smith, $1,320, bonus, $279, overtime, $632, uniforms, $75; A. Guerin, freight checker, St. Albans, Vt., $1,500, bonus, $261, uniforms, $75; board, travel, etc.: W. E. Dow (Abercorn), $53.25; F. F. Futvoye, $445.25; H. C. Hastings, $107.50; P. E. Jensen (Abercorn), $65.95, overtime, $61; W. A. Smith, $367.50; exchange on cheques, $37.92; office cleaning, $48; office rent, $120; postage, $236; petty expenses, $23.45 ..... 13,192 82
Philipsburg: A. H. Merritt, sub-collector, $840, bonus, $94.50, overtime, $334, uniforms, $75; T. F. Smith, examiner, May 15 to Dec. 21 at $800, bonus, $56.87, overtime, $310, uniform, $37.50; coal, $51.76; office rent, $120; petty expenses, $24.50 ..... 2,425 80

St. Hyacinthe ($27,325.33)

G. H. Henshaw, collector, grade 2, $2,160, bonus, $60; special excisemen: E. McNally, grade 3-C, $2,400, bonus, $60, overtime, $36.20; J. C. Rouleau, grade 1, $1,920, bonus, $63, overtime, $68.40; A. Lamothe, cashier and computing clerk, $1,440, bonus, $261; clerks: J. Chicoine, $1,020, bonus, $83.25; J. C. Raymond, $1,320, bonus, $279; examiners: O. Berthiaume, $960, bonus, $315, overtime, $132; A. Chagnon, $960, less 13 d., bonus, $303.80, overtime, $142; A. Lanctot, $1,320, bonus, $279, uniforms, $75; C. A. Rousseau, $1,320, bonus, $279, uniforms, $75; I. Taillon, 3 m. to June 30 at $1,020, bonus, $20.79; J. A. Trinque, $1,020, bonus, $315, overtime, $7; Miss L. I. Lussier, stenographer, $600, bonus, $78.38 ..... 19,593 67
Board, travel, etc.: L. C. Chaput (salary under Civil Government), $332.80, overtime, $24.50; J. Chicoine, $7.45; J. C. Raymond, $2; J. A. Trinque, $7.95; cartage and express, $61.44; commission on sale of excise stamps, $91.27; postage, $261; telephone rent, $64.93; petty expenses, $41.57 ..... 894 91
Drummondville: L. Paré, sub-collector, grade 2, $1,560, bonus, $201.96; examiners: J. D. Cartier, $1,140, bonus, $72, uniform, $37.50; L. Lemire, from Sept. 28 at $960, bonus, $42.27; L. A. Manseau, to Sept. 17 at $960, bonus, $38.58, uniform, $37.50; board and travel, J. Chicoine (St. Hyacinthe), $18.70, J. A. Trinque (St. Hyacinthe), $26.95; commission on sale of excise stamps, $36.89; postage, $43; telephone rent, $30; petty expenses, $4.50... 4,223 19
Marieville: N. F. Ostiguy, sub-collector, grade 1, 9 m. at $1,020, 3 m. at $1,080, bonus, $80.37; commission on sale of excise stamps, $20.17; postage, $45; telephone rent and tolls, $25.60 ..... 1,206 14
St. Cesaire: H. Grise, examiner, $1,080, bonus, $315; postage, etc., $12.42 ..... 1,407 42

St. Johns—St-Jean ($77,166.78)

J. C. Latour, collector, grade 3, $2,160, bonus, $60; C. Z. Gilmore, asst. appraiser, $2,040, bonus, $60; C. S. Pinsonnault, cashier and computing clerk, 3 m. at $1,560, 9 m. at $1,680, bonus, $162.99, overtime, $362; clerks: A. Desforges, 6 m. at $1,080, 6 m. at $1,140, bonus, $315, overtime, $118.80; J. A. E. Lachance, 9 m. at $960, 3 m. at $1,020, bonus, $83.25, overtime, $22; examiners: P. E. Belisle, April, $100, bonus, $24.75, overtime, $15.20 (transferred to Sherbrooke); L. A. Comeau, $1,320, bonus, $279, overtime, $246, uniforms, $75; M. Depelteau, 3 m. to June 30 at $1,200, bonus, $15 (leave without pay); P. A. Hebert, from July 23 at $960, less 10 d., $637.41,

Salaries and Contingencies at Ports: Quebec—Continued $ cts.
Traitements et dépenses contingentes aux ports d'entrée: Québec—Suite

St. Johns—Continued—*St-Jean*—Suite

Examiners—*Concluded.*
bonus, $201.67; J. R. Laberge, from July 20 at $960, less 4½ d., $658.83, bonus, $57.17; R. Raymond, $1,320, bonus, $279, overtime, $410, uniforms, $75; F. Whitaker, May 1 to June 30 at $1,140, July 1 to Sept. 30 at $1,200, less 30 d. half pay and 26 d. full pay, $354.73, bonus, $93.27, removal expenses from Richmond, $50 ..... 15,631 07

Cartage of p.o. parcels, etc., $418.90; legal services: G. Fortin, $270.01, Nutting and Gingras, Waterloo, $7.50; commission on sale of excise stamps, $74.63; postage, $290; telephone rent, $24.60; telephone tolls, $37.99; travel, etc., P. E. Belisle, $16.10, A. Desforges, $1.65, C. S. Pinsonnault, 75c., F. Whitaker, $1.10; petty expenses, $13.25..... 1,156 48

Clarenceville: J. A. Metivier, sub-collector, $500, bonus, $233.77, overtime, $249.40, uniform, $37.50; A. Desforges (St. Johns), board and travel, $26.60; office rent, heat, etc., $120; postage, telephone, etc., $10.94..... 1,178 21

Farnham: A. H. Bessette, sub-collector, grade 1, $1,320, bonus, $279; examiners: E. Bessette, $960, bonus, $315, uniform, $37.50; J. L. Sevigny, $1,080, bonus, $315; cleaning office, $50; office furniture, $75; office rent, $420; postage, $90; telephone rent, $29.78; petty expenses, $66.61..... 5,037 89

Frelighsburg: H. U. McCrum, sub-collector, $1,000, bonus, $315, overtime, $818.10, uniforms, $75; F. A. Ayer, examiner, July 4 to Nov. 30 at $900, bonus, $128.71, overtime, $315.20, uniform, $37.50; board and travel: E. N. Draper (Highwater), $22.35, C. E. LeRoyer (Thetford Mines), $23.80; cleaning office, $40; coal, etc., $56.56; office rent, $75; postage, $36; petty expenses, $38.52 ..... 3,349 48

Granby (outport to Nov. 30, see page 32): F. D. Quinn, to Nov. 30 at $1,800, bonus, $79.28; C. B. de Grosbois, sub-collector, grade 2, excise, to Nov. 30 at $1,800; special excisemen: L. E. Gauvin, grade 3-B, to Nov. 30 at $2,520; E. H. Rousseau, grade 1, to Nov. 30 at $1,920; examiners: A. A. Dorion, 3 m. at $960, 5 m. to Nov. 30 at $1,020, bonus, $210; W. Gould, to Nov. 30 at $1,260, bonus, $198, uniforms, $75; commission on sale of excise stamps, $60.07; postage, $48; petty expense, $28.08..... 7,563 43

Lacolle: E. A. Force, sub-collector, grade 2, $1,800, bonus, $119, overtime, $610.80, uniforms, $75; examiners: W. J. Young (senior), $1,680, bonus, $119, overtime, $659.60, uniforms, $75; J. L. Amiot, $1,320, bonus, $279, overtime, $643.40, uniforms, $75; E. Boudreau, July 30 to Sept. 30 at $960, bonus, $54.19, overtime, $123.80; O. Boudreau, July 30 to Aug. 12 at $960, overtime, $26.40; R. Boudreau, Aug. 16 to Sept. 30 at $960, bonus, $39.80, overtime, $94.40; J. L. Brosseau, from May 14, less 5 d., at $960, bonus, $72.13, overtime, $570, uniform, $37.50; J. E. A. Fournier, May 14 to Feb. 29, less 12 d., at $960, bonus, $240.63, overtime, $555.80, uniform, $37.50; W. E. Grant, $1,320, bonus, $279, overtime, $647.40, uniforms, $75; C. W. Hewson, $1,140, bonus, $315; overtime, $607, uniforms, $75; W. J. Killick, April 1 at $1,140, April 2 to Mar. 31 at $1,200, bonus, $297.05, overtime, $494.20, uniforms, $75; A. Lowe, $1,200, bonus, $297, overtime, $607, uniforms, $75; E. D. Racicot, $1,440, less 7 d., bonus, $256.09, overtime, $652.60, uniforms, $75; J. E. Sullivan, May 14 to Nov. 13 at $960, bonus, $157.87, overtime, $363, uniform, $37.50; G. L. Robinson, enforcement officer, Lacolle Bridge, $300; C. E. Le Rover (Thetford Mines), board and travel, $95.90, overtime, $48.60; coal, $77.17; light, $157.20; postage, $145; sign, $55; telephone rent, $44.40; petty expenses, $26.79..... 24,286 16

Lacolle Junction: examiners: R. L. Derick (senior), $1,680, bonus, $150, overtime, $637.20, uniforms, $75; H. E. Derick, $1,140, bonus, $315, overtime, $651.40, uniforms, $75; J. M. Hebert, $1,320, bonus, $279, overtime, $654.40, uniforms, $75; A. Jones, $1,320, bonus, $279, overtime, $653.40, uniforms, $75; D. Sinclair, $1,320, less $30.77 paid by D.S.C.R., bonus, $279, overtime, $595.60, uniforms, $75; cleaning office, $48; office rent, $120; postage, $150; petty expenses, $56.63..... 11,992 86

Noyan Junction: E. J. Struthers, sub-collector, grade 1, $1,320, bonus, $279, overtime, $404.60, uniform, $37.50; examiners: K. G. Struthers, $1,140, bonus, $72, overtime, $417.20, uniform, $37.50; J. H. Stuart, $1,140, bonus, $315, overtime, $394.60, uniform, $37.50; cleaning office, $48; postage, $140; telephone rent and tolls, $22.30..... 5,805 20

Salaries and Contingencies at Ports: Quebec—Continued **$ cts.**
Traitements et dépenses contingentes aux ports d'entrée: Québec—Suite

St. Johns—Concluded—*St-Jean*—Fin

Expenses of officers on trains examining baggage: J. L. Amiot, $91.50; J. L. Brosseau, $10; H. E. Derick, $159; R. L. Derick, $64; J. E. A. Fournier, $12; W. E. Grant, $110; J. M. Hebert, $93.50; A. Jones, $154; W. Killick, $75; C. E. Le Royer, $6; E. D. Racicot, $122; D. Sinclair, $181.50; W. J. Young, $87.50 ..... 1,166 00

Shawinigan Falls ($13,528.80)

J. T. Martin, collector, grade 2, $2,160, bonus, $60; clerks: C. O. Buisson, $1,380; J. A. Rocheleau, $1,380, bonus, $279, travel, $2.50; J. A. Panneton, examiner, $1,380 less 1 d., bonus, $278.25, uniforms, $75; J. A. Gagnon (Three Rivers) board and travel, $43.95; legal expenses, Desilets and Asselin, $93.70; commission on sale of excise stamps, $60.58; postage, $62.28; telephone rent, $24.60; telephone tolls, etc., $33..... 7,309 15

Grand'Mère: F. X. Faucher, sub-collector, grade 2, $1,800, bonus, $119; H. A. Quesnel, clerk, $1,380, bonus, $279; T. Gravel, examiner, $1,380, bonus, $279, uniforms, $75; cleaning office, etc., $40; office rent, $720; postage, $60; petty expenses, $87.65 ..... 6,219 65

Sherbrooke ($50,336.21)

C. A. French, collector, grade 3, $2,600; F. C. Bowen, deputy collector, to Oct. 31 at $2,280, travel, etc., $3.60 (deceased); G. C. Harkness, appraiser, $2,400, bonus, $60; M. L. Hunting, cashier and computing clerk, $1,800, bonus, $119, overtime, $147, uniforms, $75; J. C. Belisle, special exciseman, grade 1, 8 m. at $1,320, less 1 d., 4 m. at $1,560, bonus, $252.57, overtime, $141, uniforms, $75; clerks: W. R. Moore (senior), $2,040, bonus, $60; J. O. Gauthier, $1,500, bonus, $261, overtime, $132.50, board and travel, $157.94; J. C. Goyette, 6 m. at $1,080, 6 m. at $1,140, bonus, $206.33, overtime, $39.80; L. W. Greenland, $1,380, bonus, $279, overtime, $39.80; examiners: W. C. Fuller, to Feb. 29 at $960, bonus, $288.75; J. W. Hughes, $1,320 less 15 d., bonus, $267.70, overtime, $136; A. McDonald, $1,320, bonus, $279, overtime, $152.70, uniforms, $75; J. W. Roy, 3 m. at $960, 9 m. at $1,020, bonus, $315; T. S. Somers, $1,320, bonus, $279; S. E. Trudeau, $960, bonus, $83.25; Miss B. F. Parker, clerk-stenographer, $960 less 20 d., bonus, $78.54 ..... 27,219 14

Cartage and express, $149.08; laundry, $66; commission on sale of excise stamps, $504.51; postage, $365; telephone rent, $113.40; C. E. Le Royer (Thetford Mines), travel, $6.35, overtime, $17; petty expenses, $87.75..... 1,309 09

Armstrong: J. A. Charest, sub-collector, $1,020, bonus, $315, overtime, $324.40, uniforms, $75; W. Simard, examiner, $900, bonus, $221.26, overtime, $269.80; F. England (Montreal), board, etc., $90.15, overtime, $44.60; postage, $33.50; telephone rent, $25; petty expenses, $25.10 ..... 3,343 81

Beauceville: J. M. Cartier, sub-collector, $900, bonus, $315; W. Simard (Armstrong), board and travel, $44.25; office rent, $300; postage, $30; petty expenses, $34.62 ..... 1,623 87

Chartierville: W. A. St. Laurent, enforcement officer, $600; postage, $2..... 602 00

Comin's Mills: H. Riddell, sub-collector, grade 1, $1,380, bonus, $279, overtime, $394.20, uniforms, $75; T. Paquette, enforcement officer at 50c. an hr., $467.50; office rent, $120; postage, $58.55 ..... 2,774 25

Cookshire: H. L. Cleveland, sub-collector, grade 1, $1,320 less 2 d., bonus, $277.40; board and travel, J. O. Gauthier (Sherbrooke), $7.40, L. W. Greenland (Sherbrooke), $57.75, C. E. Le Royer (Thetford Mines), $74.50; postage, $40; petty expenses, $41.56..... 1,811 03

Hereford Road, A. Hunt, enforcement officer, $250, overtime, $216.80..... 466 80

Richmond: sub-collectors, grade 1, F. Whitaker, to April 30 at $1,140, bonus, $26.25 (transferred to St. Johns), P. E. Belisle, from May 1 at $1,200, bonus, $272.25, uniforms, $75, removal expenses from St. Johns, $35.50; postage, $51.89; telephone rent, $32; petty expenses, $30.63 ..... 1,718 52

St. Camille: E. W. Laflamme, sub-collector, $300, bonus, $315, overtime, $52.50, board, $1.30; postage, telephone, etc., $44.60..... 713 40

Salaries and Contingencies at Ports: Quebec—Concluded **Traitements et dépenses contingentes aux ports d'entrée: Québec**—Suite	$	cts.
Sherbrooke—Concluded		
Thetford Mines: J. B. Normandin, sub-collector, $1,500, bonus, $261, overtime, $270, uniforms, $75; C. E. Le Royer, clerk, $1,140, relieving officer, $240, uniforms, $75; J. Labbe, examiner, from Feb. 14, less 1 d. at $960, bonus, $39.83; commission on sale of excise stamps, $31.46; postage, $40; telephone rent, $24.50; telephone tolls, $13.45	3,831	72
Victoriaville: J. C. Bordeleau, sub-collector, grade 1, $1,500, bonus, $261; J. W. Lessard, examiner, $960, bonus, $83.25; commission on sale of excise stamps, $51.86; postage and p. o. box, $78; telephone rent, $25	2,959	11
Windsor Mills: J. Pender, sub-collector, grade 1, $1,440, bonus, $261, uniforms, $75; office rent, $120; postage, telephone, etc., $67.47	1,963	47
Sorel ($6,268.69)		
H. O. Gauthier, collector, grade 1, $1,680, registrar of shipping, $180, bonus, $69, uniforms, $75; examiners: N. A. Paul-Hus, $1,320, bonus, $279, uniforms, $75; I. Taillon, from July 1 at $1,020, bonus, $62.46 (transferred from St. Hyacinthe); commission on sale of excise stamps, $46.92; postage, $118; telephone rent, $27.12; petty expenses, $9.15	4,706	65
Nicolet: B. Therien, sub-collector, $1,020, bonus, $315, uniforms, $75; N. A. Paul-Hus, board and travel, $47.70; postage, $61.27; petty expenses, $43.07	1,562	04
Three Rivers—Trois-Rivières ($26,166.35)		
W. D. Fisher, collector, grade 3, $2,280; R. Pellerin, cashier, $1,920, bonus, $63; J. O. Prevost, special exciseman, grade 1, $1,920, bonus, $63, travel, $4.40; J. A. Gagnon, computing clerk, 6 m. at $1,260, 6 m. at $1,560, bonus, $249.48; clerks: J. P. Gariepy (senior), $1,920, bonus, $63; L. B. Badeaux, $1,500, bonus, $261; E. Mailhot, from May 15 at $960, bonus, $276.90; A. Trudel, 9 m. at $1,020, 3 m. at $1,080, bonus, $80.37; examiners: J. C. Duford, 3 m. at $960, 9 m. at $1,020, bonus, $315, travel, etc., $65.50; J. R. Duval, $1,320, bonus, $279, uniforms, $75; G. A. Quesnel, $1,320; J. M. Rochette, $1,380, bonus, $279, overtime, $3; A. Trudel, $1,500, bonus, $261	21,692	52
Commission on sale of excise stamps, $199.60; postage, $170; telephone rent, $196.56; telephone tolls and telegrams, $156.70; petty expenses, $43.62	766	48
La Tuque: J. D. Duval, sub-collector, grade 1, $1,500, bonus, $261; J. A. Gagnon (Three Rivers), board and travel, $75.50; janitor service, $36; office rent, $480; postage, $35; petty expenses, $29	2,416	50
St. Boniface: E. Boucher, enforcement officer, $960, bonus, $315; petty expenses, $15.85	1,290	85
Valleyfield ($9,029.30)		
R. Miron, collector, grade 2, $2,160, bonus, $60; A. Seguin, cashier and computing clerk, $1,800, bonus, $119; J. A. Beauchamp, clerk, 9 m., less 2 d., at $960, 3 m., less 2 d., at $1,020, bonus, $311.56; examiners: I. Bourassa, $1,320, bonus, $279, uniforms, $75; O. Corbeil, $1,440, bonus, $261, uniforms, $75; commission on sale of excise stamps, $49.29; postage, $41.69; telephone rent, $30.84; telephone tolls, $39.50; petty expenses, $3.25	9,029	30
	1,495,751	95
Less—Bonus charged to Vote 435, $142,125.73; uniforms charged to Miscellaneous Customs, $14,100	156,225	73
Total	1,339,526	22

Salaries and Contingencies at Ports: Ontario $ cts.
Traitements et dépenses contingentes aux ports d'entrée: Ontario

Amherstburg ($17,546.18)

J. H. Atkinson, collector, grade 1, $1,680, registrar of shipping, $120, bonus, $119; S. E. Taylor, clerk, $1,320, bonus, $279, overtime, $79, uniform, $37.50; W. C. Heyd, examiner, 6 m. at $1,080, 6 m. at $1,140, bonus, $72, overtime, $247, uniforms, $75; J. S. Gatfield, enforcement officer, Anderdon, $240; C. A. Poore, enforcement officer, Point Pelee, at $4 a d., $1,080; commission on sale of excise stamps, $47.81; postage, $52; telephone rent $26.19; petty expenses, $8.25 ..... 6,592 75
Essex Centre: R. J. Shaw, sub-collector, grade 1, $1,320, bonus, $279; C. Collop (Chatham), board and travel, $65.10; postage, telephone, etc., $56.72 ..... 1,720 82
Kingsville: E. R. McCay, sub-collector, grade 1, $1,380, bonus, $279, uniform, $37.50; W. C. Heyd (Amherstburg), board and travel, $62.10; light and gas, $46.60; office rent, $540; postage, telephone, etc., $88.99 ..... 2,434 19
Leamington: C. H. Read, sub-collector, grade 1, $1,500, bonus, $261; examiners: C. W. Campbell, $1,200, bonus, $297; R. H. LaMarsh, $1,260, bonus, $297; C. Collop (Chatham), board, etc., $88.85; commission on sale of excise stamps, $61.63; postage, $40; telephone rent, $27.12; petty expenses, $46.35. 5,078 95
North Dock, Pelee Island, F. C. Barnes, enforcement officer 240 00
West Dock, Pelee Island: H. A. Henderson, sub-collector, $1,000, bonus, $315, uniform, $37.50; office rent, $100; postage and commission, $26.97 ..... 1,479 47

Belleville ($33,388.48)

A. E. Geen, collector, grade 2, $2,160, registrar of shipping, $120, bonus, $60; special excisemen: G. H. McArthur, grade 3A, $2,640, overtime, $144.50; W. J. Cook, grade 2, $2,280, bonus, $60, overtime, $131.50; W. A. Hardy, exciseman, grade 2, $1,560, bonus, $202, overtime, $323.80; F. W. Sprague, supervising officer, $1,920, bonus, $63, overtime, $31.20; clerks: H. R. Hall, from June 7 at $960, bonus, $67.68, overtime, $22; J. V. Lapum, 3 m. at $1,080, 9 m. at $1,140, bonus, $72, overtime, $139.30; E. L. Phillips, April, $100, bonus, $24.75; H. A. Ross, 9 m. at $1,080, less 9 d. half pay, 3 m. at $1,140, bonus, $311.19; examiners: F. H. McLenaghan (senior), $1,560, bonus, $202, overtime, $511.50; H. G. Belsey, 3 m. at $960, 9 m. at $1,020, bonus, $315, uniforms, $75; J. G. Caldwell, 6 m. less 3 d. at $960, 6 m. at $1,020, bonus, $312.46, overtime, $8.90, uniforms, $75; E. M. Clarke, 9 m. at $1,080, 3 m. at $1,140, bonus, $72, overtime, $332.10; W. I. Cole, $1,440, bonus, $261, overtime, $546.50; H. W. Dillnutt, from Sept. 27 at $960, bonus, $161, overtime, $3.20; F. B. Liberty, $1,080, bonus, $315; B. F. Maidens, 3 m. to Mar. 31 at $960, $240, bonus, $78.75 ..... 26,583 52
Travelling expenses: H. F. Abbott (Toronto), $90; E. M. Clark, $360; W. J. Cook, $360; H. R. Hall, $13.81; W. A. Hardy, $360; J. V. Lapum, $180; G. H. McArthur, $360; F. H. McLenaghan, $360; F. W. Sprague, $360... 2,443 81
Board, travel, etc.: H. F. Abbott (Toronto), $418.15, overtime, $18; C. Clark (Kingston), $220.25; A. L. Malley (Deseronto), $799.30; H. J. Rush (Peterboro), $220; commission on sale of excise stamps, $210.60; postage, $190; telephone rent, $54.36; telephone tolls and telegrams, $65.73; petty expenses, $22.50 ..... 2,218 89
Campbellford: J. A. Daly, sub-collector, grade 1, $1,500, bonus, $261; P. J. Leonard, examiner, from Feb. 13 at $960, bonus, $10.99; B. L. Berry (Bowmanville), board, $64.40; coal, $30.50; office rent, $72; postage, telephone, etc., $76.48 ..... 2,142 26

Bowmanville ($3,306.02)

C. A. Cawker, collector, grade 1, $1,680, bonus, $150; B. L. Berry, examiner, 3 m. at $1,020, 9 m. at $1,080, bonus, $315; commission on sale of excise stamps, $34.10; postage, $30; telephone rent, $27.12; petty expenses, $4.80. 3,306 02

Brantford ($43,751.59)

J. H. Spence, collector, grade 4, $3,000; assistant appraisers: W. G. Ball, 9 m. at $1,920, 3 m. at $2,040, bonus, $62.25; J. W. Blakney, $2,040, bonus, $60; I. Newsome, special exciseman, grade 1, $1,920, bonus, $63; excisemen, grade 2: F. C. Schuler, $1,560, bonus, $202; W. Sloan, $1,560, bonus, $202;

Salaries and Contingencies at Ports: Ontario—Continued **Traitements et dépenses contingentes aux ports d'entrée: Ontario**—Suite	$	cts.
Brantford—Concluded		
computing clerks: J. Ryan, $1,920; W. Scruton, $1,920, bonus, $60; clerks: R. J. Lyle (senior), $2,040, bonus, $60; F. J. Charlton, $1,500, bonus, $224.78; P. L. Farnsworth, $1,500, bonus, $261; H. Hawley, $1,440, bonus, $261; H. J. Lloyd, 3 m. at $1,260, 9 m. at $1,320, bonus, $283.50; W. A. Robinson, $1,500, bonus, $261; W. E. Young, $1,500, bonus, $261; examiners: G. M. Cook, $1,020, bonus, $315; F. Corey, $1,320, bonus, $279, overtime, $58, uniforms, $75; J. Hardy, $1,260, bonus, $297; W. McIntosh, $1,380, bonus, $279, overtime, $3, uniforms, $75; G. E. Stephenson, clerk-stenographer, $1,020, bonus, $315; A. A. Coale, truckman, 9 m. at $1,080, 3 m. at $1,140, bonus, $236.25; W. W. Lowes, messenger-clerk, $900, bonus, $315	39,158	78
Caretaking, $240; cartage and express, $1,683.15; coal, $136; office rent, $1,200; commission on sale of excise stamps, $343.79; postage, $260; power for elevator, $66.36; taxes on warehouse, $294.96; telephone rent, $234.76; petty expenses, $133.79	4,592	81
Bridgeburg ($92,255.01)		
F. T. Pattison, collector, grade 4, 3 m. at $2,880, 9 m. at $3,000, travel, $180; G. A. Clark, supervising officer, $1,920, bonus, $63, overtime, $663, uniform, $37.50; N. D. Graham, appraiser, $2,280, bonus, $60; G. H. Osborne, chief clerk, $1,920, bonus, $63, overtime, $513.50, uniforms, $75; C. H. Price, cashier, $1,800, bonus, $119, overtime, $604; uniforms, $75.....	13,343	00
Computing clerks: G. A. Pepper, 11 m. at $1,320, 1 m. at $1,560, bonus, $272.58, overtime, $672.40, uniforms, $75; W. G. Stamp, $1,920, overtime, $562.60, uniforms, $75; R. H. Teal, $1,920, bonus, $63, overtime, $518.70, uniforms, $75; J. A. Willson, from July 1 at $1,920, bonus, $47.25, overtime, $533.70, uniforms, $75 (transferred from Calgary).....	9,590	23
Clerks: F. W. Dunn (senior), 6 m. at $1,800, 6 m. at $1,920, bonus, $90.96, overtime, $82.80; E. B. Brown, $1,500, bonus, $261, overtime, $504.40; E. J. Duggan, $1,500, less 6 d., bonus, $256.58, overtime, $532.50; A. J. Learn, $1,320, bonus, $279, overtime, $620.60; W. W. Wallace, $1,260, overtime, $639.80, uniforms, $75	10,757	21
Examiners: A. N. Smith (senior), $1,680, bonus, $150, overtime, $689.40, uniforms, $112.50; R. D. Barnhart, $960, bonus, $315, overtime, $691.30, uniform, $37.50; B. C. Bennett, $1,320, bonus, $279, overtime, $458; F. R. Bowen, $960 less 13 d., bonus, $303.99, overtime, $649.40, uniforms, $75; T. F. Bown, $960, bonus, $315, overtime, $687.30, uniform, $37.50; J. F. Christopher, April 1 to July 20 at $1,260, July 21 to Nov. 7 at $1,320, overtime, $398.80; H. A. Cozzens, April 1 to 5 at $1,200, April 6 to Mar. 31, less 13 d., at $1,260, bonus, $286.28, overtime, $524.40; A. L. Current, $1,320, bonus, $279, overtime, $717.10, uniforms, $75; W. C. Eagan, $1,320, bonus, $279, overtime, $726.90, uniforms, $75; W. J. Earley, $1,260, bonus, $297, overtime, $663.20; A. C. Ferguson, June 8 to Sept. 30 at $960, bonus, $85.75, overtime, $169.70; W. Griffin, $1,260, less 2 d., overtime, $534; H. F. Hall, $1,260, bonus, $297, overtime, $681.50; C. W. Hanna, $1,140, bonus, $72, overtime, $651.70; B. F. Krafft, $1,320, bonus, $279, overtime, $726.60, uniforms, $75; J. M. Kyles, June 15 to Sept. 15 at $960, bonus, $21.02, overtime, $156.80	30,086	96
Examiners (concluded): A. W. Lee, $1,320, bonus, $279, overtime, $719.60, uniforms, $75; J. G. McClelland, June 8 to Sept. 15, Dec. 1 to Mar. 31 at $960, bonus, $190.75, overtime, $345.90; C. A. Muir, April 1 at $1,140, April 2 to Mar. 31 at $1,200, bonus, $297.05, overtime, $647, uniforms, $75; G. W. Ramey, from Oct. 1, less 4 d., at $960, bonus, $154.06, overtime, $288.60; A. E. Ray, $1,320, bonus, $279, overtime, $341, uniforms, $75; S. H. Raymond, April 1 and 2 at $1,260, April 3 to Mar. 31 at $1,320, bonus, $279.10, overtime, $677.30, uniforms, $112.50; T. V. Stamp, $1,140, bonus, $72, overtime, $715.60, uniforms, $75; R. C. Towers, May 15 to Sept. 15, less 1 d., at $960, bonus, $105.42, overtime, $249, uniform, $37.50; J. Train, $1,200, bonus, $297, overtime, $688.60; B. Wilson, 3 m. at $1,440, 9 m., less 1 d., at $1,500, bonus, $260.30, overtime, $701.40, uniforms, $75; G. H. Young, to Oct. 31 at $960, bonus, $183.75, overtime, $345.30, uniform, $37.50	19,591	83

Salaries and Contingencies at Ports: Ontario—Continued **Traitements et dépenses contingentes aux ports d'entrée: Ontario**—Suite	$ cts.
Bridgeburg—Concluded	
Board and travel: F. R. Bowen, $1; T. F. Bown, $72.17; A. L. Current, $103.50; W. C. Eagan, $238.50; G. A. Pepper, $46; W. G. Stamp, $1; B. Wilson, $50.50	512 67
Care of office, $120; coal, $99.50; light, $28.59; commission on sale of excise stamps, $51.33; postage, $1,589.48; telephone rent, $124.80; telephone tolls and telegrams, $55.48; petty expenses, $32.43	2,101 61
Officers at outside points: Black Rock, G. W. Carson, $1,500, bonus, $261, overtime, $415.70; W. M. Wiswell, $1,500, bonus, $261, overtime, $693.80, uniform, $37.50; Crystal Beach, W. D. Brewster, 100 d. to Sept. 15 at $6, overtime, $86, uniform, $37.50; J. H. Graham, 99 d. to Sept. 15 at $6, overtime, $85, uniform, $37.50	6,109 00
Board, etc., at Crystal Beach: F. R. Bowen, $135; W. G. Stamp, $8.75; J. A. Willson, $18.75	162 50
Brockville ($13,876.26)	
D. F. Ellis, collector, grade 2, $2,160, registrar of shipping, $120, bonus, $60; C. C. Lyman, cashier and computing clerk, $1,800, bonus, $119, overtime, $305, uniforms, $75; clerks: J. S. Bedlow, $1,320, overtime, $37.80; J. T. Fitzpatrick, $1,500, bonus, $261; W. Miller, $1,500, bonus, $261, overtime, $387, uniforms, $75; examiners: W. R. Bannerman, $1,320, bonus, $279, overtime, $78.40, uniforms, $75; L. F. Taylor, 6 m. at $1,020, 6 m. at $1,080, bonus, $315, overtime, $406.20, uniforms, $75; commission on sale of excise stamps, $138.93; postage, $52; telephone rent, $83.88; petty expenses, $22.05	13,876 26
Chatham ($29,149.99)	
A. E. Pilkey, collector, grade 3, 6 m. at $2,280, 6 m. at $2,400, registrar of shipping, $120, arrears, $200, bonus, $30; E. H. Buckland, appraiser, April 1 to 18 at $1,140, April 19 to Mar. 31 at $1,920, bonus, $40.35, travel, $1.40; S. Lamont, sub-collector, excise, $1,560, bonus, $202, board and travel, $40; E. Ansell, cashier, 3 m. at $1,080, 8 m. less 39 d. at $1,140, 1 m. at $1,560, bonus, $272.56, overtime, $9.60; clerks: K. E. Baxter (senior), 9 m. at $1,680, 3 m. at $1,800, bonus, $142.23; G. W. Bourdeau, $1,500, bonus, $261, overtime, $34.40; G. L. Terry, $1,320, bonus, $261, overtime, $32.80, uniform, $37.50; examiners: C. Collop, 3 m. at $960, 9 m. at $1,020, bonus, $315, overtime, $4.60; W. J. Hampton, $960, bonus, $83.25, overtime, $6.50; J. Ivison, 6 m. at $1,080, 6 m. at $1,140, bonus, $315; C. J. Morrice, $1,260, less 2 d., overtime, $4.20, uniforms, $75; D. G. Rawlings, 3 m. at $1,080, 9 m. at $1,140, bonus, $315, overtime, $24; S. S. Wain, 3 m. at $1,080, 9 m. at $1,140, bonus, $315, overtime, $41.60, uniforms, $75; commission on sale of excise stamps, $297.03; postage, $144; telephone rent, $91.32; petty expenses, $22.60	21,743 43
Blenheim: W. E. Hall, sub-collector, grade 1, $1,500, bonus, $261; office rent, $54; postage, etc., $38.33	1,853 33
Dresden: postmaster's commission on collections, etc	18 56
Erieau: J. F. Kennedy, sub-collector, grade 1, $1,260, bonus, $279, overtime, $387.70, uniforms, $75; postage, $27	2,028 70
Ridgetown: W. F. McRae, sub-collector, grade 1, $1,320, bonus, $279; board and travel, J. Ivison (Chatham), $49.20; gas, etc., $35; office rent, $130; petty expenses, $37.39	1,850 59
Tilbury: W. A. Hutton, sub-collector, grade 1, $1,320, bonus, $279; postage, telephone, etc., $56.38	1,655 38
Cobourg ($12,288.58)	
D. H. Burn, collector, grade 2, $2,160, bonus, $60; J. Bulger, cashier and computing clerk, $1,800, bonus, $119, overtime, $272, uniforms, $75; G. W. King, clerk, from Feb. 1 at $1,380, bonus, $46.50, travel, $46.30 (transferred from Fort Frances); examiners: J. H. Davidson, $1,380, bonus, $279, overtime, $261, uniforms, $75; C. A. Pringle, 3 m. at $1,020, 9 m. at $1,080, bonus, $74.79, overtime, $202.60, uniforms, $75; J. W. Bickle, enforcement officer, $950, bonus, $279; commission on sale of excise stamps, $53.72; legal expenses, T. F. Hall, $25; postage, $102.36; telephone rent, $33.36; petty expenses, $14.86	9,679 49

Salaries and Contingencies at Ports: Ontario—Continued **Traitements et dépenses contingentes aux ports d'entrée: Ontario**—Suite	$	cts.
Cobourg—Concluded		
Brighton: sub-collectors, H. B. Strong, to Dec. 8 at $960, bonus, $57.23, uniform, $37.50; H. K. Roblin, from Mar. 3 at $960, bonus, $24.56; board and travel, B. L. Berry (Bowmanville), $159.10, C. Clark (Kingston), $58.55; coal, $74; office rent, $180; postage, $25; petty expenses, $21.97	1,373	39
Colborne: H. L. Chapin, sub-collector, 9 m. at $600, 3 m. at $840, bonus, $315, uniforms, $75; board and travel, C. Clark (Kingston), $56.50; coal, $33; office rent, $50; petty expenses, $46.20	1,235	70
Collingwood ($7,133.89)		
H. Foreman, collector, grade 1, $1,750, registrar of shipping, $120, bonus, $69, travel, $15; T. E. McKim, clerk, $1,320, bonus, $279; J. H. Richardson, examiner, $1,320, overtime, $38; commission on sale of excise stamps, $90.71; postage, $65; telephone rent, $33.36; petty expenses, $5.51	5,105	58
Meaford: G. Brown, sub-collector, grade 1, $1,500, bonus, $261; board and travel, F. A. Edmonds (Waterloo), $52.70; office rent, $125; postage, telephone, etc., $89.61	2,028	31
Cornwall ($12,182.20)		
F. J. Maclennan, collector, grade 2, to Jan. 31 at $2,160 (deceased); J. H. Cline, clerk, $1,500, bonus, $261, overtime, $333, uniforms, $75; examiners: E. J. Cleary, $1,500, bonus, $261, overtime, $220.40, uniforms, $75; H. S. Prosser, $1,320, bonus, $279, overtime, $116.10, uniforms, $75; commission on sale of excise stamps, $57.26; postage, $80; street cars, $89.75; telephone rent, $30.84; petty expenses, $6.10	8,079	45
Aultsville: W. M. Evans, sub-collector, grade 1, $1,260, bonus, $279, overtime, $449.40, uniforms, $75, trips to station, $102.60; C. Clark (Kingston), board and travel, $62.75, overtime, $39.60, trips to station, $8.10; coal, $69.63; office rent, $60; postage, $34; stove, etc., $33; petty expenses, $29.19.	2,502	27
St. Regis: F. E. Taillon, sub-collector, $600, overtime, $654.40, uniforms, $75; F. England (Montreal), board and travel, $27.60, overtime, $22.80; cleaning office, $30; erecting flag pole, etc., $26; office rent, $125; sign, $25; petty expenses, $14.68	1,600	48
Deseronto ($2,882.14)		
T. C. Maloney, collector, grade 1, $1,440, registrar of shipping, $120, bonus, $202; A. L. Malley, examiner, $960, bonus, $83.25; legal expenses, O'Flynn, Diamond and O'Flynn, $15; telephone rent, $33.36; petty expenses, $28.53..	2,882	14
Fort Frances ($26,745.57)		
H. A. Prall-Pierce, collector, grade 2, $2,160; E. D. Tiernay, cashier and computing clerk, $1,800, bonus, $119; clerks: J. W. Hastie, $1,500, bonus, $261; G. W. King, to Jan. 31 at $1,380, bonus, $232.50 (transferred to Cobourg); W. C. Williams, $1,440, bonus, $261, overtime, $264, uniforms, $75; examiners: F. E. Alton, 9 m. at $1,200, 3 m. at $1,260, bonus, $297, overtime, $317, uniforms, $75; W. G. Bartley, $1,380, bonus, $279, overtime, $362.80, uniforms, $75; A. V. Haley, $960, bonus, $83.25, overtime, $380.80, uniforms, $75; M. E. Neads, $1,260, bonus, $297, overtime, $310.40, uniforms, $75; J. W. Prout, $1,500, bonus, $261, overtime, $454.40, uniforms, $75	18,995	15
Cleaning office, $78; office rent, $1,000; commission on sale of excise stamps, $43.51; postage, $175; telephone rent, $82; petty expenses, $18.51	1,397	02
Rainy River: C. A. Gorham, sub-collector, grade 1, 6 m. at $1,200, 6 m. at $1,260, bonus, $297, overtime, $651.20, uniforms, $75; examiners: W. Hirst, 9 m. at $1,020, 3 m. at $1,080; bonus, $315, overtime, $523, uniforms, $75; D. K. McGregor, $1,150, bonus, $315, overtime, $531.20, uniforms, $75; postage and p.o. box, $45; telephone rent, $36	6,353	40

Salaries and Contingencies at Ports: Ontario—Continued **Traitements et dépenses contingentes aux ports d'entrée: Ontario**—Suite	$	cts.
Fort William ($31,316.29)		
J. H. Coveney, collector, grade 4, 6 m. at $2,520, 6 m. at $2,640; clerks: C. E. Coombes (chief), $1,920, bonus, $63; R. A. Leathem (senior), 1 m. at $1,500, 11 m. at $1,560; J. W. Crowe, to Dec. 31 at $1,500, bonus, $195.75, overtime, $20.10; J. H. McLeod, $1,500, bonus, $261; K. S. Sylvester, $1,500, bonus, $261; examiners: C. E. Stewardson (senior), 6 m. at $1,560, 6 m. at $1,620, bonus, $181.98, overtime, $64.50, uniforms, $75; T. E. Batchelor, $1,260, bonus, $297, overtime, $5, uniforms, $75; W. H. Clements, $1,500, bonus, $261, overtime, $166.60, uniforms, $75; P. G. Etherington, $1,260, bonus, $297, overtime, $107.40; H. H. Fraser, $1,440, bonus, $261, overtime, $107.40, uniform, $37.50; H. A. Ross, 3 m. at $1,440, 9 m. at $1,500, bonus, $261, overtime, $163.40, uniforms, $75; J. H. Ross, $1,380, bonus, $279, overtime, $97.30, uniform, $37.50; F. B. Shiels, 3 m. at $1,440, 9 m. at $1,500, overtime, $143.40, uniform, $37.50, travel, $25; E. W. Stewardson, $1,260, overtime, $392.60, uniforms, $75; R. Strang, $1,200, bonus, $297, overtime, $110.60....	28,846	53
Cartage of mail, $112.67; commission on sale of excise stamps, $189.12; postage, $212.95; telephone rent, $92; petty expenses, $43.64.....	650	38
Pigeon River: G. S. Richards, enforcement officer, $1,200, bonus, $297, overtime, $118.10; cartage and freight, $21.63; safe, $130.50; wood, $34.50; petty expenses, $17.65	1,819	38
Galt ($17,971.41)		
T. Peck, collector, grade 2, $2,300, bonus, $60; W. J. Veitch, cashier and computing clerk, $1,800, bonus, $119; clerks: A. T. Pollock, $1,380, bonus, $279; J. W. Rendall, 6 m. at $1,080, 6 m. at $1,140, bonus, $315; examiners: A. B. Hobbs, 6 m. at $1,020, 6 m. at $1,080, bonus, $315, travel, $8.70; H. N. Simmons, 3 m. at $1,020, 9 m. at $1,080, bonus, $315, uniforms, $75; caretaking, $150; cartage, $104.05; office rent, $926.64; commission on sale of excise stamps, $198.34; postage, $52; telephone rent, $78.96; petty expenses, $54.03	11,755	72
Ayr: H. Griffin, enforcement officer, $600, bonus, $315; office rent, $100; postage, etc., $13.45	1,028	45
Preston: W. A. Dennis, sub-collector, grade 2, $1,800, bonus, $119; W. L. McKenzie, clerk, $1,500, bonus, $261; J. J. Sullivan, examiner, $1,140, bonus, $228.77; commission on sale of excise stamps, $75.60; postage, $32; telephone rent, $27.12; petty expenses, $3.75.....	5,187	24
Gananoque ($5,963.05)		
M. J. Lee, collector, grade 1, 9 m. at $1,440, 3 m. at $1,560, bonus, $246.24, overtime, $134, travel, $5; examiners, K. E. Mullen, from Mar. 24 at $960; G. E. O'Brien, 3 m. at $960, 9 m. at $1,020, bonus, $83.25, overtime, $224, uniforms, $75, board and travel, $17; cleaning office, $24; commission on sale of excise stamps, $39.47; postage, $50; telephone rent, $27.12.....	3,420	73
Lansdowne: H. J. Young, enforcement officer, to Jan. 8 at $360, bonus, $243.02; postage, telephone, etc., $17.90.....	538	66
Rockport: J. F. Fitzsimmons, sub-collector, $780, bonus, $315, overtime, $84.60, uniform, $37.50; W. A. Guild, acting sub-collector, Sept. 15 to Jan. 31, less 2 d. at $780, bonus, $35.17, overtime, $7; board and travel, J. E. Barrett (Ottawa), $41.25; office rent, $25; postage, $9.67.....	1,625	66
Officers at outports: Ivy Lea, M. McNeil, 6 m. to Nov. 30 at $600; Sugar Island, D. Byron, 26 d. to Aug. 31 at $3.....	378	00
Goderich ($12,779.84)		
A. Porter, collector, grade 1, $1,680, registrar of shipping, $120, bonus, $119, overtime, $4; J. H. Hays, examiner, $1,320, bonus, $279, overtime $4, uniforms, $75; board and travel, R. J. Lyle (Brantford), $157; commission on sale of excise stamps, $99.75; postage, $142; telephone rent, $30.84; telephone tolls and telegrams, $30.26; petty expenses, $15.87.....	4,076	72
Clinton: J. Wiseman, sub-collector, grade 1, $1,500, bonus, $261, uniforms, $75; postage, etc., $34.45	1,870	45

Salaries and Contingencies at Ports: Ontario—Continued **Traitements et dépenses contingentes aux ports d'entrée: Ontario**—Suite	$ cts.
Goderich—Concluded	
Kincardine: M. J. McPherson, sub-collector, grade 1, $1,500, bonus, $261, uniforms, $75; telephone rent, $27.24; petty expenses, $37.12.....	1,900 36
Seaforth: F. G. Neelin, sub-collector, grade 1, $1,500, uniforms, $75; board and travel, P. L. Farnsworth (Brantford), $176; postage, etc., $51.40.....	1,802 40
Southampton: sub-collectors, grade 1, R. F. Clark, to Aug. 8 at $1,140, registrar of shipping, $42.58, bonus, $105.38; A. E. Stewart, from Jan. 30 at $1,020, registrar of shipping, $20.66, bonus, $12.39; board and travel: R. F. Clark, $50; P. L. Farnsworth (Brantford), $26.45; G. B. Urquhart (Ottawa), $204.65; S. H. Waggoner (Ottawa), $279.05; cleaning office, $40; livery, $25; office rent, $120; telephone rent, $27.12; items under $25, $55.69.....	1,588 95
Wingham: W. H. Fraser, sub-collector, grade 1, 6 m. at $1,020, 6 m. at $1,080, bonus, $315, uniforms, $75; postage, telephone, etc., $100.96.....	1,540 96
Guelph ($20,286.95)	
G. J. Thorp, acting collector, grade 3, $2,400, bonus, $60; J. R. Hanlon, computing clerk, $1,920, bonus, $63; cashier and computing clerks: G. L. Bush, 6 m. at $1,500, 6 m. at $1,560, bonus, $231.48, overtime, $244.50, uniform, $37.50; J. A. Lillie, 4 m. to July 31 at $1,800, bonus, $39.64 (deceased); E. C. O'Brien, exciseman, grade 2, $1,560, bonus, $202; clerks: Miss A. J. Heffernan, $1,320, bonus, $279; W. H. Hinds, $960, bonus, $315, overtime, $63.50; J. D. Lillie, from Sept. 28 at $960, bonus, $42.27; G. Whitelaw, examiner, $1,380, bonus, $279, overtime, $154; Mrs. J. W. Arnold, stenographer, from May 21 at $960, bonus, $71.76; board, travel, etc.: J. S. Craig (Hamilton), $127.80; J. R. Hanlon, $74.70; C. R. Kendall (Barrie), $93.20; E. C. O'Brien, $59.55; express, $28.45; legal expenses, J. H. McElderry, $13; commission on sale of excise stamps, $477.05; postage, $230; street cars, $102; telephone rent, $61.56; petty expenses, $30.81.....	16,367 16
Hanover: D. Weppler, sub-collector, grade 1, $1,500, bonus, $261, uniforms, $75; travel, $9; board and travel, H. Hawley (Brantford), $81.65; postage, telephone, etc., $95.65.....	2,022 30
Walkerton: L. H. McNamara, sub-collector, grade 1, $1,500, bonus, $261; board and travel, C. C. Bond (Toronto), $40.21; postage, telephone, etc., $73.33..	1,874 54
Postmasters' commission on collections: Durham, $8.06; Mount Forest, $14.89.	22 95
Hamilton ($182,747.28)	
R. Colvin, collector, grade 5, $3,600, travel, $2.70; W. A. Baby, collector, excise, grade 4, $3.120; J. O'Brien, deputy collector, excise, $2,400, bonus, $60; divisional appraisers: A. McLaughlin, $2,640; F. G. Woolcott, $2,640; R. T. Land, appraiser, $2,640; C. H. Hughes, assistant appraiser, $2,040, bonus, $60; P. H. Hewson, surveyor, $2,520; W. Peebles, gauger, $2,040, bonus, $60; R. L. Haskins, account clerk, $2,040, bonus, $60; J. L. O'Brien, exciseman, grade 4, April, $183.33, bonus $5 (deceased); cashiers: C. F. Farmer, $1,920, bonus, $63; W. Greenhalgh, 3 m. at $1,680, 9 m. at $1,800; M. B. Hanley, $1,920, bonus, $63; J. L. Callon, express and postal cashier, $1,740; R. N. Leask, senior clerk-stenographer, $1,560, bonus, $202; warehouse keepers: W. E. Dunn, $1,380, bonus, $279, overtime, $24; J. A. Honeycombe, $1,380, bonus, $279, overtime, $68.10; J. E. Kelly, $1,380, bonus, $279.....	40,418 13
Special excisemen: J. F. Boyd, grade 3-C, $2,400, bonus, $60; A. Ballentine, grade 2, $2,160, bonus, $60; P. F. Griffin, grade 2, $1,560, bonus, $202; W. J. Elliott, grade 1, $1,920, bonus, $62.25; T. H. Hayhurst, grade 1, $1,920, bonus, $63; J. O. Hiscott, grade 1, $1,920, bonus, $63; J. L. Mitchell, grade 1, $1,920, bonus, $63.....	14,373 25
Senior clerks: W. Dickson, 9 m. at $1,800, 3 m. at $1,920, bonus, $104.94; R. W. Dumbrille, $2,040, bonus, $60; D. R. Gibson, $2,040; A. F. Hackbush, $2,040, bonus, $60; J. J. Haygarth, $2,040, bonus, $60, overtime, $28.80; H. J. Kirkpatrick, $1,920, bonus, $63, travel, etc., $3.05.....	12,289 79
Computing clerks: T. W. Farmer, $1,800, bonus, $119; J. E. Foreman, $1,920, bonus, $63; W. R. Glass, $1,920, bonus, $63; J. J. Lawlor, $1,920, bonus, $63; C. H. Ross, $1,800, bonus, $119; H. W. Temple, $1,920, bonus, $63.....	11,770 00

Salaries and Contingencies at Ports: Ontario—Continued $ cts.
Traitements et dépenses contingentes aux ports d'entrée: Ontario—Suite

Hamilton—Concluded

Express and postal computing clerks: C. Catchpole, $1,500, bonus, $261; G. Dean, $1,620, bonus, $162; H. W. Dow, $1,500, bonus, $261, overtime, $33.30; B. P. Flynn, $1,500, bonus, $261; J. S. McKelvey, $1,500, bonus, $261; W. J. Sherring, $1,620, bonus, $162, overtime, $33.30 ..... 10,674 60

Clerks: A. McCandlish (chief), 3 m. at $2,160, 9 m. at $2,280; W. B. Appleton, $1,320, bonus, $279; R. M. Awrey, $1,200, bonus, $297; R. J. Burke, $1,380, bonus, $279; D. P. Campbell, April 1 to May 5 at $1,080, May 6 to Mar. 31, less 5 d. at $1,140, bonus, $71.02; J. S. Craig, $1,500, bonus, $261; R. B. Craig, $1,500, bonus, $261; C. W. Dodman, $1,380, bonus, $279; A. Flewitt, $1,200, bonus, $297, overtime, $33.30; J. H. Lewis, 3 m. at $1,020, 9 m. at $1,080, $1,065, bonus, $74.79; W. F. Locke, $1,500, bonus, $261; M. T. Marshall, 6 m. at $1,080, 6 m. at $1,140, bonus, $315; W. S. Moore, $1,500, bonus, $261; F. J. Quinn, $1,500, allowance as relieving officer, $240, bonus, $150; F. R. Taylor, $1,380, bonus, $279; J. T. Taylor, April 1 at $1,260, April 2 to Mar. 31 at $1,320, bonus, $279.05; H. Walker, $1,320, bonus, $279, overtime, $15 ..... 27,754 57

Messenger-clerks: C. Blackman, 2 m. to May 31 at $900, bonus, $52.50; W. J. Henderson, $950, less 5 d., bonus, $310.77; T. J. O'Reilly, $1,000, bonus, $315; F. Turner, 6 m. at $660, 6 m. at $720, bonus, $315 ..... 3,770 50

Examiners: W. A. Abrahart, $960, bonus, $315, overtime, $49; M. W. Angle, $1,320, bonus, $279, overtime, $4; J. W. Askew, $1,380, bonus, $279, overtime, $43; M. C. Beasley, $1,380, bonus, $279; G. W. Burkholder, $1,320, bonus, $279, overtime, $144; A. E. Croal, $1,320, less 7 d., bonus, $273.58, overtime, $420, uniforms, $75; J. H. Hanham, $1,320, bonus, $279; A. Himmen, $960, bonus, $127.41; T. Humphreys,, $1,260, bonus, $297; A. Martin, $1,380, bonus, $279, overtime, $390, uniforms, $75; G. A. McCully, $1,320, bonus, $279, overtime, $362.40, uniform, $37.50; F. M. Mingay, $960, bonus, $198.46, overtime, $33.30; A. O'Dell, $1,380, bonus, $279, overtime, $283.50; J. W. Sinclair, $1,320, bonus, $279, overtime, $27.50 ..... 23,220 98

Truckmen: T. E. Bowstead, $1,260; L. Carter, $1,260, bonus, $297, overtime, $12; A. W. Deans, 9 m. at $1,080, 3 m. at $1,140, bonus, $315, overtime, $3; D. McLean, $1,260, bonus, $297, overtime, $12; T. Pollard, $1,260, bonus, $297, overtime, $3 ..... 7,371 00

Cartage: Armstrong Cartage and Warehousing Co., $1,389.30, Grant Cartage and Forwarding Co., $131.80, Hendrie & Co., $1,671.50, D. Hobbs, $84; laundry, $61.43; legal services, H. A. Burbidge, $20.80; G. B. Burson, $20; O'Reilly and Kay, $43.50; H. D. Petrie, $27.90; light, $79.16; office rent, $9,300; commission on sale of excise stamps, $1,445.99; postage, $720; power for elevator, $68.52; street cars, $450; telephone rent, $664.12; items under $50, $224.13 ..... 16,402 15

Burlington: G. W. Alton, sub-collector, grade 1, $1,500, bonus, $261; bus fares, $48; coal, $48; office rent, $165; travel, etc., J. S. Craig (Hamilton), $56.80, A. McLaughlin (Hamilton), $1.95; postage, etc., $50.68 ..... 2,131 43

Dundas: C. W. Sealey, sub-collector, grade 2, $1,800, bonus, $119; W. Lawson, examiner,$1,380, bonus, $279; postage, telephones, etc., $134.48 ..... 3,712 48

Dunnville: J. R. Robb, sub-collector, grade 1, 6 m. at $1,200, 5 m. to Feb. 29 at $1,260, bonus, $272.25 (deceased); E. J. McCoy, examiner, 9 m. at $1,020, 3 m. at $1,080, bonus, $315; board and travel, J. S. Craig (Hamilton), $445.80; commission on sale of excise stamps, $61.38; postage, $78; telephone rent, $25; petty expenses, $43 ..... 3,400 43

Grimsby: F. T. Shoebridge, sub-collector, grade 1, 6 m. at $1,260, 6 m. at $1,320, bonus, $288, overtime, $66.80; board and travel, J. S. Craig (Hamilton), $47.60; postage, telephones, etc., $136.53 ..... 1,828 93

Oakville: W. A. Ferrah, sub-collector, grade 1, $1,500; office rent, $240; trips to station, $60; postage, telephones, etc., $112.59 ..... 1,912 59

Port Maitland: A. J. Hoshal, sub-collector, grade 1, $1,320, overtime, $351; postage, $45.45 ..... 1,716 45

Ingersoll ($4,256.66)

F. G. Walley, collector, grade 2, $2,160, bonus, $60; J. J. Lynch, examiner, $1,500, bonus, $261, uniforms, $75; board and travel, G. M. Cook (Brantford), $92.65; postage, telephone, etc., $108.01 ..... 4,256 66

Salaries and Contingencies at Ports: Ontario—Continued **Traitements et dépenses contingentes aux ports d'entrée: Ontario**—Suite	$	cts.
Kenora ($5,668.59)		
J. Hanley, collector, grade 1, $1,680, registrar of shipping, $180, bonus, $69; E. F. MacGillivray, examiner, $1,020, bonus, $83.25; O. C. Groves, examiner, Bigsby Island, July 19 to Nov. 9 at $960, bonus, $97.64; board and travel, A. E. Chase (Port Arthur), $69.90; postage, telephone, etc., $146.18.....	3,643	52
Dryden: J. McFadyen, sub-collector, grade 1, $1,500, bonus, $261; board and travel, A. E. Chase (Port Arthur), $66.25; office rent, $150; postage, etc., $47.82.....	2,025	07
Kingston ($31,862.71)		
A. Strachan, collector, grade 3, $2,520, registrar of shipping, $240; A. W. Cathcart, assistant appraiser, 3 m. at $1,800, 9 m. at $1,920, bonus, $76.98; clerks: T. Gaskins (senior), $2,040, bonus, $60, overtime, $2; A. E. Doherty, $1,320, bonus, $279, overtime, $112.40, uniform, $37.50; W. D. Graves, to Oct. 31 at $1,380, bonus, $162.75; L. M. Loney, $1,500, bonus, $261, overtime, $211, uniform, $37.50; W. H. Montgomery, $1,500; J. J. Newman, $1,380, bonus, $279, overtime, $155.40, uniform, $37.50; R. J. Somerville, $1,080, bonus, $315, overtime, $149.20, uniform, $37.50; J. Mallen, messenger-clerk, $950, bonus, $315, overtime, $32.80; examiners: C. Clark, $1,320, overtime, $256.30, uniforms, $75; W. H. Cockrill, 3 m. at $1,080, 9 m. at $1,140, bonus, $315; W. J. Frizell, $1,380, overtime, $17.40; H. J. Guy, $1,380, bonus, $279; T. Healey, to Aug. 31 at $1,260, $525 (deceased); J. Hogan, $1,380; H. C. McIlquham, 3 m. at $1,380, 9 m. at $1,440, bonus, $265.50, overtime, $249.60, uniforms, $75; J. Stansbury, $1,200, bonus, $297; J. W. Connor, truckman, from Sept. 11 at $960, bonus, $175.....	30,059	66
Advertising, $42; commission on sale of excise stamps, $157.05; postage, $110; telephone rent, $108.48; towels, $15.40; petty expenses, $35.12.....	468	05
Officers at outports: Point Alexandria, W. E. Horne, $350; Portsmouth, J. Graham, $120; Wolfe Island, R. McCready $550, bonus, $315.....	1,335	00
Kitchener ($34,065.40)		
M. Schiedel, collector, grade 4, $2,640; E. Break, assistant appraiser, $2,040, bonus, $60; E. Wackett, cashier and computing clerk, $1,320, bonus, $279; clerks: L. Feik (chief), 11 m. at $1,560, 1 m. at $1,920, bonus, $190.38, travel, $180.50; I. G. Axt, $1,080, bonus, $72; J. Klepper, $1,260, bonus, $297; examiners: H. H. Becker, $960, arrears, $160, bonus, $83.25; A. O. Bowman, $1,380, bonus, $279, uniforms, $75; Miss R. M. Ogram, clerk-stenographer, 9 m. at $960, 3 m. at $1,020, bonus, $83.25; A. W. Abbott, truckman, from Mar. 3 at $960, $74.84, bonus, $6.48.....	15,085	70
Cartage and express, $74.30; commission on sale of excise stamps, $479.34; postage, $65; telephone rent, $93.84; telephone tolls, telegrams, etc., $26.60.	739	08
Elmira: W. H. Zilliax, sub-collector, grade 1, $1,500, bonus, $261; postage, telephone, etc., $62.64.....	1,823	64
New Hamburg: J. J. Vance, sub-collector, to Sept. 17 at $1,020, bonus, $146.12; board and travel: F. A. Edmonds (Waterloo), $294.45, M. Schiedel (Kitchener), $4.05; office rent, $120; postage, etc., $24.03.....	1,061	82
Waterloo: E. H. Schlosser, sub-collector, grade 2, 6 m. at $1,560, 6 m. at $1,680, bonus, $175.98; special excisemen: J. H. Cheseldine, grade 3-A, $2,640; N. Martin, grade 1, $1,920, bonus, $63, overtime, $17; F. W. Thomas, grade 1, $1,920, bonus, $63, overtime, $147; A. Uffelman, grade 1, $1,920, bonus, $63, overtime, $164; F. A. Edmonds, clerk, $1,140, bonus, $315; examiners: W. Chivers, 3 m. at $1,320, 9 m. at $1,380, bonus, $279; H. A. Rogers, $1,380; commission on sale of excise stamps, $67.52; telephone rent, $78.96; petty expenses, $126.70	15,355	16
Lindsay ($6,554.61)		
J. J. Glass, collector, grade 1, $1,680, registrar of shipping, $120, bonus, $119; Miss B. H. Wallace, clerk, $1,200, bonus, $297; examiners: R. W. Abraham, 6 m. at $1,020, 6 m. at $1,080, bonus, $144.86; J. W. Tompkins, $1,500, less 7 d. half pay, bonus, $258.55; commission on sale of excise stamps, $95.55; postage, $64; telephone rent, $33.36; petty expenses, $6.40.....	6,554	61

Salaries and Contingencies at Ports: Ontario—Continued $ cts.
Traitements et dépenses contingentes aux ports d'entrée: Ontario—Suite

London ($85,522.46)

O. H. Talbot, collector, grade 5, $3,240; C. E. Webbe, deputy collector, $2,400, bonus, $60; divisional appraisers: W. R. Roome, 9 m., less 1 d. at $2,280, 3 m. less 2 d. at $2,400, bonus, $59.52; G. Tyler, $2,640; H. W. Wooster, cashier, 3 m. at $1,800, 9 m. at $1,920, bonus, $76.98; B. C. McCann, supervising officer, $1,920, bonus, $63; J. P. Whitehead, special exciseman, grade 1, $1,920; H. H. Pingel, exciseman, grade 2, $1,560, bonus, $202; G. W. Smyth, gauger, 9 m. at $1,680, 3 m. at $1,800, bonus, $142.23; senior clerks: R. Johnston, $2,040, bonus, $60, overtime, $20.90; A. G. McCormick, $1,800, bonus, $119; J. T. Robinson, $2,040, bonus, $60; computing clerks: E. H. Anstie, 2 m. at $1,500, 10 m. at $1,560, bonus, $211.80, overtime, $24.50; F. V. Granger, 2 m. at $1,380, 10 m. at $1,560, bonus, $214.80; W. R. Thomas, 2 m. at $1,380, 10 m. at $1,560, bonus, $214.80; clerk-stenographers: Margaret De Courcy, $1,200, bonus, $297; A. M. Quick, April 1 to July 1 at $1,020, less half pay 1 d., July 2 to Mar. 31 at $1,080, bonus, $314.56, overtime, $12.10; B. J. Medland, messenger-clerk, 6 m. at $720, 6 m. at $780, bonus, $110.45, overtime, $23; C. V. Young, truckman, $960, bonus, $315; L. G. Stinson, messenger, $600, bonus, $315..... 37,551 03

Clerks: W. H. Down (chief), 9 m. at $2,040, 3 m. at $2,160, bonus, $60; W. Bartlett, $1,500, bonus, $261; S. M. Brown, $1,320, bonus, $279, overtime, $3; R. N. Errington, $1,320, bonus, $279, overtime, $140.50; F. H. Farnworth, 11 m. at $1,380, 1 m. at $1,560, bonus, $272.58; G. Grant, $1,260, bonus, $297; W. M. Howie, 9 m. at $1,020, 3 m. at $1,080, bonus, $56.16, overtime, $18.40; J. H. Kidner, $1,380, bonus, $279, overtime, $199.40, uniform, $37.50; G. E. McKenzie, 3 m. at $1,260, 9 m. at $1,320, allowance as relieving officer, $240, bonus, $216.72; H. W. Paddell, 3 m. at $1,380, 9 m. at $1,440, bonus, $265.50; S. E. Wood, 9 m. at $1,020, 3 m. at $1,080, bonus, $315..... 18,264 76

Examiners: J. A. Carrothers, $1,380, bonus, $279, overtime, $719.60, uniforms, $75; T. Cousins, $1,440, bonus, $261; W. H. Hicks, $1,500, bonus, $261; J. W. Kingsmill, $1,380, bonus, $279, overtime, $705, uniforms, $75; P. C. Lewis, $1,500, bonus, $261, overtime, $470.80, uniforms, $75; W. A. Lindsay, $1,380, bonus, $279; C. W. Miller, $1,320, bonus, $279; H. Noble, $1,200, bonus, $60, overtime, $1; R. J. Orr, $1,500, bonus, $261, overtime, $140, uniforms, $75; F. C. Pugsley, 3 m. at $1,260, 9 m. at $1,320, bonus, $283.50, overtime, $110.50, uniforms, $75; S. J. Southcott, $1,500, bonus, $261, overtime, $380.60, uniforms, $75..... 21,147 00

Board and travel, J. A. Carrothers, $187.50, J. H. Kidner, $61.50, J. W. Kingsmill, $171, R. Johnston, $62.20, G. W. Smyth, $104; cartage, W. Donohue, $298.75, W. McCombs, $1,167.35; laundry, $48; legal services, Ivey, Elliott & Gillanders, $44.05, M. P. McDonagh, $92.78, F. J. Murphy, $20; commission on sale of excise stamps, $613.11; postage, $460; street cars, $240; telephone rent, $247.80; petty expenses, $48.82..... 3,866 86

Glencoe: J. A. Jones, sub-collector, grade 1, $1,320, bonus, $279; postage, telephone, etc., $57.58..... 1,656 58

Parkhill: D. G. Gray, sub-collector, $1,020, bonus, $315; board and travel, H. H. Pingel (London), $42.05; postage, etc., $24.88..... 1,401 93

Strathroy: B. M. Lillie, sub-collector, grade 1, $1,260, bonus, $297; postage, telephone, etc., $77.30..... 1,634 30

Midland ($8,033.92)

W. E. Haggart, collector, grade 2, $1,800, registrar of shipping, $180, bonus, $63; examiners: S. Vyvyan, $1,500, bonus, $212, overtime, $52.50; J. W. Webber, $1,380, bonus, $279, overtime, $125.20, uniform, $37.50; W. E. Wilson, 3 m. to Mar. 31 at $1,140, bonus, $78.75, overtime, $49.50; commission on sale of excise stamps, $116.18; postage, $40; telephone rent, $57.96; petty expenses, $10..... 6,266 59

Penetanguishene: J. M. McGuire, sub-collector, grade 1, $1,500, uniform, $37.50, travel, 90c.; office rent, $120; items under $50, $108.93..... 1,767 33

Salaries and Contingencies at Ports: Ontario—Continued **Traitements et dépenses contingentes aux ports d'entrée: Ontario**—Suite	$	cts.
Morrisburg ($4,826.74)		
A. G. Drew, collector, grade 1, $1,320, bonus, $279, overtime, $427.90, uniform, $37.50; Miss M. M. Drew, clerk, $780; board and travel, F. A. Barr (Smith's Falls), $68.10; coal, $84.16; commission on sale of excise stamps, $48.47; office rent, $240; postage, $94.38; telephone rent, $28.70; petty expenses, $74.07	3,482	28
Iroquois: C. J. Lazerte, sub-collector, $900, bonus, $94.50, uniform, $37.50; cleaning office, $38; coal, $81.76; office rent, $150; petty expenses, $42.70	1,344	46
Napanee ($4,415.24)		
J. M. Thomson, collector, grade 1, $1,680, bonus, $150; R. J. Lancaster, examiner, 6 m. at $1,080, 6 m. at $1,140, bonus, $315; board and travel, L. M. Loney, (Kingston), $32.85; W. Millar (Brockville), $78.60; commission on sale of excise stamps, $52.71; postage, $33; telephone rent, $33.36; petty expenses, $7.05	3,492	57
Bath: H. D. Wemp, sub-collector, $600, bonus, $315; postage, etc., $7.67	922	67
Niagara Falls ($110,962.38)		
J. J. Flynn, collector, grade 4, $2,520; W. S. Byers, appraiser, $2,400, bonus, $60; computing clerks: T. F. Burton, $1,920, bonus, $63; W. H. House, to Sept. 30 at $1,920, bonus, $31.50; L. F. Rose, April 1 to May 31, Nov. 1 to Dec. 31 at $1,800, Jan. 1 to Mar. 31 at $1,920, bonus, $55.39 (June 1 to Oct. 31 paid from Inspection); supervising officers: J. Burns, to Oct. 31 at $1,920; G. A. Swayze, 7 m. at $1,320, 5 m. at $1,560, bonus, $246.90, overtime, $665.60; freight examiners, U.S.: R. H. Hamilton, $1,500, bonus, $261, overtime, $672.60; C. D. Johnston, $1,500, bonus, $261, overtime, $672.60; G. B. Bogardus, clerk-stenographer, $1,260, bonus, $297, overtime, $86.20, uniform, $35; H. A. Neil, enforcement officer, $500, bonus, $315, overtime, $89	19,9991	79
Clerks: U. H. Bowen (chief), 3 m at $2,160, 9 m. at $2,280, bonus, $60; C. W. Cryderman, $1,500, bonus, $261, overtime, $417, uniforms, $75; T. C. Fisher, $1,200, bonus, $297, overtime, $154.80; D. E. Glendon, to Mar. 15 at $1,140, bonus, $301.45, overtime, $220.20, uniform, $35; M. J. McMahon, $1,500, bonus, $261; A. R. Robertson, $1,600, bonus, $162	11,385	42
Senior examiners: J. P. Coan, $1,560, overtime, $665.60; J. W. Dunk, $1,560, bonus, $202, overtime, $639.80, uniforms, $72.50; A. R. Green, $1,560, bonus, $202, overtime, $661.60, uniforms, $72.50; S. J. McMahon, $1,560, bonus, $202, overtime, $592.80, uniforms, $75; A. C. Milne, $1,560, bonus, $202, overtime, $657.60, uniforms, $75; E. E. Shriner, $1,560, bonus, $202, overtime, $653.40, uniforms, $75	14,610	80
Examiners: W. R. Baker, from Oct. 8 at $960, less 3 d., bonus, $148.97; J. M. Bampfield, from Aug. 27, at $960, bonus, $187.98, overtime, $366.20; F. L. Biggar, $1,320, bonus, $279, overtime, $642.40, uniforms, $105; F. W. Breckon, $1,320, bonus, $279, overtime, $647.80, uniform, $72.50; F. H. Brunton, to Feb. 13 at $960, less 16 d., bonus, $260.72, overtime, $199.80, uniform, $37.50; G. E. Buckley, $1,320, bonus, $279, overtime, $632.20; M. S. Chamberlain, $1,320, bonus, $279, overtime, $639.20, uniforms, $75; C. H. Day, $1,320, bonus, $279, overtime, $662.40, uniform, $37.50; R. L. Field, to Nov. 30 at $1,320, bonus, $186, overtime, $407.40, uniform, $37.50; W. S. Field, $1,320, bonus, $279, overtime, $378.40, uniform, $35; R. A. Glynn, $960, bonus, $83.25, overtime, $339.40, uniform, $37.50; A. Gray, $1,320, bonus, $279, overtime, $600.60; L. J. Hanna, $1,320, bonus, $279, overtime, $663.60, uniforms, $70; F. Harper, $960, bonus, $315, overtime, $667.60, uniforms, $72.50; J. H. Hern, $1,320, overtime, $646, uniforms, $70	28,058	41
Examiners—(concluded).—W. A. Kerr, $1,320, bonus, $279, overtime, $599; J. F. Miller, $1,320, bonus, $279, overtime, $638, uniforms, $70; H. Nidle, $1,320, overtime, $672.60; G. E. Pattinson, $1,320, bonus, $279, overtime, $653.40; L. C. Payne, from Oct. 8 at $960, bonus, $151.57, overtime, $52; S. G. Prest, $1,320, bonus, $279, overtime, $642.40, uniforms, $75; L. S. Quartus, April 1 to May 15, Dec. 3 to Mar. 31 at $1,200, bonus, $134.13, overtime, $93.40; P. G. Reilly, $1,320, bonus, $279, overtime, $630.50, uniforms, $72.50; M. E. Shoveller, from Aug. 25 at $960, bonus, $50.08, overtime, $145.20, uniform, $37.50; R. Slogett, from Aug. 25 at $960, bonus, $189.68, overtime, $374.40, uniform, $35; H. F. Sullivan, 11 m. at $1,320, 1 m. at $1,560, bonus, $272.58, overtime, $289.40, uniform, $37.50; C. W. Thompson, $1,320, bonus,		

Salaries and Contingencies at Ports: Ontario—Continued $ cts.
Traitements et dépenses contingentes aux ports d'entrée: Ontario—Suite

Niagara Falls—Concluded

Examiners—*Concluded.*
$279, overtime, $648.40, uniforms, $110; J. M. Wallace, $1,320, bonus, $279, overtime, $636.70, uniforms, $70; F. Whitwell, $1,320, overtime, $670.10, uniforms, $72.50; F. G. Wood, $1,320, bonus, $279, overtime, $657.60, uniforms, $107.50; A. M. Shaw, Queenston, $1,200, bonus, $297, overtime, $507.80, uniforms, $72.50 ..... 29,897 94
Caretaking, $275; commission on sale of excise stamps, $185.92; postage, $1,600; telephone rent, $138; petty expenses, $59.10 ..... 2,258 02
Chippewa: A. Herbold, sub-collector, grade 1, $1,500; fuel, etc., $61.74; office rent, $75; petty expenses, $21.91 ..... 1,658 65
Niagara: J. H. Burns, sub-collector, $1,050, bonus, $315, overtime, $185.20, uniforms, $70; H. S. O'Melia, examiner, $1,000, bonus, $83.25, overtime, $204.10, uniforms, $75; office rent, $100; postage, etc., $18.80 ..... 3,101 35

North Bay ($24,265.22)

A. Torrance, collector, grade 2, $2,160, bonus, $60; E. H. Young, cashier and computing clerk, $1,800, bonus, $119, travel, $1.50; clerks: W. Irvine, $1,500, bonus, $261; H. L. Underwood, from Aug. 6, less 2 d., at $960, bonus, $106.85; A. G. Fowler, examiner, $1,500, bonus, $261, uniforms $75; board and travel, W. Short (Cobalt), $110.75; express, $38.62; commission on sale of excise stamps, $95; postage, $210; telephone rent, $48.24; telephone tolls, $40.90; petty expenses, $7 ..... 9,016 79
Cobalt: M. Bourke, sub-collector, grade 2, $1,800, bonus, $119; W. Short, clerk, $1,320, bonus, $279; W. E. Haywood, examiner, $1,020, bonus, $315; cleaning office, $120; electric fan, $38.32; office rent, $840; commission on sale of excise stamps, $140.79; postage, $106; telephone rent, $40; telephone tolls and telegrams, $36.85; petty expenses, $24.22 ..... 6,199 18
Cochrane: W. A. Morgan, sub-collector, grade 1, from Aug. 4 at $1,020, bonus, $207.46; board, etc., R. L. Northan (Port Arthur), $389; cleaning office, $100; office rent, $416; commission on sale of excise stamps, $88.94; postage, $78.20; telephone rent, $40; petty expenses, $42.35 ..... 2,033 72
Moose Factory, G. R. Ray, sub-collector, 12 m. to Dec. 31 ..... 200 00
New Liskeard: office rent, $100; commission on sale of excise stamps, $58.81; postage, $41.50; telephone rent, $32; telephone tolls, $76.65 ..... 308 96
South Porcupine: postmaster's commission on collections, $37.53; postage, etc., $2.65 ..... 40 18
Sturgeon Falls: T. Dumouchelle, sub-collector, grade 1, $1,380; counter, etc., $70; filing safe, $130.50; office furniture, $69.15; office rent, $360; postage, $31.50; petty expenses, $73.10 ..... 2,114 25
Timagami: board and travel, A. G. Fowler (North Bay), $317.65; postage, $5.. 322 65
Timmins: J. Kennedy, sub-collector, grade 1, $1,080, less 1 d., bonus, $314.15; O. Robertson, examiner, 3 m. at $960, 9 m. at $1,020, less $72.99 paid by D.S.C.R., bonus, $292.46, removal expenses from South Porcupine, $18; board and travel, A. E. Chase (Port Arthur), $182.25, A. G. Fowler (North Bay), $83.50, J. Kennedy, $12.50, O. Robertson, $78.73, H. Underwood (North Bay), $115.62; cleaning office, $78; office rent, $420; commission on sale of excise stamps, $91.12; postage, $110; repairs to office,, $110; telephone rent, $45; petty expenses, $69.05 ..... 4,029 49

Orillia ($10,626.47)

G. Millar, collector, grade 1, 3 m. at $1,560, 9 m. at $1,680, bonus, $162.99; clerks: J. F. Lynch, 3 m. at $1,380, 9 m. less ½ d. at $1,440, bonus, $265.15; W. A. Quinn, $1,500, less 2½ d.; H. L. Bell, examiner, 6 m. at $1,020, 6 m. at $1,080, bonus, $315, uniforms, $75; commission on sale of excise stamps, $68.38; postage, $70; telephone rent, $30.84; petty expenses, $14.88 ..... 6,615 23
Bala: S. M. Jackson, preventive officer, 4 m. to Sept. 30 at $600, bonus, $31.48, uniform, $37.50; petty expenses, $5.31 ..... 274 29
Bracebridge: R. A. Findlay, sub-collector, grade 1, $1,500, bonus, $261, uniforms, $75; board and travel, W. A. Quinn (Orillia), $59.45; postage and p.o. box, $66; items under $25, $67.52 ..... 2,028 97

Salaries and Contingencies at Ports: Ontario—Continued **Traitements et dépenses contingentes aux ports d'entrée: Ontario**—Suite	$	cts.
Orillia—Concluded		
Gravenhurst: enforcement officers, H. H. Marter, to July 3 at $600, bonus, $81.29, overtime, $15.40, F. W. Marter, from July 4 at $600, bonus, $70.07, overtime, $64.80, uniform, $37.50; office rent, $180; postage, etc., $52.53.....	1,101	59
Huntsville: W. E. Moir, enforcement officer, 4 m. to Sept. 30, at $600, bonus, $31.48, uniform, $37.50; petty expenses, $31.03.....	300	01
Lake Joseph: J. Hudson, enforcement officer, June 16 to Sept. 30 at $50 per m., bonus, $91.88, uniform, $37.50; postage, $2.....	306	38
Oshawa ($18,168.77)		
C. E. Thomas, collector, grade 4, $3,000; D. A. Valleau, appraiser, $2,400, bonus, $60; N. F. Mechin, assistant appraiser, 3 m. at $1,800, 9 m. at $1,920, bonus, $76.98; R. Meek, cashier, 3 m. at $1,440, 9 m. at $1,560, bonus, $216.72; R. McDonald, cashier and computing clerk, 6 m. at $1,020, 5 m. at $1,080, 1 m. at $1,560, bonus, $71.58; clerks: F. E. Ellis, $1,260; J. A. Moore, 3 m. at $1,080, 9 m. at $1,140, bonus, $315; examiners: R. D. Everard, April 1 to May 13 (noon), Sept. 24 to Feb. 10 at $1,020, less half pay 26 d., and less $10.44 paid by D.S.C.R., Feb. 11 to Mar. 31 at $1,080, bonus, $48.43; C. E. Gillard, $1,380, bonus, $279, uniform, $37.50; A. Gunnell, $960, bonus, $83.16, uniform, $37.50; J. H. Lee, $1,020, bonus, $315; commission on sale of excise stamps, $217.55; postage, $50; telephone rent, $81.60; petty expenses, $13.07.	18,168	77
Ottawa ($123,334.77)		
F. M. Journeaux, collector, grade 5, $3,420; appraisers: T. S. Beilby, $2,400, bonus, $60; P. Mullin, $2,040; W. C. Wills, supervising officer, $1,920, less 6 d., bonus, $61.98; express and postal computing clerks: O. L. Chartrand, $1,920, bonus, $63; J. H. Wood, 9 m. at $1,380, 3 m. at $1,440, bonus, $274.50, overtime, $20; J. E. Mulligan, cashier, $1,800, bonus, $119; express and postal cashiers: A. L. Duhamel, $1,560, bonus, $201.96; W. H. Sproule, $1,740, bonus, $150; F. I. Daniels, warehouse keeper, $1,500, bonus, $261; M. J. Harty, messenger-clerk, $1,000, bonus, $315; truckmen: J. V. Lacasse, from Nov. 13 at $960, bonus, $120.75; A. C. Meloche, $960, bonus, $315.....	23,954	22
Senior clerks: G. E. Booth, $2,040, bonus, $60; O. H. Cogswell, $2,040, bonus, $60; T. A. Hood, $2,040, bonus, $60; J. McCulloch, $2,040, bonus, $60; F. C. M. Richardson, 7 m. at $1,740, 5 m. at $1,800, bonus, $137.05, overtime, $191.	10,493	05
Computing clerks: J. A. Chisholm, $1,680, bonus, $150; C. E Driscoll, $1,920, bonus, $63; W. J. Fraser, $1,920, bonus, $63; F. C. Hewton, $1,920, bonus, $63; J. L. McCullough, $1,920, bonus, $63.....	9,762	00
Clerks: M. F. Kehoe (chief), 3 m. at $2,040, 9 m. at $2,160, bonus, $60; J. Bennett, 2 m. to May 31 at $1,500, bonus, $43.50 (deceased); J. P. Farrell, 9 m. at $1,080, 3 m. at $1,140, bonus, $315; A. C. Hugg, from Sept. 26 at $960, bonus, $161.88; S. Howe, $1,500, bonus, $261; J. A. Landry, $1,320, bonus, $279; C. C. MacIver, 11 m. at $1,080, 1 m. at $1,260, bonus, $313.50; A. F. MacMillan, 9 m. at $1,080, 3 m. at $1,140, bonus, $315; E. A. Marsh, 6 m. at $1,080, 6 m. at $1,140, less $28.05 paid by D.S.C.R., bonus, $315; H. J. Mercier, $1,380, less 1 d.; L. E. Noel, $1,380, bonus, $279, overtime, $4; J. B. Potvin, $1,500, bonus, $261, overtime, $22.40; W. C. Saunders, $1,500, bonus, $261, overtime, $46.40; A. Savageau, to June 30 at $1,320, bonus, $69.75; J. Ussher, $1,380, bonus, $279; J. I. Wilkins, $1,500, bonus, $261....	22,573	74
Clerk-stenographers: M. E. Carroll, to July 3, less 1 d., at $960, bonus, $21.24; Miss E. M. Costello, 3 m. at $1,080, 9 m. at $1,140; bonus, $315; M. Robertson, from July 28 at $960, bonus, $56.33; F. A. Stone, to Jan. 3, less 3 d., at $960, bonus, $63.04.	3,196	09
Examiners: T. H. Burns (senior), $1,680, bonus, $150, overtime, $251.80, uniforms, $75; E. H. Benoit, $1,320, bonus, $279; J. M. Bond, $1,440, bonus, $261; W. Cox, $1,320, bonus, $279; W. Goodin, $1,320, bonus, $279; E. Murphy, $1,380, bonus, $279, overtime, $97.40, uniforms, $75; J. M. Noonan, $1,380, bonus, $279; T. Taylor, $1,380, bonus, $279, overtime, $129.60, uniforms, $75	14,008	80

Salaries and Contingencies at Ports: Ontario—Continued $ cts.
Traitements et dépenses contingentes aux ports d'entrée: Ontario—Suite

Ottawa—Concluded

Legal services: Beament and Beament, $326.90; A. C. Craig, $511.15; E. J. Daly, $33.10; W. J. Grace, $50; J. Genest, $140.50; R. Laurier, $68.85; Honeywell, Caldwell and Wilson, $7.85; Mercier and Lafleur, $211.37..... 1,349 72

Board and travel, J. M. Bond, $8.90, O. H. Cogswell, $21.60, J. Farrell, $3.90, F. M. Journeaux, $8.60, A. F. MacMillan, $5,15, L. E. Noel, $1.90; cartage, Ardley Eros., $2,184.60; commission on sale of excise stamps, $1,463.91; postage, $485; street cars, $144.40; items under $50, $138.53..... 4,466 49

Alexandria: F. McRae, sub-collector, grade 1, 3 m. at $960, 9 m. at $1,020, bonus, $83.25, travel, etc., $84.50; D. R. MacDougall, sub-collector, grade 1, Mar. 1 to 8, 1923, at $1,080, bonus, $6.77; board, etc., S. H. Waggoner, $246 (salary under Civil Government); livery, $24.50; commission on sale of excise stamps, $55.41; postage, $50; telephone, $33.57..... 1,612 22

Almonte: W. C. Pollock, sub-collector, grade 1, $1,500, bonus, $261; postage, $32.60; telephone rent, $27.12; petty expenses, $17.31..... 1,838 03

Arnprior: G. F. McNab, sub-collector, grade 1, $1,320, bonus, $279; board and travel, W. E. Rowan (Preventive Service), $131.90; commission on sale of excise stamps, $124.87; postage, $127; petty expenses, $11.23. ..... 1,994 00

Carleton Place: W. W. Cliff, sub-collector, grade 1, $1,500, bonus, $261; board and travel, F. A. Barr (Smith's Falls), $64.70; postage, telephone, etc., $110.74.. 1,936 44

Hawkesbury: A. Aikens, sub-collector, grade 1, 9 m. at $1,080, 3 m. at $1,140, bonus, $315, travel, $15.95; examiners: W. T. Emond, $1,140, bonus, $315; H. M. Mooney, $960, bonus, $315, travel, $116.30; postage, etc., $87.25... 4,359 50

Mattawa: A. M. Saunders, sub-collector, grade 1, 6 m. at $1,380, 6 m. at $1,440, bonus, $270; coal, $84; office rent, $180; postage, $40; petty expenses, $47.48 2,031 48

Pembroke: R. Russell, sub-collector, grade 2, $1,560; examiners: J. C. Beal. from June 21 at $960, bonus, $64.68; P. W. Irwin, Mar. 1 to 18, 1923, at $960, bonus, $4.02; J. W. Tanney, from Jan. 28 at $960, bonus, $55.89; board and travel, F. A. Barr (Smith's Falls), $40, O. H. Cogswell (Ottawa), $144.55; J. L. McCullough, (Ottawa), $106.50; commission on sale of excise stamps, $91.19; postage, $67; telephone rent, $33.36; petty expenses, $14.45 3,145 07

Perth: J. V. Watson, sub-collector, grade 2, $1,560, bonus, $201.96; H. T. Noonan, deputy collector, $1,680, bonus, $150; examiners: B. L. Ferrier, $960, bonus, $315, overtime, $20.50; R. S. Meighen, $1,260; W. E. Wright, $1,140, bonus, $315; Miss F. F. Noonan, clerk-stenographer, 9 m. at $600, 3 m. at $960, bonus, $91.62; board and travel, J. M. Bond (Ottawa), $4.45, J. V. Watson, $10; cleaning office, $102; coal, $104.32; office rent, $216; postage, $178; items under $50, $154.44..... 9,153 29

Renfrew: sub-collectors, R. C. Clark, grade 1, to Sept. 12 at $1,080, bonus, $32.40. Miss H. M. Wright, grade 1, 9 m. at $1,080, 3 m. at $1,140, bonus, $72; H. R. Mayhew, examiner, from Feb. 14 at $960, bonus, $10.75; postage, telephone, etc., $141.91..... 1,962 20

Smith's Falls: J. D. Stewart, sub-collector, grade 2, $1,800, bonus, $119; F. A. Barr, clerk, $1,500, bonus, $261; W. E. McGillivray, examiner, $1,320, bonus, $279, uniforms, $75; postage, telephone, etc., $144.43. ..... 5,498 43

Owen Sound ($10,329.65)

J. J. Johnson, collector, grade 2, to Sept. 30 at $1,920, registrar of shipping, $60 (deceased); W. E. Todd, collector, grade 2, 6 m. at $1,440, 6 m. at $1,800, registrar of shipping, 6 m., $60; clerks: W. N. Chisholm, $1,500, bonus, $261; C. W. Fox, $1,500, bonus, $261; J. A. Frost, examiner, $1,320, bonus, $279, travel, etc., $3.95; J. E. Duffield, jr. clerk-stenographer, $600, less $33.87 paid by D.S.C.R., bonus, $89.11; board and travel, C. G. Bond (Newmarket), $91.17; commission on sale of excise stamps, $145.13; postage, $88.01; telephone rent, $39.48; petty expenses, $14.39..... 8,858 37

Chesley: postmaster's commission on collections, $6.09; commission on sale of excise stamps, $19..... 25 09

Wiarton: E. A. Dobson, sub-collector, 3 m. at $960, 9 m. at $1,020, bonus, $259.62; board and travel, C. W. Fox (Owen Sound), $8 75, C. R. Kendall (Barrie), $52.95; office rent, $60; petty expenses, $59.87..... 1,446 19

Salaries and Contingencies at Ports: Ontario—Continued **Traitements et dépenses contingentes aux ports d'entrée: Ontario**—Suite	$ cts.
Paris ($3,834.27)	
A. Whitbread, collector, grade 1, $1,560, bonus, $202; A. D. Fraser, examiner, 9 m. at $1,020, 3 m. at $1,080, bonus, $315; commission on sale of excise stamps, $85.03; postage, $43.88; telephone rent, $33.36	3,274 27
St. George: M. R. Cornell, sub-collector, $500; office rent, $60	560 00
Parry Sound ($12,516.13)	
J. H. Knifton, collector, grade 2, $2,160, bonus, $60, board, etc., $1.50; G. W. Spence, clerk, $1,500, uniform, $37.50; examiners: D. Hudson, $1,320, bonus, $279; W. E. Wilson, 3 m. at $1,080, 6 m. to Dec. 31 at $1,140, bonus, $236.25 (transferred to Midland); board, J. E. Barrette, $53.20; cleaning office, $96; light, $24.61; office rent, $480; postage, $55; telephone rent, $51.72; petty expenses, $18.96	7,213 74
Algonquin: board and travel, J. E. Barrett, $67.72; postage, etc., $1.99	69 71
Burk's Falls: W. M. Kennedy, enforcement officer, $600, bonus, $315, uniform, $37.50; office furniture, $55.25; postage, $6	1,013 75
Byng Inlet: A. B. Pickard, sub-collector, $900, boat trips, $23.25; postage, $16	939 25
Depot Harbour: J. Eagar, sub-collector, grade 1, 6 m. at $1,260, 6 m. at $1,320, bonus, $279, overtime, $121.60; G. W. Kaiser, examiner, April 1 to Dec. 31 at $1,020, Jan. 1 to 12 at $1,080, bonus, $64.69, overtime, $62.50; office rent, $360; postage, $17.75	2,995 38
Point au Baril: board and travel, W. J. Kinnear (Toronto), $283.30; postage, $1.	284 30
Peterboro ($23,766.29)	
R. Hall, collector, grade 3, to Oct. 31 at $2,600, registrar of shipping, $105 (deceased); W. M. Lang, collector, grade 3, 7 m. at $2,040, 5 m. at $2,160, registrar of shipping, $75, bonus, $60; W. H. Buller, collector of excise, grade 1, $1,920, bonus, $63; J. T. Lang, assistant appraiser, $2,040, bonus, $60; H. J. Rush, cashier and computing clerk, $1,320, bonus, $279, travel, $2.25; clerks: J. W. Dalliday, $1,380, bonus, $279; J. F. Galvin, April 1 at $1,440, April 2 to Mar. 31 at $1,500, bonus, $261; F. C. Haggart, $1,320; W. Miller, $960, bonus, $315; W. R. Parker, $1,320, bonus, $279; examiners: H. Dodds, $1,440, bonus, $261, overtime, $150, uniforms, $75; T. O. Hallihan, $960, bonus, $315, overtime, $12.20; P. G. Webb, $1,260, bonus, $297, overtime, $56, uniforms, $75	22,045 90
Cartage, $79.84; cartage of mail, $200; office rent, $1,020; commission on sale of excise stamps, $191.49; legal services, J. E. Goodwill, $10, Moore and Wearing, $5; postage, $110; telephone rent, $93.84; petty expenses, $10.22	1,720 39
Picton ($4,628.10)	
G. J. Huestis, collector, grade 1, $1,680, registrar of shipping, $120, bonus, $119; G. O'Brien, examiner, $1,320, uniform, $37.50; commission on sale of excise stamps, $57.51; postage, $28; telephone rent, $30.84; petty expenses, $11.25	3,404 10
Wellington: J. MacDonald, sub-collector, $900, bonus, $315; postage, $9	1,224 00
Port Arthur ($20,198.16)	
J. F. Hodder, collector, grade 3, $2,520, registrar of shipping, $240; H. J. Servais, cashier, $1,920, bonus, $63; clerk: T. R. Boyce (senior), $2,200, bonus, $60; S. H. Brennagh, $1,500, bonus, $261, overtime, $14; A. E. Chase, $1,500, relieving officer, $240, bonus, $150; G. G. Milne, $1,500, bonus, $261; R. L. Northan, $1,140, arrears, $15, bonus, $315, overtime, $95; W. F. Richards, $1,500, bonus, $261, overtime, $56; examiners: J. S. Paul, $1,380, bonus, $279, overtime, $414.50, uniforms, $75; J. C. Wink, $1,500, bonus, $130.50, overtime, $28, uniform, $37.50	19,655 50
Cartage of mail, $120; commission on sale of excise stamps, $109.71; postage, $142.50; telephone rent, $100; petty expenses, $19.10	491 31
Jackfish: board and travel, J. F. Hodder (Port Arthur), $5.60, W. F. Richards (Port Arthur), $10.65, J. C. Wink (Port Arthur), $35.10	51 35

Salaries and Contingencies at Ports: Ontario—Continued $ cts.
Traitements et dépenses contingentes aux ports d'entrée: Ontario—Suite

Port Hope ($4,911.53)

W. S. Bletcher, collector, grade 1, $1,680, bonus, $150; R. E. Southby, clerk, $1,440, bonus, $261, uniforms, $75; R. Grandy, enforcement officer, $1,080, bonus, $72; legal services, T. F. Hall, $23; commission on sale of excise stamps, $49.74; postage, $44; telephone rent, $30.84; petty expenses, $5.95.. 4,911 53

Port McNicoll ($8,837.15)

J. P. Schissler, collector, grade 1, $1,680, bonus, $150; examiners: G. Crooke, $1,260, bonus, $297, overtime, $153.10; P. J. Malone, $1,440, overtime, $185.50, uniform, $37.50; W. G. Ney, $1,380, bonus, $279, overtime, $143.80; J. C. Wardell, $1,320, bonus, $279, overtime, $176.40; postage, telephone, etc., $55.85 ..... 8,837 15

Prescott ($30,801.20)

W. C. Brown, collector, grade 3, $2,280, registrar of shipping, $120, bonus, $60; J. B. White, deputy collector, grade 2, $2,000, bonus, $63, travel, $14.25; E. A. McPherson, special exciseman, grade 3 C, $2,520, overtime, $2; R. M. Keeler, appraiser, $2,040, bonus, $60; clerks: E. A. Cook (senior), $2,040, bonus, $60; A. M. Halliday, $1,500, bonus, $261, overtime, $314, uniforms, $75; J. P. Kelso, 6 m. at $1,440, 6 m. at $1,500, bonus, $261; H. Lemon, enforcement officer, Maitland, $250, overtime, $31.20, uniform, $37.50..... 15,458 95

Examiners: W. P. Byrne, $1,440, bonus, $261, overtime, $366.20, uniforms, $75; R. H. McKee, $1,320, bonus, $279, overtime, $341.40, uniforms, $75; travel, etc., $2.65; P. C. Murdock, $1,320, bonus, $279, overtime, $455.20, uniforms, $75; C. H. Ranson, $1,320, bonus, $279, overtime, $376.80, uniforms, $75; W. H. Stephenson, $1,320, bonus, $279, overtime, $434.10, uniforms, $75; C. M. Tobin, $960, bonus, $83.16, overtime, $24; H. G. Whitney, $960, bonus, $83.16, overtime, $106.20, uniforms, $75..... 12,739 87

Cleaning and lighting office, $90; coal, $88; commission on sale of excise stamps, $54.20; postage, $175; telephone rent, $176.64; petty expenses, $47.27.... 631 11

Cardinal: W. P. Walker, sub-collector, grade 1, $1,320, bonus, $279, overtime, $42, uniforms, $75; board and travel, J. P. Kelso (Prescott), $17.50, R. H. McKee (Prescott), $20.35; cleaning and lighting office, $30, coal, $62; office rent, $60; postage, telephone, etc., $65.42..... 1,971 27

St. Catharines ($28,965.84)

H. W. Hodgins, collector, grade 3, $2,520, registrar of shipping, $180; J. C. Blain, assistant appraiser, $2,040, bonus, $60; W. A. Simpson, special exciseman, grade 1, $1,920, bonus, $63; R. L. Schram, exciseman, grade 2, $1,560; H. G. Horne, computing clerk, $1,920, bonus, $63, overtime, $11; H. J. Johnston, cashier and computing clerk, $1,680, bonus, $150; C. Beard, express and postal computing clerk, $1,680, bonus, $150; A. J. Carroll, clerk, May 16 (noon) to Aug. 31, Jan. 1 to Mar. 31 at $1,020, bonus, $45.04; W. H. Book, examiner, $1,320, overtime, $149, uniforms, $75; G. M. Cook (Brantford), board and travel, $167, overtime, $3; legal services, W. J. Hanley, $54.54; commission on sale of excise stamps, $234.71; postage, $90; street cars, $70; telephone rent, $134.28; petty expenses, $20.25 ..... 16,912 32

Port Dalhousie: A. E. Ness, sub-collector, grade 1, $1,500, bonus, $261, overtime, $218; E. M. Rooth, clerk, $1,140, bonus, $315, overtime, $290.50; caretaking, $96; postage and p.o. box, $16..... 3,836 50

Thorold: T. F. Pattison, sub-collector, grade 8, $1,800, bonus, $119, travel, $18; R. W. Grenville, clerk, $1,500, bonus, $261; examiners: J. W. Sharpe, $1,380, bonus, $279; G. A. Turner, $1,380, bonus, $279, uniform, $37.50; coal, $70; fuel gas, $40.50; janitor service, $300; office rent, $600; postage, $47; telephone rent, $43.08; petty expenses, $62.94..... 8,217 02

Salaries and Contingencies at Ports: Ontario—Continued $ cts.
Traitements et dépenses contingentes aux ports d'entrée: Ontario—Suite

St. Thomas ($20,440.25)

D. Ferguson, collector, grade 2, $2,160, bonus, $60; J. Farrell, cashier and computing clerk, $1,800, less 1 d., bonus, $118.60; W. T. Collins, clerk, $1,320, bonus, $279, uniforms, $75; examiners: J. Fulcher, $1,320, bonus, $279, overtime, $734.60; J. A. Killingsworth, $1,320, less Oct. 25 to Nov. 30, overtime, $305.40, uniforms, $75; J. Mason, 9 m. at $1,020, 3 m. at $1,080, bonus, $315, overtime, $3.40; W. W. Trott, $1,320, bonus, $279, overtime, $734.60; G. Whitworth, 3 m. at $1,080, 9 m. at $1,140, bonus, $315, overtime, $27.20; G. E. MacKenzie (London), board and travel, $114, overtime, $44; legal services, Colter and Colter, $5; commission on sale of excise stamps, $186.73; postage, $90; telephone rent, $45.72; petty expenses, $15.31 ..... 15,361 88

Aylmer: G. W. Marlatt, sub-collector, grade 1, $1,500, bonus, $261, travel, $10.80; examiners: P. Crawford, from Mar. 5 at $960, bonus, $22.86; G. A. Ellis, May, $80, bonus, $26.25 (deceased); board and travel, R. Johnston (London), $70.90, R. D. Purser (Wallaceburg), $35, S. E. Wood (London), $36; postage, telephone, etc., $76.18..... 2,188 67

Port Stanley: W. Jackson, sub-collector, grade 1, $1,500, registrar of shipping, $120, bonus, $150, overtime, $400.10, uniforms, $75, travel, etc., $41; G. E. Mackenzie (London), board, $304.55, overtime, $54; coal, $34.50; erecting flag-pole, $35; office rent, $120; postage, $32; petty expenses, $23.55..... 2,889 70

Sarnia ($71,298.06)

C. S. Ellis, collector, grade 4, $3,000; T. A. Gough, senior clerk, $2,040, bonus. $60, uniform, $37.50; W. J. East, computing clerk, $1,920, bonus, $63, overtime, $283.20, uniform, $37.50; R. A. Peacock, account clerk, $1,680, bonus, $150, overtime, $288.30, uniform, $37.50; clerks: J. T. Crookes, $1,320, overtime, $417.40, uniforms, $112.50; G. Dench, 6 m. at $1,020, 6 m. at $1,080, bonus, $315, overtime, $480.80, uniforms, $75; C. M. Paul, clerk-stenographer, $960, bonus, $315, overtime, $581.40, uniforms, $75..... 15,299 10

Examiners: S. A. Cole (senior), $1,680, bonus, $150, overtime, $671.60, uniforms, $75; J. Bentley, $1,260, bonus, $297, overtime, $672.60, uniforms, $75; H. Boyle, $1,320, bonus, $242; D. Burgess, overtime, $230.20 (Point Edward); J. E. Campbell, $1,320, less half pay 9 d.,, bonus, $275.52, overtime, $513; M. J. Cook, $960, bonus, $166.24, overtime, $622.30, uniforms, $112.50; T. Cowan, 6 m. at $1,260, 6 m. at $1,320, bonus, $288, overtime, $655.40, uniforms, $75; J. B. Dagan, $1,320, bonus, $279, overtime, $500, uniforms, $112.50; D. Dunlop, $1,320, overtime, $672.60, uniform, $37.50; F. Gorman, 6 m. at $1,140, 6 m. at $1,200, bonus, $306, overtime, $597.80, uniforms, $75; D. Gray, April 1 to July 8 at $1,320, less half pay, bonus, $37.87; S. Johnston, $1,320, bonus, $279, overtime, $672.60, uniforms, $75; G. A. Lambert, $1,320, bonus, $279, overtime, $672.60, uniforms, $75; J. E Lea, $1,260, bonus, $297, overtime, $671.60, uniforms, $75; J. McGregor, $1,320, bonus, $279, overtime, $672.60, uniforms $75; J. McLagan, to Jan. 31 at $1,320, bonus, $232.50, overtime, $170.40; A. Murray, $1,320, bonus, $279, overtime, $466.60, uniforms, $112.50; J. Pirrie, $960, bonus, $315; overtime, $592.30, uniforms, $75; A. E. Reeves, $1,320, bonus, $279, overtime, $672.60, uniforms, $75; J. B. Rodey, 9 m. at $1,020, 3 m. at $1,080, bonus, $315, overtime, $668.60, uniforms, $75; J. J. Tennant, $1,320, bonus, $279, overtime, $672.60, uniforms, $75; T. Weston, $1,260, bonus, $297, overtime, $667, uniforms, $75; A. S. Turnbull, Stag Island, April 9 to Jan. 31 at $960, bonus, $255.50, overtime, $283.80, uniforms, $75..... 44,987 71

Caretaking, $102; cartage of mail, $312; coal, $118.63; legal services, Pardee, Burnham and Gurd, $30; light, $84.92; commission on sale of excise stamps, $216.38; postage, $500; telephone rent, $189.84; items under $50, $102.26 ..... 1,656 03

Courtright: B. S. Johnston, sub-collector, $1,020, bonus, $72, overtime, $583.60, uniforms, $75; H. E. Taylor (Wallaceburg), board and travel, $47.50, overtime, $40; postage, telephone, etc., $41.75..... 1,879 85

Petrolia: H. B. Edward, sub-collector, grade 1, to Dec. 31 at $1,500, bonus, $195.75; C. J. Collins, examiner, 10 m. at $1,150, 2 m. at $1,200, bonus, $312, overtime, $40, uniforms, $75; livery, $180; commission on sale of excise stamps, $25.65; postage, $39; telephone rent and tolls, $37.11..... 3,187 81

Salaries and Contingencies at Ports: Ontario—Continued **Traitements et dépenses contingentes aux ports d'entrée: Ontario**—Suite	$ cts.
Sarnia—Concluded	
Point Edward: O. S. Clark, sub-collector, grade 1, $1,500, overtime, $248, uniforms, $75; D. Burgess, examiner, $1,140, bonus, $315, overtime, $312, uniforms, $75; postage, $40; telephone rent, $43.08	3,748 08
Sarnia Tunnel: postage, $500; telephone rent, $39.48	539 48
Sault Ste. Marie ($46,578.37)	
M. Laughton, collector, grade 4, 9 m. at $2,880, 3 m. at $3,000; T. H. Elliott, sub-collector, excise, grade 2, $1,560, bonus, $202, overtime, $274.60, uniforms, $75; E. P. Molony, cashier and computing clerk, $1,800, bonus, $119, overtime, $25.50; H. Smyth, chief clerk, 8 m. at $1,500, 4 m. at $1,920, bonus, $195, overtime, $24; clerks: E. J. Fulcher, $1,500, bonus, $65.25, overtime, $4; A. Wilding, $1,500, bonus, $261, overtime, $36.80; S. V. Wilding, from April 11 at $960, bonus, $306.25	13,431 60
Examiners: B. J. Rothwell (senior), $1,680, bonus, $150, overtime, $512.50, uniforms, $112.50; J. R. Blamey, $1,380, bonus, $279, overtime, $701.20, uniforms, $75; F. Gibson, $1,320, bonus, $279, overtime, $521, uniforms, $112.50; T. B. Harris, $960, bonus, $114.47, overtime, $728.60, uniforms, $75; A. Hastings, $1,380, bonus, $279, overtime, $590.30, uniforms, $112.50; E. Henry, $1,500, bonus, $261, overtime, $610, uniforms, $75; J. N. Kendall, $1,380, bonus, $279, overtime, $511.50, uniforms, $75; W. H. Latham, $1,320, bonus, $279, overtime, $534, uniforms, $112.50; W. B. Moorhouse, $1,320, bonus, $279, overtime, $164.40, uniforms, $75	20,137 97
Board and travel, A. E. Chase (Port Arthur), $55.10; cleaning office, $112; heat and light, $129; legal services, McPhail and Hamilton, $46; office rent, $780; commission on sale of excise stamps, $255.40; postage, $282; telephone rent, $148.30; petty expenses, $40.05	1,847 85
Blind River: W. G. White, sub-collector, $900; board and travel, A. E. Chase (Port Arthur), $98.50, S. V. Wilding (Sault Ste. Marie), $82.80; office rent, $240; postage, etc., $40.47	1,361 77
Bruce Mines: W. White, sub-collector, $950, bonus, $315; coal, $62.25; office rent, $120; petty expenses, $34.20	1,481 45
Cutler: W. J. Kirk, sub-collector, $900, bonus, $315; board and travel, J. C. Wink (Port Arthur), $100.45; coal, $102.50; office rent, $60; postage, $27.30.	1,505 25
Gore Bay: J. H. Biehl, sub-collector, $700, bonus, $315; office rent, $104; postage, etc., $20.65	1,139 65
Little Current: D. McGilvery, sub-collector, grade 1, $1,440, bonus, $261, uniforms, $68; coal, $69.28; office rent, $233.75; repairs to Customs building, $175; petty expenses, $38.77	2,285 80
Michipicoten: M. D. Worth, sub-collector, grade 1, from June 27 at $1,020, bonus, $239.75; postage, $3	1,019 08
Thessalon: W. E. Boyd, sub-collector, $900; office rent, $60; petty expenses, $27.95	987 95
Officers at outports: Cockburn Island, D. J. McLeod, $300; Manitowaning, R. M. Beatty, $300; Marksville, W. E. Whybourne, $240; Providence Bay, E. E. Pattison, $240; Richard's Landing, H. M. Ross, $300	1,380 00
Simcoe ($5,052.06)	
W. A. Mabee, collector, grade 2, from June 1 at $1,800, $1,500; F. J. Diver, examiner, $1,080, bonus, $315, uniforms, $75; board and travel, J. Hardy (Brantford), $51.70; legal services, W. E. Kelly, $33.43, C. W. Kerr & Co., $30; commission on sale of excise stamps, $52.31; postage, $44; telephone rent, etc., $30.64	3,212 08
Port Dover: H. B. Barrett, sub-collector, grade 1, $1,080, registrar of shipping, $120, overtime, $72.80, uniforms, $75; P. L. Farnsworth, (Brantford), board and travel, $58.50, overtime, $2; postage, etc., $35.67	1,443 97
Port Rowan: enforcement officers, W. A. Mabee, to May 31 at $450, C. S. Buck, from Nov. 8 at $450; board and travel, J. S. Craig (Hamilton), $45.85; office rent, $82.50; postage, $13.91	396 01

Salaries and Contingencies at Ports: Ontario—Continued $ cts.
Traitements et dépenses contingentes aux ports d'entrée: Ontario—Suite

Stratford ($19,670.45)

J. Torrance, collector, grade 2, to May 31 at $2,160, less half pay April, bonus, $7.50 (deceased): T. S. Tobin, collector, grade 2, 2 m. at $1,500, 10 m. at $1,800, bonus, $142.60; H. M. Schaefer, assistant appraiser, $2,040, bonus, $60; E. O'Flaherty, cashier and computing clerk, $1,800, bonus, $119; clerks: A. J. Jeffrey, $1,500, bonus, $261; E. K. Kneitl, from Feb. 11 at $960, bonus, $11.47; J. Stewart, $1,500, bonus, $261; G. Goetz, examiner, $1,320, bonus, $279, uniforms, $75; board and travel, H. Hawley (Brantford), $718.15; cartage, $115; legal services, W. H. Gregory, $5.09; commission on sale of excise stamps, $128.22; postage, $85; telephone rent, $101.04; petty expenses, $22.91 ..... 12,704 39

Listowel: V. C. Bamford, sub-collector, grade 1, $1,320, bonus, $279; R. Knipe, examiner, 6 m. at $960, 6 m. at $1,020, bonus, $315, uniforms, $75; commission on sale of excise stamps, $35.39; postage, $60; telephone rent, $27.12; petty expenses, $5.20 ..... 3,106 71

Mitchell: A. J. Blowes, sub-collector, grade 1, $1,320, bonus, $279, uniforms, $75; board and travel, W. A. Robinson (Brantford), $57.35; postage, telephone, etc., $73.86 ..... 1,805 21

St. Mary's: A. C. Wood, sub-collector, grade 1, $1,500, bonus, $261, uniforms, $72.50; board and travel, V. C. Bamford (Listowel), $107.70; postage, telephone, etc., $112.94 ..... 2,054 14

Sudbury ($12,841.37)

J. H. Davis, collector, grade 1, 6 m. at $1,920, 6 m. at $2,040, bonus, $61.50; clerks: A. H. Cooper, 3 m. at $1,080, 9 m. at $1,140, bonus, $315, overtime, $2; G. Denison, $1,500, bonus, $261; G. Neilson, examiner, $1,020, bonus, $315, overtime, $47.20, uniforms, $75; L. H. Bouskill, enforcement officer, to April 30, $25; commission on sale of excise stamps, $174.79; postage, $90; telephone rent, $33.36; petty expenses, $8.95 ..... 7,033 80

Coniston: T. J. Nethery, sub-collector, grade 1, $1,500, bonus, $261; board and travel, G. Denison (Sudbury), $15.60; cleaning office, $36; fuel, $59.13; office rent, $72; petty expenses, $32.37 ..... 1,976 10

Copper Cliff: J. A. Perras, sub-collector, grade 1, $1,440, bonus, $261; board and travel, G. Denison (Sudbury), $13.70; fuel, $79.50; office rent, $60; telephone rent, $33.36; items under $25, $76.01 ..... 1,963 57

Espanola: E. Arthur, sub-collector, grade 1, $1,440; board and travel, G. Denison (Sudbury), $21.40; bus fares, $234; coal, $61.50; office rent, $96; postage, $15 ..... 1,867 90

Tillsonburg ($5,687.57)

L. R. Short, collector, grade 1, $1,680, bonus, $150; J. M. Kippen, examiner, 3 m. at $1,080, 9 m. at $1,140, bonus, $315; board and travel, G. M. Cook, (Brantford), $37.45, J. Hardy (Brantford), $63.25; legal services, W. C. Brown, $127.96; postage, telephone, etc., $109.55 ..... 3,608 21

Port Burwell: S. G. Woods, sub-collector, grade 1, 6 m. at $1,140, 6 m. at $1,200, registrar of shipping, $120, bonus, $279, overtime, $217; board and travel, H. Hawley (Brantford), $14.30, W. G. Ney (Port McNicoll), $35.35, overtime, $11; gas, $37.20; office rent, $144; postage, etc., $51.51 ..... 2,079 36

Toronto ($537,511.53)

J. H. Bertram, collector, grade 7, $4,800; J. H. MacKenzie, deputy collector, to Sept. 30 at $2,400, bonus, $30 (deceased); R. Holmes, surveyor, $3,780; chief clerks: G. E. Dunbar, 6 m. at $3,120, 6 m. at $3,300, W. K. Tinning, $3,300; head clerks: E. A. Johnston, 6 m. at $2,160, 6 m. at $2,400, bonus, $60; F. Somers, $2,400, bonus, $60; T. G. Tate, account clerk, $2,400, bonus, $60; R. Ferguson, principal record clerk, $2,280, bonus, $60; W. F. Guthrie, principal clerk, $1,920, bonus, $63; senior clerks: T. J. Davis, $1,560, bonus, $201.96, overtime, $210; D. Fraser, 6 m. at $1,620, 6 m. at $1,680, bonus, $156, overtime, $38.20; J. McCartney, supervising officer, $2,400, bonus, $60, overtime, $156.50; R. H. Clark, postal superintendent, $2,400, bonus, $60;

Salaries and Contingencies at Ports: Ontario—Continued $ cts.
Traitements et dépenses contingentes aux ports d'entrée: Ontario—Suite

Toronto—Continued

C. E. Leatch, express superintendent, $2,400, bonus, $60 G. A. Cressman, gauger, $2,040, bonus, $60; J. H. Morell, assistant registrar of shipping, $2,040, bonus, $60; excisemen, grade 2: J. C. MacKay, $1,560, bonus, $202; A. B. Shorey, $1,560, bonus, $202; warehouse keepers: C. J. Fraser, $1,380, bonus, $279; J. Jackman, $1,380, bonus, $279, overtime, $139.50; J. J. Heffering, warehouse foreman, $1,200, bonus, $60; clerk-stenographers: F. S. Belton (senior), 7 m. at $1,200, 5 m. at $1,320, bonus, $289.50; Miss R. I. Riddell, 3 m. at $1,140, 9 m. at $1,200, bonus, $63; Miss C. Simon, from Jan. 1 at $960, bonus, $14.04; junior clerks: C. G. Howard, from Dec. 1 at $600, bonus, $105; H. R. McComb, from Nov. 16 at $600, bonus, $35.42; W. Whittam, watchman, 6 m. at $780, 6 m. at $840, bonus, $315, overtime, $262.40.... 56,691 52

Divisional appraisers: C. S. Baxter, $2,760; C. Elliott, $2,640; D. P. Garrow, $2,640, less 1 d.; F. R. Grant, 3 m. at $2,280, 9 m. at $2,400, J. J. Stock, 10 m. at $2,040, 2 m. at $2,160, bonus, $60..... 12,522 90

Appraisers: M. F. Mogan (chief), 7 m. at $2,640, 5 m. at $3,000; J. Greer, $2,040, bonus, $60; S. T. Harris, $1,920, bonus, $63; W. H. Scott, $2,520; S. G. Taylor, $2,040, bonus, $60. ..... 11,493 00

Assistant appraisers: J. C. Allen, $1,920, bonus, $63; W. G. Burns, $2,040, bonus, $60; A. Callow, $1,680, bonus, $150, overtime, $342.40, uniforms, $75; F. J. Colwell, from June 1 at $2,040, $1,700, bonus, $50; J. J. Delaney, $1,680, bonus, $150; W. S. Drinkwater, $2,040, bonus, $60; W. J. Dunlop, $2,040, bonus, $60; W. B. Hamilton, $2,040, bonus, $60; V. J. Higgins, $2,040, bonus, $60; F. Hurley, 9 m. at $1,680, 3 m. at $1,800, bonus, $142.23; J. McCaffrey, 3 m. at $1,500, 9 m. at $1,560, bonus, $216.72; W. A. McGuire, $1,920, bonus, $63; J. McKay, to July 31 at $2,040; T. G. Relyea, $2,040, bonus, $60; J. Thompson, $2,040, bonus, $60; W. T. Thomson, $2,040, bonus, $60..... 30,887 35

Cashiers: A. Burns, $2,040, bonus, $60; E. L. Darby, $2,040, bonus, $60; W. P. Hand, $1,680, bonus, $150; R. M. Moore, $2,040, bonus, $60; A. T. O'Donohue, to June 30 at $2,040, bonus, $15; E. H. Ross, 7 m. at $1,500, 5 m. at $1,680, bonus, $214.75. ..... 10,444 75

Express and postal cashiers: Miss A. I. Gibson, $1,740; L. Lloyd, $1,740, bonus, $150; M. V. Moses, $1,740, bonus, $150, overtime, $27.80; J. M. Sullivan, 7 m. at $1,320, 5 m. at $1,440; J. H. Sunter, $1,740, overtime, $23.30; T. Taylor, 9 m. at $1,560, 3 m. at $1,680, bonus, $188.97; G. W. Tomlinson, $1,740, bonus, $150. ..... 12,350 07

Special excisemen: C. Gerald, grade 3, $2,640; R. J. Burns, grade 2, $2,160; B. J. Doyle, grade 2, $2,160, bonus, $60; A. L. Graham, grade 2, $2,160, bonus, $60; W. T. Graham, grade 2, $2,160, bonus, $60; L. B. Hurst, grade 2, $2,160, bonus, $60; H. F. Abbott, grade 1, April 1 to 2 (noon) at $1,860, April 2 (noon) to Mar. 31 at $1,920; A. Coulter, grade 1, $1,920, bonus, $63; A. L. Gillies, grade 1, $1,920, bonus, $63; W. H. Walsh, grade 1, $1,920, bonus, $63; J. J. Young, grade 1, $1,920, less 1 d., bonus, $62.84; R. E. Young, grade 1, $1,920, bonus, $63..... 25,509 43

Computing clerks: F. J. Bell, 3 m. at $1,440, 9 m. at $1,560, bonus, $216.72; E. H. Bouchier, 10 m. at $1,500, 2 m. at $1,560, bonus, $251.16, overtime, $17.90; M. W. Chivrell, 10 m. at $1,500, 2 m. at $1,560, bonus, $251.16; T. Clarke, $1,920, bonus, $63; M. E. Cook, $1,920, less ½ d. Mar., bonus, $62.92; W. J. Cordingley, 11 m. at $1,500, 1 m. at $1,560, bonus, $256.08; W. H. Dickson, to Aug. 31 at $1,920; J. A. Gendron, 3 m. at $1,380, 9 m. at $1,560, bonus, $221.22; W. A. Hawkins, $1,920, bonus, $63; H. McCormick, $1,920; C. E. May, 10 m. at $1,500, 2 m. at $1,560, bonus, $251.16, overtime, $29.20; J. J. O'Reilly, $1,920, bonus, $63; W. Pointon, 10 m. at $1,440, 2 m. at $1,560, bonus, $251.16, overtime, $2.50; W. Robertson, 10 m. at $1,380, 2 m. at $1,560, bonus, $266.16; G. M. Rose, to Oct. 31 at $1,920, bonus, $36.75; E. E. Ross, to Jan. 31 at $1,920, bonus, $52.50; G. C. Ross, $1,920, bonus, $63; P. L. Steckley, $1,920, bonus, $63; J. J. Tobin, 3 m. at $1,380, 9 m. at $1,560, bonus, $221.22; T. H. Trimble, $1,680, bonus, $150; H. W. Waters, $1,680, bonus, $150; J. Worrell, 10 m. at $1,380, 2 m. at $1,560, bonus, $266.16; W. J. Wylie, $1,920, bonus, $63..... 40,444 39

Express and postal computing clerks: P. J. Barnett, $1,500, bonus, $261, overtime, $137.50; P. H. Boulton, to Feb. 29 at $1,500, bonus, $239.25, overtime, $20; H. R. Chambers, $1,500, bonus, $261, overtime, $7.50; G. A. Clarke, $1,500; W. G. Clarke, $1,500, bonus, $261, overtime, $17.40; F. R. Goode, $1,380.

Salaries and Contingencies at Ports: Ontario—Continued $ cts.
Traitements et dépenses contingentes aux ports d'entrée: Ontario—Suite

Toronto—Continued

Express and postal computing clerks—*Concluded*
bonus, $279, overtime, $38.70; G. J. Kirk, April 1 at $1,320, April 2 to Mar. 31 at $1,380, bonus, $279, overtime, $20.80; R. McAllister, 3 m. at $1,380, 9 m. at $1,440, bonus, $265.50; A. McCormack, $1,500, bonus, $261, overtime, $29.20; R. K. McIntosh, $1,380, bonus, $279, overtime, $28.30; J. McKenzie, $1,320, bonus, $279, overtime, $32.90; H. S. Meredith, $1,380, bonus, $279, overtime, $10.40; T. E. Moore, 7 m. at $1,200, 5 m. at $1,260, bonus, $297, overtime, $16; Miss D. H. Morgan, $1,500, bonus, $261; W. F. O'Brien, $1,500, overtime, $5; W. Robinson, $1,500, bonus, $261, overtime, $28.30; H. J. Ross, $1,500, bonus, $261; W. D. Sprinks, $1,500, bonus, $261; J. W. Watts, 3 m. at $1,200, 9 m. at $1,260, bonus, $297, overtime, $15.40..... 32,098 98

Clerks: R. Addison, $1,260, bonus, $297; J. Bagnato, $1,260, bonus, $297, overtime, $22.30; E. J. Barrett, $1,260, bonus, $297; A. L. Best, $1,320, bonus, $279; A. C. Bird, $1,200, bonus, $297; C. B. Brown, $1,380, bonus, $149.58; H. O. Brown, $960, bonus, $315; W. T. Bush, $1,380; P. Campbell, $1,080, bonus, $315; E. G. Collins, $960 less 17 d., bonus, $300.61; A. M. Cowper, $1,320, bonus, $279, overtime, $23.30; H. V. Cross, 6 m. at $1,080, 6 m. at $1,140, bonus, $315; H. B. Davis, 6 m. at $1,440, 6 m. at $1,500, less half pay Oct. 29 (noon) to Dec. 31; M. W. Devane, $1,500, bonus, $261, overtime, $18; M. Donn, 3 m. at $720, 4 m. at $780, 5 m. at $960, bonus, $315; T. Dunn, $1,260, bonus, $297, overtime, $38; J. G. Frazer, $1,380, bonus, $279; J. T. Hackney, $1,320, bonus, $279; P. E. Harvey, $1,260, bonus, $297; F. H. Helps, $1,320; A. J. Hoddinott, April 1 to July 2 at $1,080, July 3 to Mar. 31, less 1 d., at $1,140, bonus, $71.81, overtime, $28.30; G. P. Hutty, 3 m. at $1,500, 9 m. at $1,560, bonus, $216.72; W. H. James, $1,260, bonus, $297; G. Jones, April 1 and 2 at $1,020, April 3 to Mar. 31 at $1,080, bonus, $72.06; W. J. Kinnear, April 9 to Sept. 30 at $1,320, less 6 d., bonus, $128.67..... 36,066 51

Clerks (concluded)—H. Leslie, 6 m. at $1,020, 6 m. at $1,080, bonus, $315, overtime, $25.80; S. M. Liezert, $1,380, less half pay Oct. 27 to Dec. 31, bonus, $253.88; A. S. Lunham, $960, bonus, $315; W. J. McCallum, $1,380, bonus, $279; G. M. McFayden, 8 m. at $720, 4 m. at $960, bonus, $315; Miss M. McMahon, $1,320; H. A. Manderson, 8 m. at $780, 4 m. at $960, bonus, $315; J. Marshman, $1,260, bonus, $297; A. P. Mather, $1,380, bonus, $279; W. M. Milling, $1,200, bonus, $297; S. Mullins, $1,320, bonus, $279; E. Perry, $1,320, bonus, $279; W. H. Pogue, $1,380, bonus, $279, overtime, $21.20; C. C. Pridham, 3 m. at $1,020, 9 m. at $1,080, bonus, $315; E. H. Prior, $1,320, bonus, $279; W. Richardson,, $1,260, bonus, $297, overtime, $15.40; A. C. Savage, 3 m. at $1,080, 9 m. at $1,140, bonus, $315, overtime, $23.50; H. L. Scott-Stone, $960, bonus, $96.87; A. H. Smith, $1,320, bonus, $279; J. R. Smith, $1,380, bonus, $279; A. Spence, 7 m. at $720, 5 m. at $960, bonus, $315; A. B. Stephens, $1,320, bonus, $279; W. Stuart, $1,320, bonus, $279; L. L. Verdon, $1,320, less 1 d., bonus, $278.25; overtime, $17.90; E. Webb, $1,380, allowance as relieving officer, $240, bonus, $162; A. C. Whitcombe, $1,080, bonus, $72; J. H. Williams, 6 m. at $720, 2 m. at $780, 4 m. at $960, bonus, $315; C. E. Wilson, 3 m. at $1,080, 9 m. at $1,140, bonus, $315; W. J. Woolard, 6 m. at $1,080, 6 m. at $1,140, bonus, $315, overtime, $6.50; R. Wright, $1,380, bonus, $279..... 43,880 48

Messenger-clerks: R. Custaloe, $1,000, bonus, $83.25; H. McWhirter, $1,000, bonus, $315, overtime, $103.50, uniform, $37.50; F. E. Phillips, $1,000, bonus, $83.25; W. S. Skanks, $1,000, bonus, $315; J. B. Sloan, $900 less 16 d. half pay, bonus, $308.23; E. Trindall, $1,000, bonus, $83.25; W. E. Tyrell, 9 m. at $720, 3 m. at $780, bonus, $315, overtime, $12.90..... 8,272 53

Senior examiners: B. Anderson, $1,680, bonus, $150, overtime, $153.50; W. Finucan, $1,680, bonus, $150, overtime, $139.50; H. E. Harper, $1,680, bonus, $150; J. V. Horne, $1,680, bonus, $150, overtime, $594.60, uniform, $37.50.. 8,245 10

Examiners: H. F. Ball, 9 m. at $1,080, 3 m. at $1,140, bonus, $315; R. G. Bond, $1,320, bonus, $279, overtime, $154; A. W. Brown, $1,260, bonus, $297; D. Brown, $1,320, bonus, $279, overtime, $124.50; J. R. Brown, $1,380, bonus, $279, overtime, $364, uniforms, $75; M. J. Cannon, $1,260, bonus, $297; B. S. Cleveland, to May 31 at $1,200, bonus, $10; J. T. Crook, $1,320, bonus, $279; G. G. Eakins, $1,380; G. Forrest, $1,320, bonus, $279, overtime, $433.50, uniform, $37.50; W. J. Greene, $1,320, overtime, $368, uniforms, $75; J. H. Hicks, $1,320, bonus, $279, overtime, $121; A. Jones, $1,440, bonus, $261; J. A. Kirby, $1,260, bonus, $297; A. J. Lavell, $1,320, bonus, $279; J. J. McNamara, $1,500, bonus, $261, overtime, $25.50; B. McWilliams, $1,260,

Salaries and Contingencies at Ports: Ontario—Continued $ cts.
Traitements et dépenses contingentes aux ports d'entrée: Ontario—Suite

Toronto—Continued

Examiners—*Concluded*
bonus, $297, overtime, $302.10, uniform, $37.50; R. A. Magill, $1,500, bonus, $261; R. S. Oddy, $1,260; H. G. Osterhout, $1,320, bonus, $279; R. M. Penrose, 6 m. at $1,080, 6 m. at $1,140, bonus, $315; W. G. Ross, $1,320, bonus, $279; I. Roughley, $1,320, bonus, $279; A. Tobin, $1,320, bonus, $279, overtime, $164; A. B. Ward, $1,380, bonus, $279, overtime, $428, uniform, $37.50 40,511 10

Truckmen: F. Allingham, $960, bonus, $315; A. Black, $960, bonus, $83.25; G. E. Black, $1,200, bonus, $297; W. J. Braden, $1,200, bonus, $297; D. Brown, $960, bonus, $315; J. P. Calver, 3 m. at $1,080, 9 m. at $1,140, bonus, $315; G. K. Chisholm, $1,260; J. E. Crowley, $1,200, bonus, $297; E. C. Day, $1,260, bonus, $297; F. W. Dunham, $1,200, bonus, $297; A. Farmer, $1,200, bonus, $60; D. Flynn, $1,200, bonus, $297; H. J. Fredenburg, $1,260, bonus, $297; W. J. Giroux, $1,260, bonus, $297; J. H. Graham, $1,260, bonus, $297; S. Howson, from Aug. 7 at $960, bonus, $181.50; P. M. Kennedy, $1,260, bonus, $297; T. McBride, $1,260, bonus, $297; H. McClelland, $1,260, bonus, $297; E. Maddocks, $1,260, bonus, $297; J. W. Munn, $960, bonus, $315; F. C. Myers, 6 m. at $1,080, 6 m. at $1,140, bonus, $315; E. J. Ottley, 3 m. at $1,080, 9 m. at $1,140, bonus, $72; A. N. Saunders, $1,260, bonus, $297; H. Shields, $1,140, bonus, $315; E. J. Sinan, April 1 at $1,140, April 2 to Feb. 9 at $1,200, bonus, $255.23; J. Sinclair, $1,260, bonus, $297, overtime, $262.40; P. J. Slattery, $1,260, bonus, $297; J. E. Smith, $960, bonus, $315; A. H. Warwick, $960, bonus, $83.25; W. V. Webber, 9 m. at $1,080, 3 m. at $1,140, bonus, $213.75; G. Webster, $1,260, bonus, $297; J. Wild, $1,200, bonus, $297; J. L. Wilson, $960, bonus, $315..... 47,827 76

Office boys: L. D. Flaxman, 6 m. at $330, 6 m. at $360, overtime, $17.90; R. F. Hotchkin, from Jan. 28 at $300, bonus, $1.81; P. Kirk, 3 m. at $330, 6 m. at $360, 3 m. at $390; W. S. Matthew, from Jan. 28 at $300; E. L. White, 3 m. at $330, 6 m. at $360, 3 m. at $390, overtime, $23.40..... 1,214 57

Temporary employees: W. J. Bew, $960, bonus, $212.60; C. M. Bloxham, $960, bonus, $83.25; A. Briggs, $960, bonus, $83.25, overtime, $12; G. H. Clifford, $960, bonus, $315; E. Cowdy, Jan. 21 to 23 at $960; G. R. Cullingworth, from Feb. 15 at $960, bonus, $39.83; C. A. Daniels, to Mar. 29 at $300, overtime, $22.90; E. B. Drummond, $960, bonus, $83.25; W. Duffus, from July 23 at $960, bonus, $57.45; F. A. Green, $960, less 6½ d., bonus, $309.34; M. R. Hampton, April 6 to June 30, less 21½ d., at $960, bonus, $14.68; H. J. Hassett, $960, bonus, $315; J. Henderson, $960, bonus, $315; J. McGill, from Dec. 3 at $960, bonus, $103.31; F. C. McMillan, from July 30 at $960, bonus, $55.88; J. Maconochie, from July 23 at $960, bonus, $217.62; W. A. Mulvenna, $960, bonus, $83.25; F. A. Ridge, $960, bonus, $315; H. Ritchie, $960, bonus, $83.25; J. Robinson, $960, bonus, $315; W. D. Robertson, $960, less ½ d., bonus, $82.94; W. Sinclair, from April 5 at $960, bonus, $82.24; E. L. Smith, from June 19 at $960, bonus, $246.75; R. F. Sproule, $960, bonus, $315, overtime, $25.80; H. Thorpe, from July 19 at $960, bonus, $221.01; F. Upton, $960, bonus, $315; M. Urquhart, from Feb. 7 at $960, less 2 d., bonus, $45.26; R. A. Veitch, $960, bonus, $83.25; P. W. Walker, $960, bonus, $83.25..... 26,234 90

Legal expenses: H. D. Anger, $30; Bartram and Wadsworth, $92.60; Day, Ferguson and Walsh, $7.39; F. Denton, $25; H. H. Dewart, $105.70; Douglas, Douglas and Robinson, $10; W. J. Hanley, $173.48; Henderson and McGuire, $312.83; C. W. Kerr & Co., $60.38; A. M. Latchford, $18.80; D. W. Markham, $50; E. V. McKague, $87.82; Murphy and Donald, $172.79; J. H. Spence, $55; Vander Voort, Gallivan and Vander Voort, $103.68; Wilkie and Hamilton, $166.05 ..... 1,471 52

Cartage: Britnell Contracting Co., $1,137.50; Canadian Cartage and Storage Co., Ltd., $4,290.80; Canadian National Transfer Co., $12.20; Colville Cartage Co., $765.60; W. Dalley, $33; Dominion Transport Co., Ltd., $8,897.60; Hendrie & Co., Ltd., $8,201.50; Markham Express, $117.30..... 23,455 50

Advance to Day, Ferguson and Walsh (Bankruptcy Act case), $100; commission on sale of excise stamps, Standard Stock and Mining Exchange, $1,126.69, Toronto Stock Exchange, $940.56, various banks and firms, $12,034.59; express, $107.08; laundry, $84.96, parts and repairs for typewriters, $105.55; postage, $3,324; street cars, $1.050; taxed costs, $138.60; telephone rent, $1,104.24; items under $75, $266.26..... 20,382 53

Salaries and Contingencies at Ports: Ontario—Continued **Traitements et dépenses contingentes aux ports d'entrée: Ontario**—Suite	$ cts.
Toronto—Concluded	
Acton: R. M. McDonald, sub-collector, grade 1, $1,500, bonus, $261; board and travel, E. A. Markell (Brampton), $57.90; postage, telephone, etc., $50.12..	1,869 02
Alliston: W. McBride, sub-collector, grade 1, $1,020, bonus, $315, travel, $30.20; coal, $100.73; filing safe, $130.50; office rent, $150; postage, $52; petty expenses, $54.92	1,853 35
Aurora: D. McLeod, sub-collector, $1,320, bonus, $279; board and travel, C. G. Bond (Newmarket), $8.85; postage and p.o. box, $38; telephone rent, $27.12	1,672 97
Barrie: T. T. Young, sub-collector, grade 1, $1,500, bonus, $261; C. R. Kendall, examiner, $1,140, bonus, $315, uniforms, $75; postage, $54.75; telephone rent, $33.36; petty expenses, $2.60.....	3,381 71
Brampton: R. V. Conover, sub-collector, grade 2, $1,560, less 14 d., bonus, $194.40, E. A. Markell, examiner, $1,140, bonus, $188.93, uniforms, $75; postage, $80; telephone rent, $27.12; petty expenses, $10.35.....	3,215 41
Georgetown: E. W. Cole, sub-collector, grade 1, $1,500; board and travel, C. R. Kendall (Barrie), $37.50; coal, $28; counter, etc., $89; office rent, $150; postage, telephone, etc., $60.87.....	1,865 37
Newmarket: N. H. Sproule, sub-collector, grade 1, $1,500, uniforms, $75, board, $3.75; C. G. Bond, examiner, $1,140, bonus, $315; postage, $71; telephone rent, $27.10; petty expenses, $6.20.....	3,138 05
Orangeville: A. T. Howard, sub-collector, grade 1, $1,500, bonus, $261; board and travel, C. R. Kendall (Barrie), $67; postage, $36; telephone rent, $27.12; petty expenses, $10.66	1,901 78
Port Credit: C. M. Brown, sub-collector, grade 2, $1,560, bonus, $202; board and travel, W. J. Hampton (Chatham), $57.10; cleaning office, $60; coal, $102; office rent, $300; postage, $36; telephone rent, $27.12; petty expenses, $2.10	2,346 32
Streetsville: D. V. Reed, sub-collector, grade 1, 6 m. at $1,080, 6 m. at $1,140, bonus, $315; board and travel, E. A. Markell (Brampton), $64.10; care-taking, $102.50; coal, $93.68; office rent, $300; postage, $25.55; petty expenses, $5.43	2,016 26
West Toronto: A. B. Rice, sub-collector, grade 3, $2,500; A. L. McKinnon, appraiser, $2,160, bonus, $60; J. P. Raybould, assistant appraiser, $2,040, bonus, $60; F. C. Salmon, cashier, 3 m. at $1,800, 9 m. at $1,920, bonus, $76.98; H. Durrant, senior clerk, $1,920, bonus, $63; T. Smith, computing clerk, 6 m. at $1,320, 1 m., less 1 d., at $1,380, 5 m. at $1,560; clerks: R. E. Codresco, to Dec. 31 at $1,320, bonus, $209.25; A. Irwin, $1.500, bonus, $261; J. McLeod, from May 9 at $960, bonus, $74.44; G. N. Ruttle, 6 m. at $1,080, 6 m. at $1,140, bonus, $315; examiners: W. McFarlane, to June 30 at $1,380, bonus, $69.75 (deceased); P. H. Thompson, $1.260, bonus, $297; messenger-clerks: C. R. Pope, $600, bonus, $315; P. W. Silman, April 1 to June 18 at $600, June 19 to Mar. 31 at $660, bonus, $315; cartage, Richardson Cartage Co., Ltd., $1,216; office rent, $1,380; postage, $47; street cars, $86; telephone rent, $143.04; petty expenses, $15.30.....	24,246 40
Trenton ($3,806.49)	
W. H. Polley, collector, grade 1, $1,680, bonus, $150; B. C. Armstrong, examiner, $1,380, bonus, $279, uniforms, $75; livery, $96; commission on sale of excise stamps, $40.27; postage, $69.38; telephone rent, $30.84; petty expenses, $6..	3,806 49
Wallaceburg ($14,481.52)	
G. R. Mitchell, collector, grade 3, $2,160, registrar of shipping, $120, bonus, $60; D. F. Johnson, clerk, $1,500, bonus, $162, overtime, $38.50; examiners: H. C. Hancock, Aug. 8 to Nov. 7 at $960, bonus, $78.95; R. D. Purser, $1,380, bonus, $279, overtime, $35, uniform, $37.50; H. E. Taylor, $1,320, bonus, $279, overtime, $25; W. J. Hampton (Chatham), board and travel, $400, overtime, $19.80; J. Ivison (Chatham), board and travel, $337.10, overtime, $10.60; S. S. Wain (Chatham), board and travel, $7; gas, $109.30; office rent, $600; postage, $48; petty expenses, $131.47.....	9,378 82
Port Lambton: W. Hinnegan, enforcement officer, $700, bonus, $315, overtime, $415, uniforms, $75; gas, $54.30; installing electric light, $62.30; postage, etc., $28.11	1,649 71

Salaries and Contingencies at Ports: Ontario—Continued **Traitements et dépenses contingentes aux ports d'entrée: Ontario**—Suite	$ cts.
Wallaceburg—Concluded	
Sombra: J. W. Burnham, enforcement officer, $780, bonus, $315, overtime, $379, uniforms, $75; W. J. Hampton (Chatham), board and travel, $44.30, overtime, $26; office rent, fuel, etc., $180; postage, $6.84.....	1,806 14
Walpole Island: W. J. Backus, enforcement officer, $600, bonus, $315, overtime, $486.20, uniforms, $75; F. Burgess, relieving officer, 45 h. at 20c.; decorating Customs residence, $100; wood, $25; postage and telephone, $36.65.	1,646 85
Welland ($20,555.32)	
J. F. Hill, collector, grade 3, $2,520; E. D. Hooker, cashier and computing clerk, 3 m. at $1,440, 1 m. at $1,500, 8 m. at $1,560; W. J. McKay, cashier and computing clerk, to April 30 at $1,800, bonus, $9.91; clerks: P. A. Abrahamson, $1,320, bonus, $279; M. G. Hill, $1,500, bonus, $261; A. W. Marshall, $1,380, bonus, $279, uniform, $37.50; examiners: J. C. Rowe, from Oct. 22 at $960, bonus, $139.72, uniform, $37.50; W. W. Wilson, $1,380, bonus, $279, uniforms, $75; board and travel, B. Downs (Port Colborne), $35.40, J. F. Hill, $3.30, W. W. Wilson, $2.25; commission on sale of excise stamps, $143.41; postage, $147.51; street cars, $44; telephone rent, $33.36; petty expenses, $29.78	12,037 45
Port Colborne: M. E. Bradshaw, acting sub-collector, to April 7 at $1,500, bonus, $5.07; W. J. McKay, sub-collector, from May 1 at $1,800, bonus, $109.09, overtime, $386.40; examiners: C. R. Catherwood, $1,380, bonus, $279, overtime, $313, uniforms, $75; B. Downs, $1,080, bonus, $315; J. R. Scanlon, $1,140, bonus, $72, overtime, $398.60; E. D. Hooker (Welland), board and travel, $36.60, overtime, $27.40; board and travel, A. W. Marshall, $10.78; coal, $51; gas, $59.40; janitor service, $192; office rent, $687.50; commission on sale of excise stamps, $41.96; postage, $108.75; telephone rent, $27.12; telegrams, etc., $43.04.....	8,517 87
Whitby ($2,013.11)	
H. L. Taylor, collector, grade 1, 6 m. at $1,440, 6 m. at $1,560, bonus, $231.48, board and travel, $24; board and travel, E. Wackett (Kitchener), $102.15; commission on sale of excise stamps, $83.53; postage, $40.88; telephone rent, $27.12; petty expenses, $3.95	2,013 11
Windsor ($204,476.90)	
A. T. Montreuil, collector, grade 5, $3,600; S. Beneteau, deputy collector, excise, $2,200; appraisers: R. P. Hall, $2,640; A. J. Walker, 9 m. at $1,920, 3 m. at $2,040, bonus, $62.25, overtime, $183; A. H. Dalziel, surveyor, $2,400, bonus, $60, overtime, $668.60; A. A. Ellwood, account clerk, $2,040, bonus, $60; L. J. Reaume, chief clerk, 9 m. at $1,920, 3 m. at $2,040; special excisemen, grade 1: T. M. Bezaire, $1,920, bonus, $63; E. Monforton, $1,920, bonus, $63; cashiers: D. J. Gemus, 9 m. at $960, 3 m. at $1,560, bonus, $286.74, overtime, $452.30, uniforms, $75; H. C. McVean, to Aug. 31 at $1,800, bonus, $49.55; cashiers and computing clerks: J. W. Cahill, $1,440, bonus, $261, overtime, $9; R. H. Elsey, 6 m. at $960, 4 m. at $1,020, 2 m. at $1,320, bonus, $69.30, overtime, $629.60, uniforms, $75; W. V. Mullins, 9 m. at $1,020, 1 m. at $1,080, 2 m. at $1,320, bonus, $309, overtime, $679.70, uniforms, $112.50; N. Thibert, $970.80, bonus, $279, overtime, $451.70, uniform, $37.50; Miss M. M. Fielder, special examiner, $960, bonus, $83.25, overtime, $285; clerk-stenographers: Miss J. L. Dench, $1,080, bonus, $315; Miss A. E. Legatt, $1,200, bonus, $60; messenger-clerks: A. L. Aldred, 9 m. at $600, 3 m. at $660, bonus, $94.50, overtime, $287, uniforms, $75; J. W. Quelch, from Nov. 1 at $600, bonus, $131.25; F. J. Lamb, truckman, 9 m. at $1,020, 3 m. at $1,080, bonus, $315, overtime, $516.90, uniforms, $75; J. H. Strong, sub-collector, grade 1, Belle River, $1,020.....	40,340 44

Salaries and Contingencies at Ports: Ontario—Continued **Traitements et dépenses contingentes aux ports d'entrée: Ontario**—Suite	$ cts.	
Windsor—Continued		
Computing clerks: G. A. Chittim, 6 m. at $1,020, 4 m. at $1,080, 2 m. at $1,560, bonus, $296.16, overtime, $408.30, uniforms, $75; J. C. Johnson, April, $160, bonus, $5.25 (deceased); J. W. Kerr, $1,920, bonus, $63; V. S. Raper, April 1 to July 14, Aug. 10 to Mar. 31 at $1,680, bonus, $139.51; J. S. Sheldon, 1 m. at $960, 11 m. at $1,560, bonus, $211.38, overtime, $264.70, uniform, $37.50 ..		7,783 37
Clerks: H. A. Aikman, from Sept. 21 at $960, bonus, $166.25, overtime, $27.60; T. V. Brady, from Oct. 10 at $960, bonus, $149.88, overtime, $31.60; F. N. Courtney, from Oct. 8 at $960, bonus, $151.57, overtime, $133.60, uniform, $37.50; R. H. Harrison, 3 m. at $960, 9 m. at $1,020, bonus, $315, overtime, $684.80, uniforms, $75; N. C. Jacques, from Feb. 11 at $960, bonus, $43.45, overtime, $31.40; L. J. Lafferty, from Sept. 20 at $960, bonus, $166.69, overtime, $310.70, uniform, $37.50; A. G. Paré, from Oct. 1 at $960, bonus, $41.58, overtime, $320.20; H. Quenneville, from Feb. 6 at $960, bonus, $12.67		6,433 96
Senior examiners: P. W. Beckett, $1,680, bonus, $150, overtime, $709.70; P. E. Dumond, $1,680, bonus, $150, overtime, $665.20, uniforms, $75; C. F. McKee, $1,680, bonus, $150, overtime, $660.60; J. R. Mickle, $1,680, bonus, $150, overtime, $648.40; C. Siebert, $1,680, bonus, $150, overtime, $681, uniforms, $75; T. H. Yates, $1,620, bonus, $162, overtime, $675.60, uniforms, $112.50		15,235 00
Examiners: A. G. Bagley, $1,320, bonus, $279, overtime, $658.90, uniforms, $112.50; J. M. Beers, $1,500, bonus, $261, overtime, $338; W. H. Belcher, $1,140, bonus, $315, overtime, $679.80, uniforms, $75; F. Belisle, from Nov. 19 at $960, bonus, $115.50, overtime, $35.20; B. Benton, 3 m. at $1,080, 9 m. at $1,140, bonus, $315, overtime, $667.40, uniforms, $75; W. Butler, $1,320, bonus, $279, overtime, $599, uniforms, $75; R. J. Calderwood, from Oct. 8 at $960, bonus, $151.57, overtime, $331.30, uniforms, $75; E. G. Carter, 6 m. at $1,080, 6 m. at $1,140, bonus, $315, overtime, $685.20, uniforms, $75; E. Chance, $1,320, bonus, $279, overtime, $713.60; T. Dufour, $1,320, bonus, $279, overtime, $708.70; T. H. Elliott, $1,200, bonus, $297, overtime, $685.60; J. A. Francis, $1,320, bonus, $279, overtime, $675, uniform, $37.50; J. Fry, $1,380, bonus, $279; S. Hammond, $1,260, bonus, $297, overtime, $683.60; A. C. Hazell, $1,260, bonus, $297, overtime, $615.80; H. M. James, 3 m. at $1,260, 9 m. at $1,320, bonus, $283.50, overtime, $678.40, uniforms, $75; A. E. Kerr, $1,320, bonus, $279, overtime, $650.60		34,620 60
Examiners (concluded): V. LaPlante, 9 m. at $960, 3 m. at $1,020, bonus, $315, overtime, $666.90; W. Leighton, $1,320, bonus, $279, overtime, $713.60; W. H. McAllister, $1,260, bonus, $297, overtime, $667; W. J. Maw, $1,320, bonus, $279, overtime, $662.20, uniforms, $75; P. A. Pardo, from Sept. 24 at $960, bonus, $43.20, overtime, $278.60, uniforms, $75; D. H. Petrimoulx, $1,320, bonus, $279, overtime, $279.20; J. W. Schooley, $1,320, bonus, $279, overtime, $660.60; R. Scott, April 1 to 12 at $1,140, April 13 to Mar. 31 at $1,200, bonus, $297.60, overtime, $667.70; S. Snelling, to July 31 at $1,200, bonus, $99, overtime, $249.10; G. C. Somerton, 9 m. at $960, 3 m. at $1,020, bonus, $83.25, overtime, $659.60, uniforms, $75; D. Swanston, 9 m. at $960, 3 m. at $1,020, bonus, $83.25, overtime, $620.10, uniforms, $112.50; G. J. Thomson, 3 m. at $1,080, 9 m. at $1,140, bonus, $315, overtime, $666.80, uniforms, $75; E. M. Webber, 9 m. at $1,020, 3 m. at $1,080, bonus, $80.37, overtime, $741.90, uniforms, $112.50; E. L. Wendover, 9 m., less 7 d., at $960, 3 m., less 1 d., at $1,020, bonus, $308.16, overtime, $719.80, uniform, $37.50; S. Wigle, 9 m. at $960, 3 m., less 19 d., at $1,020, bonus, $78.62, overtime, $493, uniform, $37.50; C. H. Wright, from Feb. 1 at $960, bonus, $52.50		28,270 03
Cartage, J. Wogan, $1,830; cleaning office, $300; coal, $308.94; gas, $107; legal services, W. M. Egan, $240.33, Kenning and Cleary, $35; light, $108.50; maintenance of car, $120; office rent, $2,400; commission on sale of excise stamps, $448.52; postage, $1,600; street cars, $456; telephone rent, $116.90; telephone tolls and telegrams, $55.96; petty expenses, $95.30		8,222 45
Sandwich: J. U. Piché, sub-collector, grade 1, $1,320, bonus, $279; postage, telephone, etc., $73.27		1,672 27

Salaries and Contingencies at Ports: Ontario—Concluded $ cts.
Traitements et dépenses contingentes aux ports d'entrée: Ontario—Fin

Windsor—Concluded

Walkerville: J. Bailey, sub-collector, grade 3, $2,280, less 3 d., bonus, $59.52; appraisers: W. B. Ritchie, $2,040, bonus, $60; C. H. Williams, $2,160, bonus, $60; A. J. Belleperche, account clerk, $2,040, bonus, $60; T. D. Niven, special exciseman, grade 1, $1,920, bonus, $63, overtime, $61.50; computing clerks: H. Beardmore, $1,920, bonus, $63; K. G. Van Wagoner, $1,920, bonus, $63; F. Weir, $1,920, bonus, $63; D. M. Craig, cashier, $1,800, bonus, $119; clerks: C. T. Gyles, 3 m. at $1,020, 9 m. at $1,080, bonus, $315, overtime, $570.30, uniforms, $112.50; A. C. Teno, $1,500, bonus, $261, overtime, $469.80, uniforms, $75; J. M. Wilson, messenger clerk, to Aug. 16 at $600, bonus, $21.14, overtime, $21; examiners: J. Valentine (senior), $1,680, bonus, $150, overtime, $254.30, uniforms, $112.50; M. L. Allen, 3 m. at $960, 9 m. at $1,020, bonus, $83.16, overtime, $761.40, uniforms, $75; A. J. Baldwin, from Oct. 1, at $960, less 3 d., bonus, $154.96, overtime, $38.20; F. H. Cummiford, $1,440, bonus, $261, overtime, $42; H. Hayes, $1,140, bonus, $315, overtime, $475.20, uniforms, $112.50; J. A. Heydon, $1,080, bonus, $315, overtime, $489.50, uniforms, $112.50; C. Hyslop, 3 m. at $1,020, 9 m. at $1,080, bonus, $315, overtime, $569.20, uniforms, $75; G. B. Lodge, 3 m. at $1,080, 9 m. at $1,140, bonus, $315, overtime, $342, uniforms, $75; P. J. Neven, $1,140, bonus, $72; L. Vannan, 6 m. at $1,020, 6 m. at $1,080, bonus, $77.58, overtime, $185, uniforms, $112.50; M. J. Wallace, to Feb. 5 at $1,500, less 3 d., bonus, $219.15, overtime, $304.90, uniforms, $75; C. H. Wright, 4 m. to Jan. 31 at $960, bonus, $105, overtime, $44.50; Miss R. M. Elliott, clerk-stenographer, $1,140, bonus, $72; truckmen: A. E. Cheeseman, April 1 to 5 at $960, bonus, $4.38; L. E. Sherlock, from Feb. 6 at $960, bonus, $47.97..... 44,129 84

Special excisemen: W. J. Brown, grade 3A, $2,640, overtime, $3; E. Lyons, grade 2, $2,160, bonus, $60, overtime, $4; A. R. Adam, grade 1, April 1 and 2 at $1,860, April 3 to Mar. 31 at $1,920, overtime, $81; R. J. Bergeron, grade 1, $1,920, bonus, $63, overtime, $33; H. L. Berry, grade 1, $1,920, bonus, $63; J. Brennan, grade 1, $1,920, bonus, $63, overtime, $3.50; G. O'Neill, grade 1, $1,560, bonus, $202, overtime, $112.50..... 14,727 67

Cleaning office, etc., $515; heating office, $472.50; light, $147.12; office rent, $1,333.32; commission on sale of excise stamps, $228.28; postage, $150; telephone rent, $54.36; petty expenses, $140.69..... 3,041 27

Woodstock ($10,477.50)

F. O. Burgess, collector, grade 2, 9 m. at $1,920, 3 m. at $2,040, bonus, $62.25; A. Watson, cashier and computing clerk, $1,800; J. F. Carson, clerk, $1,260, bonus, $297; D. T. Campbell, examiner, $1,320, bonus, $279; board and travel, W. G. Ball (Brantford), $88.25, C. H. Harris (Norwich), $225.70; commission on sale of excise stamps, $146.88; postage, $51.43; telephone rent, $36.96; petty expenses, $14.13..... 7,531 60

Norwich: W. Fairley, sub-collector, grade 1, $1,380, bonus, $279; C. H. Harris, examiner, $1,140, bonus, $72; postage, telephone, etc., $74.90..... 2,945 90

2,161,813 49

Less—Bonus charged to Vote 435, $211,463.94; uniforms charged to Miscellaneous Customs, $18,785.50 ..... 230,249 44

Total 1,931,564 05

Salaries and Contingencies at Ports: Manitoba
Traitements et dépenses contingentes aux ports d'entrée: Manitoba

Brandon ($35,955.23)

W. Fenwick, collector, grade 2, $2,500; J. Sproule, senior clerk, to Jan. 31 at $2,040, bonus, $50 (deceased); clerks: F. C. Dundas, $1,500, bonus, $261, overtime, $26.10; E. A. Harding, $1,500, bonus, $261; C. H. Kelly, $1,500, bonus, $261; F. M. Mathie, $1,380; A. Williams, 6 m. at $1,440, 6 m. at $1,500, bonus, $261; examiners: G. K. Burnett, 6 m. at $1,080, 6 m. at $1,140, bonus, $315, overtime, $10.80, uniforms, $75; R. Fortune, $1,320, less 2 d., bonus, $277.50, uniforms, $75; B. Sproston, $1,140, bonus, $315; board and travel, H. E. Hannah (Bannerman), $242.80; cartage of p.o. parcels, $120; commission on sale of excise stamps, $206.74; legal expenses, Clement and Clement, $23.90, S. H. Forrest, $5; postage, $161.50; telephone rent, $166.15; petty expenses, $44.51..... 18,271 90

Salaries and Contingencies at Ports: Manitoba—Continued **Traitements et dépenses contingentes aux ports d'entrée: Manitoba**—Suite	$ cts.
Brandon—Concluded	
Bannerman: T. Coulter, sub-collector, grade 1, $1,380, bonus, $279, overtime, $499.50, uniforms, $75; H. E. Hannah, clerk, $1,500, allowance as relieving officer, $240, board and travel, $44.75; telephone rent, $30; petty expenses, $50.04	4,098 29
Boissevain: B. Hill, sub-collector, $1,050, bonus, $297, uniforms, $75; office rent, $240; petty expenses, $31.96	1,693 96
Carberry: G. S. Haslam, sub-collector, $1,000, bonus, $315; cartage of mail, $52; office rent and heat, $141; petty expenses, $30.58	1,538 58
Cartwright: J. T. Robinson, sub-collector, $900, bonus, $315, uniforms, $75; coal, $165.20; office rent, $180; petty expenses, $17.59	1,652 79
Deloraine: L. H. Morton, sub-collector, $900, bonus, $315, uniforms, $75; board and travel, H. E. Hannah (Bannerman), $52.50; petty expenses, $33.34	1,375 84
Killarney: C. H. Martin, sub-collector, $900, bonus, $315, overtime, $126, uniforms, $75; H. E. Hannah (Bannerman), board and travel, $53.75, overtime, $56.20; office rent, $240; petty expenses, $59.80	1,825 75
Melita: F. M. Pope, sub-collector, $900, bonus, $315; board and travel, H. E. Hannah (Bannerman), $35.50, H. Hoskins (Gretna), $64.40; office rent, $200; petty expenses, $48.75	1,563 65
Souris: L. Stockton, sub-collector, $1,150, bonus, $315, uniforms, $75; legal services, S. H. Forrest, $31; postage, cartage, etc., $80.77	1,651 77
Virden: J. D. McNiven, sub-collector, grade 1, $1,900, bonus, $69, uniforms, $75; board and travel, A. Williams (Brandon), $63; postage, telephone, etc., $109.34	2,216 34
Postmasters' commission on collections, etc.: Oak Lake, $5.86; Rapid City, $1.41; Waskada, $44.59, postage, etc., $14.50	66 36
Emerson ($32,536.09)	
N. McDougall, collector, grade 2, 9 m. at $2,040, 3 m. at $2,160, bonus, $60; W. D. Morgan, clerk, $1,500, uniforms, $75; senior examiners: F. H. Jacob, $1,680, bonus, $150, overtime, $437, uniforms, $75; E. Manning, $1,680, bonus, $150, overtime, $488.60, uniforms, $75; examiners: A. D. Batchelor, $1,380, bonus, $279, overtime, $713.60, uniforms, $75; L. Beer, $1,380, overtime, $729.80, uniforms, $75; J. Bushby, $1,260, bonus, $297, overtime, $715.40, uniforms, $75; A. F. Collard, $1,320, bonus, $279, overtime, $706.60, uniforms, $75; K. C. Coulter, July 20 to Dec. 4 at $960, bonus, $118.55; R. Lendrum, $1,380, bonus, $279, overtime, $709.40, uniforms, $75; J. D. McLean, 3 m. at $1,380, 9 m. at $1,440, overtime, $723.20, uniforms, $75; J. C. Reece, 9 m. at $1,020, 3 m. at $1,080, bonus, $315, overtime, $377.90, uniforms, $75; E. P. Smeaton, $1,380, bonus, $279, overtime, $713, uniforms, $75; J. Sullivan, $1,320, overtime, $718.80, uniforms, $75; J. K. Witty, $1,020, bonus, $315, overtime, $34.50, uniforms, $75	30,755 64
Expense allowance at Winnipeg and on trains ($1.40 a day): A. D. Batchelor, $133; L. Beer, $128.80; J. Bushby, $127.40; A. F. Collard, $123.20; R. Lendrum, $127.40; J. D. McLean, $128.80; E. P. Smeaton, $127.40; J. Sullivan, $128.80	1,024 80
Cartage of mail, etc., $68; cleaning office, $96; postage, $435; telephone rent, $123; petty expenses, $33.65	755 65
Gretna ($8,366.55)	
J. Hodgson, collector, grade 1, $1,680, bonus, $150, overtime, $255.70, uniform, $37.50; examiners: H. Hoskins, $1,380, bonus, $279, overtime, $347.20, uniforms, $75; P. W. McNab, 9 m. at $1,020, 3 m. at $1,080, bonus, $315, overtime, $293.20, uniforms, $75; cartage, $38.40; cleaning office, $72; coal, 5 tons, $113.70; light, $34; office rent, $255; postage, $40; telephone rent, $87; petty expenses, $56.65	6,619 35
Haskett: A. Cruickshank, sub-collector, $1,100, overtime, $503.20, uniforms, $75; cleaning office, $24; postage, $10; telephone rent, $35	1,747 20

Salaries and Contingencies at Ports: Manitoba—Continued	$	cts.
Traitements et dépenses contingentes aux ports d'entrée: Manitoba—Suite		
Portage-la-Prairie ($18,791.22)		
J. A. Marshall, collector, grade 2, $2,160, bonus, $60; clerks: H. J. Hughes, April, $125, bonus, $21.75; C. Krempeaux, $1,500, bonus, $261; W. E. Witt, 9 m. at $1,440, 3 m. at $1,500, bonus, $261; examiners: H. E. Blois, from Sept. 4 at $960, bonus, $181.12; F. J. Thompson, $1,500, bonus, $261, uniforms, $75; commission on sale of excise stamps, $106.40; postage, $221.56; telephone rent, $69.85; petty expenses, $35.60	8,846	28
Dauphin: E. C. Herrick, sub-collector, grade 1, 6 m. at $1,020, less 8 d. half pay, 6 m. at $1,080, bonus, $311.61, uniforms, $75; J. R. Lintick, examiner, 9 m. at $960, 3 m. at $1,020, bonus, $315, uniforms, $75; caretaking, $120; cartage of mail, $84; commission on sale of excise stamps, $76.06; office rent, $810; postage, $104.42; telephone rent, $38.13; petty expenses, $39.85..	4,063	10
Minnedosa: A. E. Hole, sub-collector, $1,200, bonus, $297, uniforms, $75; board and travel, P. W. McNab (Gretna), $77.45; postage, telephone, etc., $109.03.	1,758	48
Neepawa: R. D. Young, sub-collector, $1,200, bonus, $297, uniforms, $75; postage, telephone, etc., $105.65.....	1,677	65
Pas: J. D. Davies, sub-collector, grade 1, 3 m. at $1,380, 9 m. at $1,440, bonus, $265.50; coal, $228.75; painting and decorating customs building, $280; postage, $30; rent of land for Customs building, $100; various small payments, $83.83	2,413	08
Postmasters' commission on collections: Birtle, $17.97; Gladstone, $8.94; Rapid City, $5.72	32	63
Winnipeg ($287,190.90)		
T. H. Verner, collector, grade 6, $3,960; A. C. Larivière, deputy collector, $2,400, bonus, $60; D. J. Scott, surveyor, $2,880, overtime, $399.75; G. R. McGiffin, assistant surveyor, $2,040; J. A. McConnell, chief appraiser, 2 m. at $2,640, 10 m. at $3,000; J. T. Baillie, express and postal superintendent, 9 m. at $1,740, 3 m. at $1,920, bonus, $128.25, overtime, $7.70; J. T. Wren, chief clerk, $2,760; excisemen, P. J. Fegan, grade 2, $1,560, T. H. Morris, grade 2, $1,560, bonus, $202, overtime, $369.10; H. B. Wheaton, account clerk, $2,400, bonus, $60; W. P. Scott, express and postal clerk, $1,500, bonus, $261, overtime, $3.50; G. L. Mitchell, supplies clerk, $1,260, bonus, $297; A. T. MacMillan, tea tester, $1,380. bonus, $279; Esther Goldman, clerk-stenographer, Oct. 3 to Jan. 31 at $960, bonus, $18.42; E. W. Prowse, clerk-typist, $960, bonus, $315; warehouse keepers: H. A. Sanders, $1,500, bonus, $261, overtime, $8; E. Welte, $1,620, bonus, $162; watchmen: A. Greig, from May 21 at $720, bonus, $81.49, overtime, $330; G. W. Humphrey, $1,000, bonus, $83.25, overtime, $372; T. V. Meara, senior messenger, $1,080, bonus, $315, uniforms, $75	39,609	59
Divisional appraisers: J. E. McRobie, $2,400, bonus, $60, overtime, $13.90; J. E. Ross, $2,640; R. Simpson, 3 m. at $2,280, 9 m. at $2,400, bonus, $60; A. J. Taylor, $2,640	10,183	90
Assistant appraisers: E. Doran, $2,040; D. W. MacDonald, $2,040, bonus, $60; G. A. Matheson, $2,040, bonus, $60; W. T. Morison, $2,040, bonus, $60; J. F. Tennant, $2,040, bonus, $60; W. Thomas, $2,040, bonus, $48.67.....	12,528	67
Cashiers: R. A. Branson, $1,680, bonus, $150, overpaid, $25; J. G. Matheson, $2,040; G. C. Richardson, $2,040, bonus, $60	5,995	00
Special excisemen, grade 1: W. G. Greig, $1,920, bonus, $63; T. W. Hammond, $1,920, bonus, $63; J. C. Miller, $1,920, bonus, $63	5,949	00
Computing clerks: K. A. N. Flemming (senior), $2,400, bonus, $60; H. E. Bell, $1,920, bonus, $63; O. H. Brown, $1,920, bonus, $63; F. D. Cassin, $1,920, bonus, $63; T. Fleming, $1,920; P. J. Mulvihill, $1,920, bonus, $63; D. H. Overy, April 1 to May 7, at $1,920, (half-pay), $98.06; R. G. Paterson, 9 m. at $1,620, 3 m. at $1,680; F. W. Stevens, $1,500, bonus, $261; J. L. Stevens, $1,920, bonus, $63; H. Sullivan, $1,920, bonus, $63; V. A. Tait, 6 m. at $1,680, 6 m. at $1,800; A. Thompson, $1,920, bonus, $63; H. R. Whalley, $1,920, bonus, $63; C. W. Youell, $1,920, bonus, $63.....	27,461	06
Express and postal computing clerks: J. F. Blurton, 6 m. at $1,560, 6 m. at $1,620, bonus, $181.98; A. C. Burton, 3 m. at $1,560, 9 m. at $1,620, bonus, $171.99; R. Davies, $1,620, bonus, $162; W. H. Holmes, $1,560, bonus, $202; W. Jordan, $1,620, bonus, $162; S. J. Lea, $1,680, bonus, $150; G. B. McCready, April 1 to Aug. 23 at $1,680, bonus, $59.28; S. J. Mackey, $1,680; J. D. Magee, $1,500, bonus, $65.25; G. W. Robinson, $1,500, bonus, $261; H. Strachan, $1,440, bonus, $261.....	18,135	37

Salaries and Contingencies at Ports: Manitoba—Continued $ cts.
Traitements et dépenses contingentes aux ports d'entrée: Manitoba—Fin

Winnipeg—Continued

Senior clerks: S. Carberry, $2,040, bonus, $60; M. Hutchison, $2,040, bonus, $60; W. R. Kennedy, $2,040, bonus, $6.61; M. MacKenzie, $2,040, bonus, $60; H. E. Magee, 6 m. at $1,560, 4 m. at $1,620, 2 m. at $1,680; L. B. Pacaud, 7 m. at $1,440, 5 m. at $1,560, bonus, $236.40 ..... 11,673 01

Clerks: J. W. Adams, April 1 to 4 at $1,200, April 5 to Mar. 31 at $1,260; R. M. Allan, $1,500, bonus, $261; H. C. Allen, $1,500, bonus, $261; H. Ashmore, $1,500, bonus, $261; H. Barr, $1,380, bonus, $279, overtime, $17.40; T. E. Bayliss, to June 30 at $960, bonus, $78.75; T. A. Beckett, 3 m. at $1,260, 9 m. at $1,320; C. R. Brown, $960, bonus, $315; E. L. Campbell, $1,440, bonus, $261; Miss H. E. Campbell, $1,500, bonus, $261; S. J. Carmichael, $1,380, bonus, $279; J. B. Chapman, $1,320, bonus, $279; T. W. Cole, $1,500, bonus, $261; J. E. Davies, $1,500, bonus, $261; E. L. Forrest, $1,380; W. Horner, $1,500, bonus, $261; G. Howard, $1,320; E. N. Hughes, April 1 to May 6 at $1,440, May 7 to Aug. 13 at $1,500, bonus, $96.12; J. Hutton, $1,380, bonus, $279, overtime, $17.40; W. J. Ivey, $1,380, bonus, $279; W. A. McConnell, $1,320, bonus, $279; J. McIlroy, $1,500, bonus, $261; G. C. McKay, $1,380, bonus, $279; H. Milnes, $960, bonus, $83.25; E. R. Mitchell, $1,380, bonus, $279; C. Montgomery, $1,500, bonus, $261; E. F. Ogilvie, $1,500, bonus, $261; J. A. Rogers, $1,500, bonus, $261; W. Rollerson, $1,500, bonus, $261; G. W. Rutland, 6 m. at $1,080, 6 m. at $1,140, bonus, $315; D. Schaumloffel, 3 m. at $1,260, 9 m. at $1,320, bonus, $283.50; J. Steadman, $1,380, bonus, $279; C. J. Steen, April 1 to May 30 at $1,500, bonus, $42.79; F. D. Stewart, $1,440, bonus, $261; G. S. Telford, $1,500, bonus, $261; D. Tirkletop, April 1 to Oct. 31 at $1,260, bonus, $173.25 ..... 53,895 37

Messenger-clerks: G. W. Glenday, from Jan. 28 at $600, bonus, $55.89; J. D. Johnson, $900, bonus, $315; J. K. Robson, from Jan. 21 at $600, overpaid, $3.55, bonus, $18.53; J. W. Vaughan, $900, bonus, $315 ..... 2,732 16

Senior examiners: T. F. Glenwright, $1,680, bonus, $150, overtime, $295.20; J. Jacobsen, $1,680, bonus, $150, overtime, $9; D. D. Kennedy, $1,680, overtime, $10.50 ..... 5,654 70

Examiners: H. J. Anderson, April, $125, bonus, $21.75, overtime, $4.50 (deceased); H. Ashton, $1,320, bonus, $279, overtime, $19.50; J. P. Barrett, $1,380, bonus, $279; H. J. Bartlett, $1,500 less half-pay June 8 to Oct. 5 and 6½ d. full pay, bonus, $213.74, overtime, $4.50; T. P. Boland, 9 m. at $1,020, 3 m. at $1,080, bonus, $315; J. W. Burton, $1,500, bonus, $261, overtime, $9; R. Fairhurst, April 1 and 2 at $1,080, April 3 to Mar. 31, at $1,140, bonus, $72; W. J. Grant, $1,500, less 1 d., bonus, $260.28, overtime, $9; J. Hay, $1,500, bonus, $261, overtime, $9; J. Hoogstraten, $1,500, bonus, $261, overtime, $587.50, uniforms, $75; J. J. Hughes, $1,500, bonus, $261, overtime, $9; N. W. Kelson, $1,500, overtime, $9; D. Kidd, $1,440, bonus, $261, overtime, $197.40, uniforms, $75; L. Livingstone, $1,500, overtime, $9; M. McLennan, $1,500, bonus, $261, overtime, $9; J. K. McMillan, $1,500, bonus, $261, overtime, $9; A. M. MacMartin, $1,500, bonus, $261, overtime, $9; F. W. Nixon, 3 m. at $1,080, 9 m. at $1,140, bonus, $315; W. Oakes, $1,500 bonus, $261, overtime, $579.80, uniforms, $75; J. F. Orr, $1,500, bonus, $261, overtime, $9; S. J. Orr, 3 m. at $1,260, 9 m. at $1,320; S. Pearson, $1,500, bonus, $261, overtime, $9; B. Pyzer, $1,380, bonus, $279, overtime, $9; W. E. Roscoe, $1,500, bonus, $261, overtime, $9; J. Sedgwick, $1,500, bonus, $21.75, overtime, $9; F. S. Todd, $1,500, bonus, $261, overtime, $9 ..... 42,676 49

Truckmen: A. Baker, from June 13 at $960, bonus, $252; P. H. Brown, 9 m. at $960, 3 m. at $1,020, bonus, $315; F. W. Caughey, from July 25 at $960, bonus, $215.93; J. Cowley, from June 20, at $960, bonus, $245.88; A. Crowther, April 1 to 30 at $660, May 1 to June 22 at $960, bonus, $71.75; A. M. Passmore, $1,260, bonus, $297; D. G. Paton, 1 m. at $1,000, 11 m. at $1,020, bonus, $315, overtime, $63.60; P. Smith, 3 m. at $1,020, 9 m. at $1,080, bonus, $315, overtime, $21.60; J. W. Sparks, $1,260, bonus, $297; J. Thompson, $1,080, bonus, $315, overtime, $9.70; G. R. Williams, $1,260 ..... 13,021 85

Legal services: Campbell and Campbell, $52.45; Dubuc and Roy, $62.92; Finkelstein, Finkelstein, White, Berg and Layton, $20.30; D. R. C. MacLean, $75; Day, Ferguson and Walsh, Toronto, $31.80 ..... 242 47

Salaries and Contingencies at Ports: Manitoba—Concluded $ cts.
Traitements et dépenses contingentes aux ports d'entrée: Manitoba—Suite

Winnipeg—Concluded

Board and travel, E. W. Prowse, $67.45; cartage, T. Atchison, $840.25, North-Western Cartage Co., $10,828.25; commission on sale of excise stamps, $4,685.28; express, $174.96; postage, $916; street cars, $2,430; telephone rent, $1,092; telephone tolls and telegrams, $168.67; towel supply, $192; various small items, $215.20 ..... 21,610 06
Crystal City: R. W. Baker, sub-collector, $1,000, bonus, $297, overtime, $131.40; H. E. Hannah (Bannerman), board and travel, $55, overtime, $43.20; postage and p.o. box, $22.50..... 1,549 10
Morden: J. C. McCorquodale, sub-collector, April 1 to Sept. 30, Dec. 11 to Mar. 31 at $1,000, bonus, $239.52; board and travel, F. D. Cassin (Winnipeg), $34.65, H. E. Hannah (Bannerman), $126.75, P. W. McNab (Gretna), $60.20; postage, telephones, etc., $91.70..... 1,359 24
Selkirk: E. E. McLeod, sub-collector, $960, bonus, $315; postage and p.o. box, $26 1,301 00
Snowflake: F. H. Nesbitt, enforcement officer, $600, bonus, $139.44, overtime, $250.60; board and travel, H. E. Hannah (Bannerman), $54.50; coal, $38.35; office rent, $180, less $90 paid by Dept. of Immigration and Colonization; postage, telephones, etc., $43.75..... 1,216 64
Sprague: F. R. Fraser, sub-collector, grade 2, $1,800, bonus, $119, overtime, $659.60, uniforms, $75; examiners: R. Chambers, $1,380, bonus, $279, overtime, $519.60, uniforms, $75, board, etc., $106.50; J. R. Gray, $1,380, bonus, $279, overtime, $541.60, uniforms, $75, board, etc., $99.50; E. O. May $1,260, bonus, $297, overtime, $542.40, uniforms, $75, board, etc., $94.50; cleaning office, $24; postage, $55; commission on collections, $8.69..... 9,745 39
Port Nelson: H. Campbell, enforcement officer, 3 m. to Mar. 31, 1923, at $240; B. J. Stangroom, enforcement officer, $240..... 300 00
York Factory: C. Harding, acting sub-collector, to Sept. 30, at $200; E. Oakes, examiner, Dec. 1, 1922 to Mar. 31, 1924 at $10 a m., $160; postage, $3..... 263 00
Postmasters' commission on collections, etc., Manitou, $9.89; Pilot Mound, $2.60; Piney, $4.54, W. T. Holden, overtime, $70.80..... 87 83

382,839 99
LESS—Bonus charged to Vote 435, $35,549.74; allowance for uniforms charged to Miscellaneous Customs, $2,887.50..... 38,437 24

Total..... 344,402 75

Salaries and Contingencies at Ports: Saskatchewan
Traitements et dépenses contingentes aux ports d'entrée: Saskatchewan

Moosejaw ($59,622.54)

J. McAllister, collector, grade 3, $2,520; T. S. Price, appraiser, $2,400, bonus, $60; G. A. Stevens, cashier, $1,920, bonus, $63; senior clerks: H. J. Gabb, $2,040, bonus, $60; D. A. Goudie, 3 m. at $1,560, 9 m. at $1,680, bonus, $162.99; computing clerks: S. M. Crowe, $1,920, bonus, $63; T. W. McPhail, $1,920, bonus, $63; A. B. Stroud, $1,800, bonus, $119; W. A. Neal, express and postal computing clerk, 9 m. at $1,620, 3 m. at $1,680, bonus, $159; examiners: J. A. Dickson, $1,380, less 1 d., overtime, $58.70; H. Horseman, $1,380, bonus, $279, overtime, $110.50, uniforms, $75; A. T. Titcomb, 3 m. at $960, 9 m. at $1,020, bonus, $315, overtime, $78.30; R. A. Williamson, April 1 to Nov. 5 at $1,500, bonus, $155.88, overtime, $55.50; clerk-stenographers: Miss D. Dand, $960, bonus, $83.16; T. G. Loveridge, $1,020, bonus, $83.25, overtime, $25.60 ..... 26,511 74
Clerks: M. W. Ashworth, $1,380, bonus, $279, overtime, $43; W. H. Campbell, $1,500, bonus, $261; J. P. Cleghorn, $1,320, bonus, $279, overtime, $2.40; W. H. Davidson, $1,500; L. H. Hall, $1,380, bonus, $279..... 8,223 40
Cartage, $294.40; commission on sale of excise stamps, $823.53; legal services, Ross, Graham and Sifton, $13.34; postage, $660; telephone rent, $126; telephone tolls and telegrams, $135.45; petty expenses, $85.75..... 2,138 47

Salaries and Contingencies at Ports: Saskatchewan—Continued **Traitements et dépenses contingentes aux ports d'entrée: Saskatchewan**—Suite	$ cts.
Moosejaw—Concluded	
Big Muddy: F. J. Braund, sub-collector, $900, overtime, $261.30, uniforms, $75; A. M. McFarlane, acting sub-collector, Oct. 8 to 31, at $900, overtime, $25.20; coal, $105; various small office expenses, $147.95	1,572 52
East Poplar River: C. R. Day, enforcement officer, $1,200, bonus, $279, overtime, $325.50, uniforms, $75; coal, $150; freight, $66; postage, etc., $18.62	2,114 12
Gull Lake: E. A. Fowlie, sub-collector, grade 1, $1,500, bonus, $261; board and travel, J. A. Dickson (Moosejaw) $61.20; office rent, $240; postage, etc., $24.36	2,086 56
Maple Creek: W. G. Roch, sub-collector, grade 1, $1,500, bonus, $261, uniforms, $75; board and travel, S. M. Crowe (Moosejaw), $91.35, W. G. Roch, $1.50; cleaning office, $60; postage, $40; telephone rent, $35; petty expenses, $17.38	2,081 23
Shaunavon: H. L. Cairns, sub-collector, Feb. 27 to Mar. 31 at $1,020; G. W. Hone, enforcement officer, April 1 to Feb. 29 at $960, less 3½ d., bonus, $285.79; office furniture, $245.50; office rent, $263; board and travel, A. B. Stroud (Moosejaw), $62.95, R. A. Williamson (Moosejaw), $112.80; various office expenses under $50, $202.09	2,136 89
Swift Current: J. Banks, sub-collector, grade 2, $1,800, bonus, $119; C. G. Kenny, clerk, $1,380, uniforms, $75; caretaking, $96; cartage of mail, $161.50; commission on sale of excise stamps, $69.30; office rent, $720; postage, $70; telephone rent, $41; petty expenses, $29.73	4,561 53
West Poplar River: D. McIntosh, sub-collector, $1,100, bonus, $297, overtime, $255, uniforms, $75; board and travel, J. A. Dickson (Moosejaw), $55.75, W. A. Davidson (Moosejaw), $22.50; cartage of mail, $104; coal, $334.65; petty expenses, $31.95	2,275 85
Weyburn: G. J. Jarrett, sub-collector, grade 1, $1,600, bonus, $162; N. W. Griffiths, examiner, $1,150, bonus, $72; board, travel, etc., W. H. Campbell (Moosejaw), $46.40, W. H. Davidson (Moosejaw), $587.50, T. G. Loveridge (Moosejaw), $35.25; commission on sale of excise stamps, $55.87; postage, $52.91; telephone rent, $41; petty expenses, $12.15	3,815 08
Willow Creek: E. J. Peachey, sub-collector, $1,020, bonus, $297, overtime, $360.50, uniforms, $75; cartage of mail, $144, coal, $150; petty expenses, $58.65	2,105 15
North Portal ($19,799.51)	
C. P. Wright, collector, grade 2, $2,160, bonus, $60, overtime, $549.40, uniforms, $75; T. Jarrott, senior clerk, April 1 to June 8 at $1,920, June 9 to Mar. 31 at $2,040, bonus, $60.57, overtime, $549.40, uniforms, $75; examiners: H. M. Chadwick, $1,500, bonus, $261, overtime, $549.40, uniforms, $75; N. R. Harris, $1,320, overtime, $515, uniforms, $75; P. Neilson, $1,380, bonus, $279, overtime, $549.40, uniforms, $75	12,125 59
Board and travel, G. A. Thomson (Estevan), $20.70; caretaking, $347.25; coal, $168.42; light, $49.80; office rent, $133; postage, $260; telephone rent, $42; telephone tolls, $33.29; petty expenses, $69.45	1,123 91
Estevan: M. J. Roche, sub-collector, grade 1, $1,500, less 9 d., overtime, $376.80, uniforms, $75; G. A. Thomson, examiner, $1,140, bonus, $315, overtime, $24.80 uniforms, $75; commission on sale of excise stamps, $42.35; cork carpet, $40.55; postage and p.o. box, $90; telephone rent, $38; telephone tolls and telegrams, $56.15	3,737 36
Marienthal: W. H. Yardley, sub-collector, $1,400, less 3 d., bonus, $160.65, overtime, $563.60, uniforms, $75; N. R. Harris (North Portal), board and travel, $128.05, overtime, $38; caretaking, $60; coal, $102.50; office rent, $240; petty expenses, $56.60	2,812 65
Prince Albert ($15,636.44)	
W. H. Beale, collector, grade 2, $1,800, registrar of shipping, $60, bonus, $69; clerks: R. J. Jones, $1,500, bonus, $261; G. W. Pickering, $1,500, bonus, $261; A. R. Smith, $1,500, bonus, $261, overtime, $1; E. C. Costerd, examiner, $1,020, bonus, $315, overtime, $5, uniforms, $75; board and travel, J. W. Burrow (Yorkton), $96, E. B. Hyatt (Saskatoon), $247.15; commission on sale of excise stamps, $450.31; cartage and express, $47.99; legal services, J. E. Lussier, $10; office rent, $1,200; postage, $270; telephone rent, $91; petty expenses, $74.77	11,115 22

Salaries and Contingencies at Ports: Saskatchewan—Continued **Traitements et dépenses contingentes aux ports d'entrée: Saskatchewan**—Suite	$ cts.
Prince Albert—Concluded	
Humboldt: F. Fincham, sub-collector, grade 1, $1,500, uniforms, $75; board and travel, L. Bowley (Saskatoon), $81.25, postage, etc., $59.59	1,715 84
Melfort: G. D. Weaver, sub-collector, $960, bonus, $315, uniform, $37.50; postage, etc., $68.26	1,380 76
Rosthern: E. S. Hodson, sub-collector, $840, bonus, $315; office rent, $240; postage, etc., $29.62	1,424 62
Regina ($57,774.83)	
J. H. Spooner, collector, grade 4, $3,000; C. L. Bendeler, appraiser, 3 m. at $2,160, 9 m. at $2,280, bonus, $60; J. B. Shaw, chief clerk, $2,280, bonus, $60; senior clerks: J. S. Hornibrook, $2,040, bonus, $60, overtime, $11.30; W. Wirth, $2,040, bonus, $60; computing clerks: J. Cromb, $1,920, bonus, $63; A. J McAvoy, April 1 to Dec .20 at $1,920 less 4½ d., bonus, $44.71; M. O'Connell, assistant appraiser, $2,040, bonus, $60; V. Howell, supervising officer, $1,680, bonus, $150; cashiers: A. Hubbard, 3 m. at $1,800, 4 m. to Oct. 31 at $1,920; J. Wilson, 7 m. at $1,500, 5 m. at $1,560, bonus, $236.40, overtime, $5.90; F. Munro, express and postal computing clerk, $1,500, bonus, $261; J. Horn, cashier and computing clerk, $1,440, bonus, $261; clerk-stenographers: G. K. Lapthorne, $960, bonus, $83.25; J. C. Wilkie, $960, bonus, $315, overtime, $10.80; E. Cheeseman, truckman, 9 m. at $1,080, 3 m. at $1,140, bonus, $315; R. Cochlan, enforcement officer, International Boundary, $960, bonus, $315	30,514 78
Clerks: J. S. Hunt, $1,500, bonus, $261; A. H. Ritchie, $1,500, overtime, $1.50; P. E. Urry, $1,020, bonus, $83.25	4,365 75
Examiners: J. Blake, 3 m. at $960, 9 m. at $1,020, bonus, $83.25, overtime, $3.50, uniforms, $75; G. M. Eley, $1,080, bonus, $315, overtime. $10.70; F. Monk, $1,500, bonus, $261, overtime, $146, uniforms, $75; J. D. Paterson, 6 m. at $1,440, 6 m. less ½ d. at $1,500, arrears 1920, $98.55; J. S. Thompson, $1,380, bonus, $279, overtime, $9.50, uniforms, $75; B. Zurif, $1,500, less 3 d., bonus, $258.90	9,611 28
Board and travel: J. W. Burrow (Yorkton) $384, M. O'Connell, $50.90; cartage, Regina Cartage Co., Ltd., $1,126.75; cartage of mail, $72; commission on sale of excise stamps, $1,086.30; deposit for cost of appeal, $100; legal services, P. M. Anderson, $53.05, W. J. Ruston, $50.70; postage, $740; charges on unclaimed goods, $96.58; street cars, $80; telephone rent, $282.85; telephone tolls and telegrams, $22.57; petty expenses, $34.94	4,180 64
Moosomin: A. Nelson, sub-collector, $1,020, bonus, $315; board and travel, J. W. Burrow (Yorkton), $55.95; coal, $35.71; office rent, $360; postage, $35; petty expenses, $21.47	1,843 13
Northgate: F. H. Lees, sub-collector, grade 1, $1,500, bonus, $150, overtime, $339.50, uniforms, $75; M. O'Connell (Regina), overtime, $37.60; coal, $98; postage, $30; petty expenses, $8.93	2,239 03
Yorkton: P. Dallin, sub-collector, grade 1, $1,500, bonus, $261; examiners: H. J. Brown, $1,150, bonus, $315; J. W. Burrow, 3 m. at $1,020, 9 m. at $1,080, bonus, $315, uniforms, $75; commission on sale of excise stamps, $56.03; postage and p. o. box, $70.45; telephone rent, $41	4,848 48
Postmasters' commission on collections: Arcola, $29.14; Broadview, $7.69; Fort Qu'Appelle, $41.21; Grenfell, $11.28; Indian Head, $43.75; Qu'Appelle, $16.06; Wapella, $6.73; Wolseley, $15.88	171 74
Saskatoon ($41,187.77)	
A. Sproatt, collector, grade 3, $2,600; R. Foster, senior clerk, $2,040; assistant appraisers: E. Eggleston, $2,040, bonus, $60; B. L. Winfield, $2,040, bonus, $60; W. T. Diefenbaker, gauger, $2,040 less 2 d., bonus, $59.68; computing clerks: J. A. Adam, $1,920; C. A. Perry, 3 m. at $1,680, 9 m. at $1,800, bonus, $126.69; B. K. Horne, cashier, $1,920, bonus, $63; W. A. Gardner, express and postal computing clerk, $1,500, bonus, $261; W. Spice, truckman, $1,260, bonus, $297	20,046 41
Clerks: L. Bowley, 6 m. at $1,020, 6 m. at $1,080, bonus, $77.58; J. H. Bridgman, 9 m. at $1,020, 3 m. at $1,080, bonus, $315, uniform, $37.50; P. J. Carey, April 1 to July 14 at $1,020, July 15 to Mar. 31 at $1,080, bonus, $75.21, overtime, $24.50; P. B. Edwards, $1,500, bonus, $261, overtime, $14.50, uniform, $37.50; E. B. Hyatt, $1,500, bonus, $261; J. MacDougall, 3 m. at $1,440, 9 m. at $1,500, overtime, $20.10	8,756 63

Salaries and Contingencies at Ports: Saskatchewan—Concluded $ cts.
Traitements et dépenses contingentes aux ports d'entrée: Saskatchewan—Fin

Saskatoon—Concluded

Examiners: J. D. Benoit (senior), $1,680, bonus, $150, overtime, $18.40, uniforms, $75; B. A. Anderson, $1,320, bonus, $279, overtime, $10.80; W. N. Howell, $1,500, bonus, $261; W. H. Thornton, 9 m. at $1,080, 3 m. at $1,140, bonus, $315..... 6,704 20
Cartage, $494.80; commission on sale of excise stamps, $885.28; janitor service, $220.80; laundry, $93; legal services, C. G. Locke, $47.90; postage, $403.70; street cars, $120; taxed costs, $33.46; telephone rent, $240; telephone tolls and telegrams, $33.89; petty expenses, $59.93..... 2,632 76
North Battleford: W. P. Cullen, sub-collector, grade 1, 9 m. at $1,320, 3 m. at $1,380, bonus, $279, overtime, $10.50; examiners: A. C. Atkey, 6 m. at $960, 1 m. to Oct. 31 at $1,020, bonus, $183.75; W. C. Collins, from Jan. 14 at $960, bonus, $67.74; L. Bowley (Saskatoon), board and travel, $252.45, overtime, $10.50; commission on sale of excise stamps, $82.26; postage, $50; petty expenses, $5.12..... 3,047 77

194,021 09

Less—Bonus charged to Vote 435, $16,425.70; uniforms, charged to Miscellaneous Customs, $1,837.50 ..... 18,263 20

Total..... 175,757 89

Salaries and Contingencies at Ports: Alberta
Traitements et dépenses contingentes aux ports d'entrée: Alberta

Calgary ($80,522.99)

T. F. English, collector, grade 4, $3,000; appraisers: T. M. Allen, $2,400, bonus, $60; A. R. Dauncey, $2,640; asst. appraisers: R. S. Brown, 10 m. at $1,700, 2 m. at $1,800, bonus, $144.82; E. H. Crick, $2,040, bonus, $60; J. L. Oliver, April 1 to 19 at $2,040, bonus, $3.17; P. G. Close, superintendent of examiners, May, $200 (deceased); C. H. Ross, superintendent of examiners, 9 m. at $1,680, 3 m. at $1,920, bonus, $128.25, overtime, $9.20; F. D. Patterson, chief clerk, April 1 to June 30 at $2,280, bonus, $15; senior clerks: J. W. Hancox, $2,040, bonus, $60; C. K. McDonald, $1,680, bonus, $150; J. C. McDougall, $1,800, bonus, $118.92; computing clerks, G. E. McLaren, $1,920, bonus, $63; G. A. Walker, $1,920, bonus, $63; J. A. Willson, April 1 to June 30 at $1,920, bonus, $15.75; E. E. Rickard, cashier, $1,920, bonus, $63; express and postal cashiers: D. R. Bell, 2 m. at $1,500, 10 m. at $1,560, bonus, $211.80; B. Fisher, $1,740, bonus, $150; J. F. Hunter, cashier and computing clerk, $1,560, bonus, $202; J. J. Lewis, warehouse keeper, $1,500, bonus, $261; clerk-stenographers: H. J. Parker, 9 m. at $960, 3 m. at $1,020, bonus, $315; Miss M. A. Postlethwaite, $1,260, bonus, $297; truckmen, W. Gostick, $1,260, bonus, $297, uniform, $37.50; A. MacDonald, $1,200, bonus, $297, uniform, $37.50; G. Booth, messenger clerk, Jan. 22 to Mar. 31 at $600, bonus, $60.97; A. C. Knott, messenger, April 1 to Sept. 11 at $600, bonus, $25.11; W. W. Griffiths (Moosejaw), overtime, $1..... 40,750 72
Express and postal computing clerks: D. Fraser, $1,320, bonus, $279; L. Hatch, $1,500, bonus, $261, overtime, $29.90; J. A. Summers, $1,500, bonus, $261.. 5,150 90
Clerks: J. M. Donaldson, 6 m. at $1,320, 6 m. at $1,380, bonus, $279, overtime, $29.90; G. R. Ellis, April 1 to May 21, June 21 (noon) to Mar. 31 at $1,500, bonus, $293.12; M. W. Gill, $1,500, bonus, $261; P. C. Shaw, $1,500 less 1 d., $1,495.97, bonus, $260.59..... 6,789 84
Examiners: J. G. Bourne, $960, bonus, $315; A. J. Bradley, $1,500, bonus, $261; J. Dalgetty, $1,380, bonus, $279, overtime, $128.40; W. J. Elliott, $1,500, bonus, $261; W. G. Greig, $1,500, bonus, $261; R. M. Grierson, April 1 to Dec. 31 at $960, bonus, $236.25; S. R. Keeling, $1,500, less 7 d.; J. J. McDonald, April 1 to Aug. 31 at $1,320, bonus, $116.25; D. B. Redman, $1,380, bonus, $279; D. H. Richards, April 1 at $1,260, April 2 to Mar. 31 at $1,320; G. A. Richmond, 3 m. at $1,320, 9 m. at $1,380, bonus, $279, uniform, $37.50; P. Taylor, $1,380, bonus, $279, overtime, $271.90, uniforms, $75; A. Walkling, 6 m. at $1,260, 6 m. at $1,320, bonus, $164.25..... 19,560 15
Cartage, Pacific Cartage Co., $1,493.10; cartage of mail, etc., $540; commission on sale of excise stamps, $1,652.02; express, $95.13; legal services, E. F. Ryan, $41.92, J. A. Wright, $8.16; postage, $477; postage, Lake Louise, $1; street cars, $140; telephone rent, $283.10; travel, W. Gostick, $9.50, G. A. Richmond, $6.70; various office expenses, $153.72..... 4,901 35

Salaries and Contingencies at Ports: Alberta—Continued $ cts
Traitements et dépenses contingentes aux ports d'entrée: Alberta

Calgary—Concluded

Banff: commission on collections, $96.03; petty expenses, $14.03 ..... 110 06
Red Deer: D. G. Horne, sub-collector, grade 1, $1,500, bonus, $261; G. N. Finn, examiner, 9 m. at $960, 3 m. at $1,020, $975, bonus $83.25, uniform, $37.50; board and travel, W. J. Elliott (Calgary), $208.45; commission on sale of excise stamps, $47.69; postage, $42; telephone rent, $45; petty expenses, 75c. 3,200 64
Postmasters' commission on collections: Canmore, $23.05; Claresholm, $36.28. 59 33

Edmonton ($81,116.04)

J. W. Shera, collector, grade 4, $3,000; W. V. Hessey, special officer, grade 2, $1,700, bonus, $150; appraisers: G. W. Elliott, $2,640; T. A. Smart, $2,640; C. W. Coppock, asst. appraiser, $2,040, bonus, $60, overtime, $156; E. Huntley, superintendent of examiners, $2,400, bonus, $60; A. H. Elliott, chief clerk, $2,280, bonus, $60; senior clerks: P. E. Dennison, 6 m. at $1,680, 6 m. at $1,800; J. W. Duke, $2,040, bonus, $25; J. Rea, $2,040, bonus, $60; W. Parish, gauger, $2,040, bonus, $60; J. H. Simpson, cashier, $1,920, bonus, $63; computing clerks: A. Carmichael, $1,920, bonus, $63; J. E. Lee, $1,920, arrears 1922-23, 65c. bonus, $63; A. F. Murray, $1,920, bonus, $63; J. Carmichael, express and postal cashier, $1,560, bonus, $202; E. Fidler, cashier and computing clerk, $1,320, bonus, $279; L. O. Lamoureux, warehouse keeper, $1,620, bonus, $162; truckmen: J. H. McKibbon, $1,260, bonus, $297, uniform, $37.50; W. P. O'Donnell, $1,080, less $41.42 paid by D.S.C.R., bonus, $72; G. H. Wharton, messenger-clerk, $900, bonus, $315 ..... 42,186 73
Express and postal computing clerks: A. Armstrong, $1,680, bonus, $150; G. Edgecombe, $1,500, bonus, $261; R. M. McDermott, $1,680, bonus, $150; W. Neale, $1,500, bonus, $261 ..... 7,182 00
Clerks: W. L. Brown, 9 m. at $1,140, 3 m. at $1,200, bonus, $69; J. MacKenzie, $1,500; R. B. Stevenson, $960, bonus, $315, overtime, $4.40 ..... 4,003 40
Examiners: J. H. Armstrong, April 1 to 13 at $1,440, April 14 to Mar. 31 at $1,500, bonus, $261; W. J. Irwin, April 1 to May 6 at $1,440, May 7 to Mar. 31 at $1,500, bonus, $261, overtime, $322, uniforms, $75; F. Jacques, $1,500, bonus, $261, overtime, $22.60; A. A. Johnston, $1,500, bonus, $261; A. O. Nelson, 9 m. at $1,020, 3 m. at $1,080, bonus, $80.37; T. C. Sims, $1,500, bonus, $261 ..... 10,331 83
Cartage, Hardy Cartage Co., $1,072.90; commission on sale of excise stamps, $1,116.30; legal services, F. D. Byers, $25, Clarke, Wallace and Co., $36.18, A. T. Mode, $17.50, W. Rea, $25; postage, $518; street cars, $144; telephone rent, $447.85; travel and board, W. L. Brown, $48.45, J. H. McKibbon, $11.65; small office expenses, $109.80 ..... 3,572 63
Camrose: J. B. Gallagher, sub-collector, grade 1, May 17 to Mar. 31 at $1,020, bonus, $275.20, overtime, $12.40; board and lodging, W. V. Hessey (Edmonton), $269.50; cartage of mail, $60; office rent, $450; postage, $62; petty expenses, $38.76 ..... 2,059 05
Edson: J. Leyden, sub-collector, grade 1, $1,500, bonus, $261; board and travel, W. L. Brown (Edmonton), $65.70; office rent, $180; postage, $60; small office expenses, $81.05 ..... 2,147 75
Jasper: J. H. McKibbon (Edmonton), overtime, $13.20, travel, $11.65; petty expenses, $5.71 ..... 30 56
Stettler: W. B. Gray, sub-collector, $500; postage, $10 ..... 510 00
Vegreville: J. S. Reid, sub-collector, grade 1, $1,500, bonus, $261; cartage of mail, $60; coal, $42; office rent, $360; travel, etc., W. L. Brown (Edmonton), $59.55; postage, etc., $52.75 ..... 2,335 30
Vermilion: W. E. Sutton, sub-collector, $900; board and travel, W. L. Brown (Edmonton), $25.70; office rent, $300; postage, etc., $52.32 ..... 1,278 02
Wainwright: H. W. Crampton, sub-collector, grade 1, $1,500, bonus, $261; office rent, $240; small office expenses, $51.71 ..... 2,052 71
Wetaskiwin: T. C. Rubbra, sub-collector, grade 1, $1,500, bonus, $261; Q. L. Carsell, examiner, $1,140, bonus, $315; legal services, Odell and Russell, $17.99; postage, $78; telephone rent, $48; petty expenses, $25.71 ..... 3,385 70
Postmaster's commission on collections at Grande Prairie 40 36

Salaries and Contingencies at Ports: Alberta—Concluded **Traitements et dépenses contingentes aux ports d'entrée: Alberta**—Fin	$	cts.
Lethbridge ($29,532.45)		
W. G. Gibbons, collector, April 1 to 14 at $1,920, April 15 to Mar. 31 at $2,040; W. B. Burnett, cashier, $1,920, bonus, $63; R. W. Weiler, assistant appraiser, 9 m. at $1,680, 3 m. at $1,800, bonus, $142.23, uniforms, $75; W. F. Vellacott, computing clerk, $1,560; clerks: C. Westley, $1,260, bonus, $297, overtime, $2; C. T. Wood, $1,320, less 3 d., bonus, $276.68....	10,650	24
Board and travel, L. A. MacLean (Medicine Hat), $540.55, M. F. Robichaud (Fernie), $150.35; cartage, $56.40; commission on sale of excise stamps, $346.34; expenses surveying site for Customs building at Aden, $75; legal services, Shepherd, Dunlop and Rice, $5; postage, $197; street cars, $84; telephone rent, $66; telephone tolls and telegrams, $64.25; petty expenses, $36.80.....	1,621	69
Blairmore: H. H. Griesbach, sub-collector, grade 1, $1,500, bonus, $261, uniforms, $75; cartage of p.o. parcels, $55; cleaning office, $44; office rent, $528; postage, $55; telephone rent, $51; petty expenses, $47.36.....	2,616	36
Cardston: J. F. Parish, sub-collector, grade 1, $1,500, bonus, $150; office rent, $360; postage, etc., $57.97.....	2,067	97
Coutts: R. M. Dickinson, sub-collector, grade 2, $1,680, overtime, $294.30; examiners: W. Bond, 3 m. at $960, 9 m. at $1,020, bonus, $315, overtime, $474.40, uniforms, $75; J. Stafford, 3 m. at $960, 9 m. at $1,020, bonus, $315, overtime, $306.30, uniforms, $75; J. G. Fawcett (Medicine Hat), travel, $154.95, overtime, $77.20; M. F. Robichaud (Fernie), travel, $33.05, overtime, $15; C. T. Wood (Lethbridge), travel, etc., $11.65, overtime, $6; cleaning office, $36; coal, $52.50; painting, etc., Customs building, $300; postage, $99; telephone rent, $30; telephone tolls, $39.90; petty expenses, $4.70.....	6,404	95
Macleod: H. L. Watchorn, sub-collector, grade 1, $1,500, bonus, $261, overtime, $38.10; board and travel, W. J. Elliott (Calgary), $81.90; cartage of mail, $60; postage, $72; telephone rent, $42; petty expenses, $58.67.....	2,113	67
Pinhorn: J. J. McDonald, sub-collector, grade 1, Sept. 1 to Mar. 31 at $1,320, bonus, $135.03, travel, etc., $167.75; E. B. Judson, acting sub-collector, April 1 to 26 at $900, $65, bonus, $5.20; H. J. Elliott, acting sub-collector, Dec. 11 to Jan. 13 at $2 per d., allowance for boundary patrol, $362; board and travel, M. F. Robichaud (Fernie), $172; coal, $84; postage, etc., $42.75.....	1,871	73
Twin Lakes: S. A. Harris, sub-collector, $1,020, bonus, $297; overtime, $340.60, uniforms, $75; W. Roberts (Fernie), board and travel, $22.09, overtime, $6.20; cartage of mail, $120; coal, etc., $113.75; hire of horse, $120; postage, telephone, etc., $71.20.....	2,185	84
Medicine Hat ($17,064.55)		
W. G. Niblock, collector, grade 2, $2,160, less half pay July 25 to Oct. 20, bonus, $52.83; senior clerks: J. G. Fawcett, $2,040, bonus, $60; P. D. Stone, $2,040, bonus, $60; N. M. Conner, cashier and computing clerk, $1,800, bonus, $119; clerks: J. H. Bannan, 6 m. at $1,440, 6 m. at $1,500, bonus, $261; L. A. MacLean, $1,380, bonus, $279; S. D. Raymond, $1,600; W. E. Lydeard, examiner, $1,320, bonus, $279, uniforms, $75; cartage, $93; commmission on sale of excise stamps, $103.07; postage, $80; telephone rent, $63; petty expenses, $8.....	15,084	52
Burdette: A. Kerkham, sub-collector, grade 1, 3 m. at $1,440, 9 m. at $1,500, bonus, $261; cleaning office, $48; coal, $24; office rent, $120; postage, $38; petty expenses, $4.03.....	1,980	03
	208,236	03
LESS—Bonus charged to Vote 435, $18,147.04; uniforms, charged to Miscellaneous Customs, $787.50	18,934	54
Total.....	189,301	49

Salaries and Contingencies at Ports: British Columbia Traitements et dépenses contingentes aux ports d'entrée: Colombie-Britannique	$ cts.
Abbotsford ($17,691.37)	
R. J. Shortreed, collector, grade 1, 4 m. at $1,500, 8 m. at $1,560, bonus, $221.64, overtime, $18.70, uniform, $37.50; examiners: R. H. Eby, $1,440, bonus, $261, overtime, $66.10, uniforms, $75; H. F. Thorn, 3 m. at $1,020, 9 m. at $1,080, bonus, $315, overtime, $77, uniforms, $75, travel, etc., $124.70; G. E. Leary, from Dec. 20 at $960, bonus, $23.47, overtime, $6.50, uniform, $37.50, travel, etc., $1.80; J. Golden, from Aug. 11 at $500, uniform, $37.50.....	6,014 22
Board and travel, S. J. Bates (Huntingdon), $23, overtime, $14; W. L. Blatchford (Huntingdon), $2.50; office rent, $46.75; postage, $96; small office expenses, $76.65.....	258 90
Aldergrove: S. Campbell, sub-collector, $1,260, bonus, $279, overtime, $737.70, uniforms, $75; H. E. Beetlestone, enforcement officer, $1,200, bonus $279, overtime, $779.20, uniforms, $75; board and travel, H. F. Thorn (Abbotsford), $10.60; installing toilet conveniences, $335; light and water, $104; telephone rent, $39; wood, $40; small office expenses, $85.45.....	5,298 95
Huntingdon: examiners: W. L. Blatchford (senior), $1,680, bonus, $150, overtime, $95.20, uniforms, $75; S. J. Bates, $1,260, bonus, $297, overtime, $323.40, uniforms, $75; Thos. Kirkby, $1,260, bonus, $297, overtime, $420.30, uniforms, $75; board and travel, G. E. Leary (Abbotsford) $9.50, H. F. Thorn (Abbotsford) $10.10, overtime, $4.80; postage, telephone, etc., $87.....	6,119 30
Cranbrook ($12,740.12)	
H. White, collector, grade 2, $1,800, bonus, $119; examiners: W. G. Morton, $1,500, bonus, $261; E. A. Powers, $960, bonus, $337.02, board and travel, $40; commission on sale of excise stamps, $43.89; postage, $107; telephone rent, $48; petty expenses, $24.60.....	5,240 51
Kingsgate: A. J. Chisholm, sub-collector, grade 1, $1,500, bonus, $69, overtime, $367.50, uniforms, $75; examiners: P. C. Coe, $1,200, bonus, $297, overtime, $359.30, uniforms, $75; H. R. Graham, $1,150, bonus, $315, overtime, $353.80, uniforms, $75; overtime, E. A. Powers (Cranbrook), $17.20; cleaning office, $60; commission on money orders, $21; office rent, $158; postage, $128.....	6,220 80
Rykerts: sub-collectors: J. C. Rykert, April 1 to Jan. 31 at $600, overtime, $215, uniform, $37.50; C. Davis, from Jan. 29 at $1,020, bonus, $55.04; office rent, heat and light, $160; postage, $27; telephone rent, $50.....	1,222 77
Postmasters' commission on collections: Athalmer, $29.48; Creston, $20.26; Fort Steele, $6.30.....	56 04
Fernie ($14,796.70)	
W. H. Gates, collector, grade 2, $1,920, bonus, $63; M. F. Robichaud, clerk, 3 m. at $1,320, 9 m. at $1,380; R. H. Brown, examiner, $1,320, bonus, $279; commission on sale of excise stamps, $32.66; postage, $65; telephone rent, $48.60; petty expenses, $27.64.....	5,120 90
Flathead: W. Roberts, enforcement officer, $1,140, bonus, $279, living allowance to November 30, $200; postage, $10; surveying site, $30; wood, $25..	1,684 00
Michel: F. Warwick, sub-collector, grade 1, $1,320, bonus, $279; board and travel, J. G. Fawcett (Medicine Hat), $92.45; postage, etc., $26.25.....	1,717 70
Newgate: J. A. MacDonald, sub-collector, grade 1, $1,500, bonus, $150, overtime, $406.50, uniforms, $75; W. M. Young, enforcement officer, $1,080, bonus, $315, overtime, $391, uniforms, $75; M. F. Robichaud (Fernie), board and travel, $53.70, overtime, $29; office rent, $480; postage, $42.75.....	4,597 95
Rooseville: H. H. Hyde, enforcement officer, $960, bonus, $315, overtime, $323, uniforms, $75; postage, $3.15.....	1,676 15
Grand Forks ($9,341.14)	
R. R. Gilpin, collector, grade 1, $2,000, bonus, $63; W. J. Cook, examiner, April 1 to 5 at $1,440, April 6 to Mar. 31 at $1,500, bonus, $162.69, overtime, $67.90, uniforms, $75; postage, $41.50; petty expenses, $23.28.....	3,932 54
Bridesville (under Greenwood to Jan. 31): A. F. Eddy, sub-collector, 2m. to Mar. 31 at $1,000, bonus, $12; M. E. Atkey (Boundary Bay), living expenses, $57.27, overtime, $35; postage, $2.....	272 97

Salaries and Contingencies at Ports: British Columbia—Continued **Traitements et dépenses contingentes aux ports d'entrée: Colombie-Britannique**—Suite	$ cts.
Grand Forks—Concluded	
Carson: J. A. Stewart, sub-collector, grade 1, $1,100, bonus, $297, overtime, $463.80, uniforms, $75; board and travel, W. L. Blatchford (Huntingdon), $74, overtime, $36; W. J. Cook (Grand Forks), $10; postage, $3.....	2,058 80
Cascade City: A. Cameron, sub-collector, grade 1, $1,500, bonus, $162, overtime, $542.40, uniforms, $75; W. L. Blatchford (Huntingdon), board and travel, $52.50, overtime, $48; small office expenses, $40.48.....	2,420 38
Midway (under Greenwood to Jan. 31): R. D. Kerr, sub-collector, 2 m. to Mar. 31 at $1,100, bonus, $49.50, overtime, $38.30; office rent, $50; petty expenses, $12.....	333 20
Myncaster (under Greenwood to Jan. 31): A. Porter, sub-collector, 2 m. to Mar. 31 at $1,100, bonus, $49.50, overtime, $37.60; office rent, $50; postage, $2.75.....	323 25
Greenwood ($6,988.97)	
H. McCutcheon, collector, grade 1, to Jan. 31 at $1,680, bonus, $125 (deceased); board and travel, W. J. Cook (Grand Forks), $51.40, G. W. Smith (Vancouver), $137.75; postage, telephone, etc., $91.13	1,805 26
Bridesville (under Grand Forks from Feb. 1): A. F. Eddy, sub-collector, 10 m. to Jan. 31 at $1,000, bonus, $60, overtime, $116.50, uniforms, $75; board and travel, M. E. Atkey (Boundary Bay), $48.61; postage, $18.....	1,151 41
Midway (under Grand Forks from Feb. 1): R. D. Kerr, sub-collector, 10 m. to Jan. 31 at $1,100, bonus, $247.50, overtime, $405.30, uniforms, $75; R. N. Hopkins (Vancouver), board and travel, $101.40, overtime, $74.70; office rent, $250; small office expenses, $44.....	2,114 50
Myncaster (under Grand Forks from Feb. 1): A. Porter, sub-collector, 10 m. to Jan. 31 at $1,100, bonus, $247.50, overtime, $343, uniforms, $75; board and travel, R. N. Hopkins (Vancouver), $66; office rent, $250; postage, etc., $19.70.	1,917 80
Nanaimo ($31,265.40)	
H. L. Good, collector, grade 2, $2,200, bonus, $60, board and travel, $31.50; G. Johnson, cashier and computing clerk, $1,800, bonus, $119, overtime, $331.10; clerks: J. W. Crossan, $1,500, bonus, $261, overtime, $318.60; A. C. de T. Cunningham, $1,380, overtime, $108.60, board and travel, $4.45; W. Delahay, April 1 to Feb. 29 at $1,500 less half-pay 1 d. Aug. and Sept. 24 to Dec. 31, bonus, $203.75; L. Ross, $1,600, bonus, $119, overtime, $345.10; J. Shaw, $1,320, bonus, $279; S. Davies, examiner, April 1 to Jan. 31 at $1,380, bonus, $232.50, overtime, $316.20, uniform, $35; cartage, $23.60; commission on sale of excise stamps, $51.90; legal services, J. M. Mitchell, Courtenay, $33.91; postage, $355; telephone rent, $71.40; telephone tolls and telegrams, $161.35; petty expenses, $19.64.....	15,602 50
Chemainus: C. R. Jarrett, sub-collector, grade 1, $1,200, bonus, $297, overtime, $97.60; A. C. de T. Cunningham (Nanaimo), board and travel, $46.25, overtime, $3; office rent, $72; fuel, postage, etc., $52.65.....	1,768 50
Cumberland: J. A. McCulloch, sub-collector, $1,140, bonus, $315; board, etc., C. P. Renwick (Union Bay), $30; postage, etc., $28.87.....	1,513 87
Duncan's Station: F. A. Brettingham, sub-collector, grade 1, $1,020, bonus, $315; board and travel, A. C. de T. Cunningham (Nanaimo), $70.40; postage, etc., $55.87	1,461 27
Kildonan: S. W. Fry, enforcement officer, $1,020, bonus, $315, overtime, $119.80, uniforms, $75; J. W. Crossan (Nanaimo), board and travel, $53.75, overtime, $3.60; postage, etc., $31.53.....	1,618 68
Ladysmith: J. Cargill, sub-collector, $1,500, overtime, $236.60; J. G. Bain, examiner, 3 m. at $1,020, 9 m. at $1,080, bonus, $74.79, overtime, $240.20; office rent, $120; postage, etc., $51.23.....	3,287 82
Port Alberni: F. Street, sub-collector, grade 1, $1,020, bonus, $315, overtime, $80; A. C. de T. Cunningham (Nanaimo), board and travel, $70.50, overtime, $2; postage, etc., $63.50.....	1,551 00
Union Bay: B. S. Abrams, sub-collector, grade 1, $1,500, bonus, $150, overtime, $212, travelling expenses, $94.65; C. P. Renwick, examiner, $1,140, bonus, $315, overtime, $193.40, uniforms, $75; postage, etc., $68.56.....	3,748 61

Salaries and Contingencies at Ports: British Columbia—Continued **Traitements et dépenses contingentes aux ports d'entrée: Colombie-Britannique**—Suite	$ cts.
Nanaimo—Concluded	
Services of special officers on boats at $5 a d.: H. D. Beaumont, $395; J. F. Bledsoe, $85; W. Kelly, $30; T. H. Knights-Bayne, $40; H. C. Shaw, $7.50; L. Smith, $15; E. de St. Jorre, $20; J. R. Underwood, $22.50	615 00
Postmasters' commission, etc., on collections: Comox, $17.42; Courtenay, $80.73	98 15
Nelson ($11,052.54)	
G. Johnston, collector, grade 1, 3 m. to June 30 at $2,300 (superannuated); J. G. Bunyan, examiner, 3 m. at $1,500, collector, 9 m. at $1,560, bonus, $216.72; clerks: C. D. Jarvis, $1,500; F. W. Jarvis, $1,500; T. J. Scanlon, examiner, $1,320, bonus, $279; commission on sale of excise stamps, $65.94; legal expenses, O'Shea and Irving, $8.50; postage, $95; telephone rent, $66; petty expenses, $40.19.	7,211 33
Kaslo: J. H. Stubbs, sub-collector, $900, bonus, $315; board and travel, F. W. Jarvis (Nelson), $72.65; office rent, light, etc., $300; postage, $20	1,607 65
Waneta: R. A. Aldersmith, sub-collector, grade 1, $1,320, bonus, $150, overtime, $122.50, uniforms, $75; F. W. Jarvis (Nelson), board and travel, $35.80, overtime, $3.50; cleaning office, $120; postage, etc., $73.31	1,900 11
Ymir Highway: F. W. Jarvis (Nelson), board and travel, $26, overtime, $8; M. F. Robichaud (Fernie), board and travel, $149.25, overtime, $61.50; cartage of mail, $35.70; postage, $3; purchase of building for Customs, $50	333 45
New Westminster ($46,900.98)	
P. R. Peele, collector, grade 2, $2,160, registrar of shipping, $300; F. W. Chilver, special exciseman, grade 2, $2,160; A. G. Fadden, assistant appraiser, $1,560, bonus, $202, overtime, $40.10; J. B. Fisher, cashier and computing clerk, 10 m. at $1,500, 2 m. at $1,560, bonus, $251.16, overtime, $22.50; clerks: G. D. Drew, $1,500, bonus, $261, overtime, $11.20; I. R. Lawrence, $1,500, bonus, $261, overtime, $70.80; F. C. Vert, 6 m. at $1,080, 6 m. at $1,140, bonus, $72, overtime, $8.20; examiners: A. Ackerman, $1,500, bonus, $261, overtime, $23.80, uniforms, $75; R. S. Gray, $1,560, bonus, $202, overtime, $151.30; J. C. Burkitt, from Oct. 1, at $960, bonus, $41.58, overtime, $12.50	17,307 14
Board, etc., M. Chamberlin (Vancouver), $39; cartage, $64.35; commission on sale of excise stamps, $144.81; commission on collections at Chilliwack, $492.94; legal services, J. D. Kennedy, $10.50; postage and p. o. box, $221.82; street cars, $220.50; telephone rent, $78; telephone tolls, $108.12; petty expenses, $29.50	1,409 54
Boundary Bay: E. T. Calvert, enforcement officer, $1,140, bonus, $315, overtime, $123.20, uniform, $37.50; M. E. Atkey, enforcement officer, from May 20 at $960, bonus, $71.98, overtime, $55.90; office rent, $60; postage, etc., $6.30; travel, E. A. Bown (Ladner), $38	2,678 85
Douglas: A. J. Smith, senior examiner, $1,680, bonus, $64.50, overtime, $427.50, uniforms, $75; T. Alston, examiner, $1,500, bonus, $126.69, overtime, $664.50, uniforms, $75; J. B. Fisher (New Westminster), overtime, $64; I. R. Lawrence (New Westminster), overtime, $56; C. A. McConkey (Pacific Highway), overtime, $105.70; Mrs. C. E. Pierce (Victoria), overtime, $82.50; J. H. Tucker (Pacific Highway), overtime, $115.50; F. C. Vert (New Westminster), overtime, $19.20; A. K. Westland (Pacific Highway), overtime, $18; light, $92.45; telephone rent, $40.80; telephone tolls, $36; wood, $70; small office expenses, $94.64	5,408 08
Ladner: E. A. Bown, sub-collector, $1,000, bonus, $315, overtime, $28.20; office rent, $90; petty expenses, $10.35	1,443 55
Pacific Highway: A. K. Westland, senior examiner, $1,680, bonus, $150, overtime, $538.20, uniforms, $75; examiners: C. A. McConkey, $1,380, bonus, $279, overtime, $378.10, uniforms, $75; J. H. Tucker, $960, bonus, $83.25, overtime, $435.90, uniform, $37.50; M. E. Atkey (Boundary Bay), board and travel, $78.50, overtime, $114.20; J. B. Fisher (New Westminster), overtime, $152; I. R. Lawrence (New Westminster), overtime, $150.40; Mrs. C. E. Pierce (Victoria), overtime, $263.70; boring artesian well, $233.07; light, $100.18; paving road on International Boundary line, half cost, $290; wood, $84; postage, telephone, etc., $155.43	7,693 43

Salaries and Contingencies at Ports: British Columbia—Continued **Traitements et dépenses contingentes aux ports d'entrée: Colombie-Britannique**—Suite	$	cts.
New Westminster—Concluded		
Steveston: J. E. Murchison, sub-collector, $1,100, bonus, $297, overtime, $102.20; postage, etc., $19.90.	1,519	10
White Rock: W. E. Johnson, sub-collector, grade 2, $1,800, bonus, $119, overtime, $494.60, uniform, $37.50; examiners: F. A. Ferguson, $1,500, bonus, $261, overtime, $193; J. V. Beldam, $1,380, bonus, $279, overtime, $434.90, uniforms, $75, board, $167; E. G. MacKenzie, $1,320, bonus, $279, overtime, $431.80, uniforms, $75, board, $182; M. E. Atkey (Boundary Bay), board, etc., $101, overtime, $75.60; Mrs. C. E. Pierce (Victoria), overtime, $59.20; postage, $99.95; telephone rent, $40.80; petty expenses, $35.94.....	9,441	29
Penticton ($14,418.97)		
E. O. Gaube, collector, grade 1, $1,560, bonus, $204.99; M. Moody, examiner, 3 m. at $960, 9 m. at $1,020, bonus, $315, overtime, $5.40; W. L. Boult (Princeton), overtime, $3; board and travel, W. L. Blatchford (Huntingdon), $96, G. Ross (Vernon), $39.40; cartage of mail, $48; cleaning office, $108; coal, $57.50; commission on collections at Summerland, $29.83; legal services, W. Clayton, $14.11, W. C. Kelley, West Summerland, $59.60; office rent, $420; postage, $73.95; telephone rent, $54; petty expenses, $116	4,209	78
Kelowna: A. D. Weddell, sub-collector, grade 1, $1,500, overtime, $17.70; board and travel J. J. Langstaff (Vernon), $53; cartage of mail, $48; coal, $72.65; alterations in new office, $60; janitor service, $106; office rent, $540; postage, $48; telephone rent, $54; petty expenses, $143.15.....	2,642	50
Osoyoos: H. G. Neelands, sub-collector, $1,200, bonus, $297, overtime, $631.20, uniforms, $75; W. L. Blatchford (Huntingdon), board and travel, $71.03, overtime, $38.80; building outhouse, etc., $65; allowance for patrol service, $216; postage, $46; repairs to Customs building, $54.50; telephone rent and tolls, $23.60; wood, $60.....	2,778	13
Princeton: W. L. Boult, sub-collector, grade 1, $1,500, bonus, $261, uniforms, $75; board and travel, M. Moody (Penticton), $48.20; coal, $37.50; office rent, $240; postage, $28.50; petty expenses, $45.33.....	2,235	53
Similkameen: sub-collectors, grade 1, M. C. Chamberlin, April 1 to June 30 at $1,500, less 4 half d., bonus, $80.35; M. R. Smith, from July 1 at $1,500, bonus, $121.50, overtime, $186.10, uniforms, $75, board and travel, $142.50, removal expenses from Vancouver, $152.25; W. L. Blatchford (Huntingdon), board and travel, $56.95, overtime, $10.10; T. R. Moulton (Vancouver), board and travel, $117, overtime, $10.30; postage, $53.96; telephone rent, $36; petty expenses, $19.35.....	2,553	03
Prince Rupert ($43,459.26)		
J. H. McLeod, collector, grade 3, $2,520, registar of shipping, $180, board, travel, etc., $71.70; H. T. Cross, appraiser, $2,400, bonus, $60, overtime, $358.20; W. J. Nelson, cashier and computing clerk, $1,800, bonus, $119, overtime, $399; clerks: T. Fitch, 6 m. at $1,080, 6 m. at $1,140, bonus, $315, overtime, $147.20; O. I. Smith, 3 m. at $1,080, 9 m. at $1,140, bonus, $315, overtime, $134.80; examiners: A. J. Galland, $960, bonus, $315, overtime, $7; W. G. Hughes, $960, bonus, $315, overtime, $255.50, uniforms, $75; W. G. Humble, $1,500, bonus, $261; A. R. Hunter, $960, bonus, $315, overtime, $152.40, uniforms, $75; W J. Kirkpatrick, 3 m. at $1,080, 9 m. at $1,140, bonus, $315, overtime, $196.50, uniforms, $75.	18,917	30
Commission on sale of excise stamps, $98.03; postage, $240; repairs to Customs building, etc., $124; telephone rent, $106; telephone tolls, telegrams, etc., $64.99; petty expenses, $21.58.....	654	60
Anyox: E. H. Hyde, sub-collector, grade 1, $1,700, overtime, $51, uniforms, $75; janitor service, $120; office rent, $360; postage, etc., $17.58.....	2,323	58
Arrandale: J. MacMillan, sub-collector, $1,200, bonus, $297; coal, $42; petty expenses, $10.....	1,549	00
Butedale: J. N. McPhee, sub-collector, $900, bonus, $94.50, overtime, $308.80, uniforms, $75; coal, $119; postage, etc., $25.24.....	1,522	54

Salaries and Contingencies at Ports: British Columbia—Continued **Traitements et dépenses contingentes aux ports d'entrée: Colombie-Britannique**—Suite	$	cts.
Prince Rupert—Concluded		
Ocean Falls: sub-collectors, grade 2: R. Allan, April 1 to May 31 at $1,800, bonus, $11.50, overtime, $316; E. H. King, 6 m. at $1,500, 6 m. at $1,560, bonus, $116.25, overtime, $593, uniforms, $75; C. H. Taylor, examiner, from Feb. 4 at $960, bonus, $13.14, overtime, $22.10; janitor service, $120; office rent, $360; postage, commission, etc., $60.33	3,669	04
Port Simpson: C. B. Flewin, sub-collector, April 1to Sept. 30 at $650, less 7 d., bonus, $125.59, overtime, $18, uniform, $37.50 (outport closed); T. F. Fitch (Prince Rupert), living and travelling expenses, $331.55, overtime, $36; office rent, $175; postage, $6	1,042	43
Prince George: P. Campbell, sub-collector, grade 1, $1,500, bonus, $261; cartage of mail, $30; cleaning office, $60; coal, $40.40; office rent, $300; postage, $38; small office expenses, $50.54	2,279	94
Silver Heights: W. A. Noble, examiner, $1,500, overtime, $745, living expenses, $1,500; clearing land, $30; installing water supply system, $562.89; office furniture, $185.25; postage, $25; wood, etc., 16 cords, $192; petty expenses, $29	4,769	14
Smithers: commission on collections, $39.97; postage, $2.50	42	47
Stewart: W. C. Cameron, sub-collector, grade 1, 13 m. to Mar. 31 at $1,020, overtime, $455.50; W. G. Broad, examiner, 9 m. at $900, 3 m. at $960, bonus, $76.12, overtime, $407.30, uniforms, $75; coal, 8 tons, $144; office rent, $420; postage, $50; small office expenses, $31.80	3,679	72
Stikine: J. Wynne, sub-collector, $1,020, bonus, $315, overtime, $5.40, uniforms, $75, living expenses May 9 to Oct. 10, $379.84, travel, $99.12; S. W. Jekill, relieving officer, June 6 to 18 at $1,020; building boat, $100; installing engine in boat, $160; freight and wharfage on launch, $31.25; gasoline and oil for launch, $18.18; small office expenses, $65.38	2,306	00
Special services on boats: Jap Inlet, F. B. Macdonald, at $4 d., $60; Swanson Bay, D. A. McLeod, at $4.50 d., $63; F. B. Macdonald, at $4.50 d., $40.50	163	50
Enforcement officers at outports: Bella Coola, O. T. Landry, $240; Massett, J. Martin, $300	540	00
Revelstoke ($21,084.15)		
J. S. Munro, collector, grade 1, $1,680, bonus, $150, travel, $23.35; D. Orr, clerk, $960, bonus, $315; T. Steed, examiner, $1,500, bonus, $261, uniforms, $75; J. H. Collett, enforcement officer, $900; board and travel, T. B. Tonge (Vernon), $479.10; coal, $105.29; cleaning office and cartage of mail, $265; office rent, $360; postage, $195; telephone rent, $108; small office expenses, $141.01	7,517	75
Ashcroft: N. Bryson, sub-collector, grade 1, $1,500, bonus, $261; postage, etc., $30.66.	1,791	66
Field: board and travel, A. MacDonald (Calgary), $13.65; postage, $2	15	65
Golden: S. E. Hambly, sub-collector, grade 1, $1,750, bonus, $150; coal, $16.20; office rent, $204; postage, $42; telephone rent, $30; small offices expenses, $52.30	2,244	50
Kamloops: T. Howell, sub-collector, grade 1, $1,930, bonus, $63; A. J. Hopgood, examiner, $1,200, bonus, $297; board and travel: J. J. Langstaff (Vernon), $86.50; D. Orr (Revelstoke), $52.60; cartage of mail, $138; commission on sale of excise stamps, $59.56; legal services, J. R. Archibald, $94.57; postage, $47; telephone rent, $54; petty expenses, $9.25	4,031	48
Merritt: coal, $44.50; commission on collections, $55; light, $48; postage, etc., $38.88; telephone rent, $48; travel, J. H. Collett (Revelstoke), $6	240	38
Vernon: G. Ross, sub-collector, grade 1, $1,500, bonus, $261, travel, $15.60; examiners: J. J. Langstaff, $1,300, bonus, $297, uniforms, $75; T. B. Tonge, $1,300; commission on sale of excise stamps, $58.78; postage, $84; telephone rent, $72; telephone tolls and telegrams, $46.23; petty expenses, $14.15	5,023	76
Postmasters' commission on collections: Armstrong, $58.39; Enderby, $36.77; 150-Mile House, $75.43; Quesnel, $48.38	218	97
Rossland ($9,125.66)		
R. W. Grigor, collector, grade 1, 6 m. at $1,440, 6 m. at $1,560, bonus, $231.48; board and travel, C. W. Berg (Trail), $82.25, J. G. Fawcett (Medicine Hat), $177.55, P. R. McDonald (Trail), $5, T. B. Tonge (Vernon), $144; postage, $60; telephone rent, $60; telephone tolls and telegrams, $51.80; petty expenses, $17.41	2,329	49

Salaries and Contingencies at Ports: British Columbia—Continued $ cts.

Traitements et dépenses contingentes aux ports d'entrée: Colombie-Britannique—Suite

Rossland—Concluded

Paterson: R. A. West, sub-collector, $1,020, bonus, $315, overtime, $427.80, uniforms, $75; W. L. Blatchford (Huntingdon), board and travel, $76.90, overtime, $39.60; painting sign, etc., $38; postage, $36; wood, $72; petty expenses, $33.15 ..... 2,133 45

Trail: A. E. Campbell, sub-collector, grade 1, $1,700; examiners: C. W. Berg, April 1 to May 31 at $1,150, bonus, $12; R. A. Eustis, from Nov. 1 at $960, bonus, $34.65; P. R. McDonald, $1,350, bonus, $279, uniforms, $75; cleaning office, $36; coal, $61.25; commission on sale of excise stamps, $90.18; light, $30; office rent, $240; postage, $71.50; telephone rent, $55; petty expenses, $36.48 ..... 4,662 72

Vancouver ($360,216.24)

G. A. Allen, collector, grade 6, 9 m. at $3,600, 3 m. at $3,780; H. D. Birmingham, chief appraiser, $3,180, overtime, $330; chief clerks, C. A. Whitehead, $2,760; H. G. Cartwright, April 1 to July 31 at $1,800, bonus, $39.64; J. Thorburn, head clerk, $2,400, bonus, $60; R. Adam, account clerk, 9 m. at $2,160, 3 m. at $2,280, bonus, $60; G. W. Smith, principal clerk, $1,920, bonus, $63; R. C. Maxwell, surveyor, $2,400, bonus, $60, overtime, $52; J. E. Fagan, superintendent of examiners, $2,400, overtime, $446.90; E. S. Robson, gauger, $2,040, bonus, $60; cashiers, S. B. Kemp, $2,040, bonus, $60; J. W. Kenning, $2,040, bonus, $60; G. E. Adams, assistant registrar of shipping, $2,040, bonus, $60; special excisemen, E. J. Morgan, grade 2, $2,040; G. Simpson, grade 1, $1,920, bonus, $63, overtime, $171.20; express and postal superintendents, D. C. Darragh, 1 m. at $1,920, 11 m. at $2,040, bonus, $60.25; E. M. Bradner, 2 m. at $1,620, 10 m. at $1,920, bonus, $79.50, overtime $37; J. D. Smyth, warehouse keeper, $1,500, bonus, $261, overtime, $52.40; cashier and computing clerks, W. J. Tyacke, 11 m. at $1,080, 1 m. at $1,320, bonus, $312, overtime, $187.80; I. Wright, 1 m. at $1,380, 11 m. at $1,440, bonus, $262.50; junior clerks, M. Arter, from April 16 at $600, bonus, $301.88, overtime, $127.60; J. Powell, April 1 at $720, April 2 to Mar. 31 at $780, bonus, $315, overtime, $6.50; messenger-clerks, J. Gill, $720, bonus, $315, overtime, $80.80; J. Meagher, $660, bonus, $315, overtime, $326.10; enforcement officers at Blubber Bay, W. A. Walker, April 1 to July 31, Sept. 9 to Mar. 31 at $300; F. V. McArdle, Aug. 1 to Sept. 8 at $300; W. G. Humble (Prince Rupert), overtime, $173.60..... 49,384 50

Divisional appraisers: A. Brown, $2,640; A. Farrington, 11 m. at $2,040, 1 m. at $2,160, bonus, $60; H. Harford, $2,640; J. O. LeCappelaine, $2,640; W. F. Reid, $2,640 ..... 12,670 00

Assistant appraisers: W. M. Cullin, $2,040, bonus, $60, overtime, $133.50; D. G. Hattie, $2,040, bonus, $60; J. C. McLeod, $2,040; H. W. Ross, $2,040; J. Smith, $2,040, bonus, $60..... 10,513 50

Express and postal cashiers: J. L. Hoskins, $1,740, bonus, $150; R. J. Leckey, $1,740, bonus, $150; J. G. Lowry, $1,740, bonus, $150; W. M. Morrison, $1,560, bonus, $201.96; G. R. Northey, $1,740, bonus, $150..... 9,321 96

Senior clerks: J. Brown, $1,800, bonus, $119; F. Deeley, $2,040, bonus, $60; H. I. Dempster, $1,680, bonus, $150; W. V. Green, $2,040, bonus, $60; H. J. Horner, $2,040, bonus, $60..... 10,049 00

Computing clerks: R. W. Trythall (senior), $2,400, bonus, $60; M. A. Bush, April 1 at $1,440, April 2 to Sept. 30 at $1,500, Oct. 1 to Mar. 31 at $1,560, bonus, $231.48; C. J. Cocker, $1,920, bonus, $63; H. F. Devlin, $1,920, bonus, $63; B. P. Duffy, 2 m. at $1,800, 10 m. at $1,920, bonus, $72.32; H. M. Dunn $1,920, bonus, $63; D. H. Elliott, $1,680, bonus, $150; S. C. Johns, $1,920, bonus, $63; A. J. Leitch, $1,920, bonus, $63; R. D. McMahon, $1,800, bonus, $119; T. R. Moulton, $1,560, bonus, $193.25; C. A. Tossell, $1,920, bonus, $63; S. J. Woodman, $1,560, bonus, $202..... 25,355 88

Express and postal computing clerks: R. W. Abbott $1,620, bonus, $162; B. A. Anderton, $1,500, bonus, $261; W. J. Bartlett, $1,500 less 4 d. half pay, bonus, $259.60; D. W. Gibbons, $1,500, bonus, $261; F. T. Harrop, $1,500, bonus, $261; J. M. Lamond, $1,500; J. H. McClean, $1,620, bonus, $162; J. S. Todd, $1,620 less 1 d., bonus, $161.55; T. H. Wootton, $1,620, bonus, $162..... 15,657 59

Clerks: C. E. Acker, $1,500, bonus, $130.50, overtime, $395.60; W. C. Arsenault, $1,500, bonus, $261; H. Baker, 9 m. at $1,020, 3 m. at $1,080, bonus, $315, overtime, $293.90; J. Battersby, 9 m. at $1,380, 3 m. at $1,440, bonus,

Salaries and Contingencies at Ports: British Columbia—Continued $ cts.
Traitements et dépenses contingentes aux ports d'entrée: Colombie-Britannique—Suite

Vancouver—Continued

Clerks—*Concluded*
$274.50; R. Bradwell, 9 m. at $1,020, 3 m. at $1,080, bonus, $210.03, overtime, $371.50; V. Bromley, $1,500, bonus, $261; R. E. Bullick, $1,600, bonus, $162, overtime, $44; E. Butcher, 9 m. at $1,020, 3 m. at $1,080, bonus, $315, overtime, $414.30; W. Coburn, $1,500, bonus, $261, overtime, $10.20; J. E. Cook, 3 m. at $1,440, 9 m. at $1,500, bonus, $261, overtime, $331.60; R. M. Davies, $1,500, bonus, $261; W. Dives, $1,080, bonus, $315, overtime, $308.50; J. Doig, $1,380, bonus, $279; G. Fitzgerald, $1,380; R. Gallagher, $1,500, bonus, $261; J. V. Gibson, April 1 to June 6 at $1,080, bonus, $57.75, overtime, $59.50; C. F. Harrison, $1,320, bonus, $90; H. Heritage, 9 m. at $1,080, 3 m. at $1,140, bonus, $315; S. S. Hewitt, $1,500, less 9 d., bonus, $255.50; F. Humphrey, $1,320, bonus, $279, overtime, $47; A. G. Johnstone, $1,380, bonus, $279, overtime, $381.40; M. McSpadden, $1,380, bonus, $279; S. G. McSpadden, $1,500; G. MacDonald, $1,500, bonus, $261, overtime, $16.90; J. Mulvaney, $1,320, bonus, $279, overtime, $367; A. Pearson, $1,080, bonus, $315, overtime, $280.20; C. H. Rawson, $1,440, bonus, $261, overtime, $5.30; T. B. Ross, April 1 to May 12 at $1,260, bonus, $34.33; R. S. Stark, $1,500 less 4 d., bonus, $251.78; S. H. Walker, 6 m. at $1,440, 6 m. at $1,500, bonus, $261; H. H. Warburton, $1,500, bonus, $261 ..... 50,393 70

Senior examiners: W. Bajus, $1,680, bonus, $150, overtime, $405.10, uniforms, $75; N. J. DeGraves, $1,560, bonus, $202, overtime, $424.70; J. Ker, $1,680, bonus, $150; A. McRae, $1,680, bonus, $150, overtime, $266.10, uniforms, $75 ..... 8,497 90

Examiners: H. Anthony, $1,500, bonus, $261, overtime, $9.50; G. B. Bamber, 3 m. at $1,440, 9 m. at $1,500, bonus, $261, overtime, $324.60, uniforms, $75; W. W. Bird, $1,500, bonus, $261, overtime, $201.40; R. R. Brown, $1,260, bonus, $297; D. Carmichael, $1,380, bonus, $279; M. C. Chamberlin, from July 1 at $1,500, bonus, $195.75; R. Cosgrove, $1,500, bonus, $261, overtime, $358.40, uniforms, $75; B. S. Cusack, 9 m. at $1,080, 3 m. at $1,140, bonus, $72, overtime, $396.10, uniforms, $112.50; W. J. Davis, April 1 to 21 at $1,500, bonus, $15.23, overtime, $13.20; H. J. DeGraves, $1,440, bonus, $261, overtime, $546.90, uniforms, $75; C. H. Donohue, $1,500, bonus, $261, overtime, $350.30, uniforms, $112.50; T. R. Elliott, $1,500, bonus, $261, overtime, $335.10, uniforms, $75; C. S. Ferriss, $960, bonus, $315; H. L. Fewings, $1,500, bonus, $261, overtime, $85.40; F. Gardiner, $1,380, bonus, $279, overtime, $349.20; D. R. Gilbert, 9 m. at $1,080, 3 m. at $1,140, bonus, $315, overtime, $512.40; J. A. Grantham, $1,320, bonus, $279; D. W. Grove, 3 m. at $1,080, 9 m. at $1,140, bonus, $315; A. Hamilton, $1,380, bonus, $279, overtime, $239; J. Hanafin, $1,260, bonus, $297, overtime, $360.90; G. S. Hay, $1,500, bonus, $261, overtime, $382.90, uniforms, $75; W. Heryet, $1,260, overtime, $414.50, uniforms, $112.50; R. N. Hopkins, 6 m. at $1,440, 6 m. at $1,500, bonus, $122.08, overtime, $203.90, uniforms, $75; A. C. Kallaway, $1,260, bonus, $297, overtime, $362.90; J. D. Langs, $1,440, bonus, $261, overtime, $7.50; R. Lundie, $1,380, bonus, $279 ..... 46,190 16

Examiners (concluded)—C. M. McIntosh, $1,380, bonus, $279, overtime, $399.50, uniforms, $112.50; R. McKibben, $1,500, bonus, $261, overtime, $458.20, uniforms, $112.50; R. A. McLachlan, $1,380, bonus, $279, overtime, $421.40, uniforms, $75; I. MacKay, $1,500, bonus, $261, overtime, $432.90, uniforms, $112.50; R. B. MacLean, April 1 to Nov. 30, Jan. 2 to March 31 ata $1,080, less 3 d., bonus, $65.21, overtime, $425.70, uniforms, $75; K. MacLeod, $1,380, bonus, $279, overtime, $15.20; F. P. Maitland, $1,380, bonus, $279, overtime, $266.20, uniforms, $75; J. F. Miller, $1,500, bonus, $261, overtime, $371.40, uniforms, $75; C. E. Mills, 3 m. at $1,080, 9 m. at $1,140, bonus, $315, overtime, $239.30, uniforms, $112.50; J. W. Murray, $1,080, bonus, $72, overtime, $439.20; W. J. Pascoe, $1,440, bonus, $261, overtime, $386.30, uniforms, $112.50; M. Regan, $1,080, less 11 d., bonus, $305.66, overtime, $499.30; C. R. Sampson, $1,080, bonus, $315, overtime, $430.80, uniforms, $112.50; W. Scott, $1,500, bonus, $261, overtime, $564.40, uniforms, $112.50; J. A. Smiley, $1,500, bonus, $261, overtime, $276.70, uniforms, $75; M. R. Smith, April 1 to 9 at $1,440, April 10 to June 30 at $1,500, bonus, $50.88, overtime, $46.80; J. Stephenson, $1,260, less 1 d., bonus, $296.20, overtime, $381.70, uniforms, $112.50; G. H. Sweet, $1,500, bonus, $261, overtime, $317.40; F. Topham, $1,500, bonus, $261; F. Urquhart, $1,500, bonus, $261, overtime, $183.50; G. Walker, $1,500, overtime, $6.60;

Salaries and Contingencies at Ports: British Columbia—Continued **Traitements et dépenses contingentes aux ports d'entrée: Colombie-Britannique**—Suite	$	cts.
Vancouver—Concluded		
Examiners—*Concluded* D. West, 6 m. at $1,080, 6 m. at $1,140, bonus, $315, overtime, $440.10, uniforms, $112.50; C. H. Wood, $1,440 less 2 d., bonus, $259.60, overtime, $324.70; J. A. Wood, $1,380, bonus, $279, overtime, $159.....	45,935	79
Clerk-stenographers: C. E. Jones (senior), $1,620, bonus, $162; C. Cassidy, 6 m. at $1,020, 6 m. at $1,080, bonus, $315; W. G. Cook, April 1 to June 24 at $960, bonus, $19.40; H. G. Hunt, $1,260, bonus, $297, overtime, $160.70; W. Milne, from Oct. 8 at $960, bonus, $151.57.....	5,721	61
Truckmen: H. W. Baker, 9 m. at $1,080, 3 m. at $1,140, bonus, $315; A. Currie, $1,080, bonus, $315; A. S. Davidson, $1,080, bonus, $315; B. DeWiele, $1,080, bonus, $315; J. P. Nightingale, $1,260, bonus, $297.....	7,152	00
Guards: A. J. Horner (senior), $1,380, bonus, $279, overtime, $372; G. V. Amiel, 3 m. at $960, 9 m. at $1,020, bonus, $83.25, overtime, $372; G. Allen, $1,260, bonus, $297; F. E. Finch, April 1 at $1,020, April 2 to June 25 at $1,080 less 11 d., bonus, $65.04, overtime, $7; A. D. Graham, Feb. 7 to Mar. 31 at $960, bonus, $47.07; W. R. Lowry, 9 m. at $1,020, 3 m. at $1,080, bonus, $134.59, overtime, $27.50, uniform, $34.25; J. R. Martindale, April 1 to June 30 at $960, $240, bonus, $78.75, overtime, $406.10; H. Matson, April 1 to June 30 at $1,080, bonus, $78.75, overtime, $21.50, uniform, $34.25; F. J. Quinlan, $1,080, bonus, $315, overtime, $24.50, uniform, $34.25; J. Reaich, April 1 to June 30 at $1,080, bonus, $78.75, overtime, $52, uniform, $34.25; H. F. Sherwood, 9 m. at $1,020, 3 m. at $1,080, bonus, $315, overtime, $30.50, uniform, $34.25; J. H. Smith, Feb. 18 to Mar. 31 at $960, bonus, $37.11; T. R. Stanley, Feb. 11 to Mar. 31 at $960, bonus, $43.45; E. J. Tennant, Feb. 8 to Mar. 31 at $960, bonus, $46.16; G. S. Warwick, April 1 to June 30 at $960, bonus, $78.75, overtime, $24.50, uniform, $34.25.....	12,088	22
Temporary employees: H. Akers, from July 9 at $960, bonus, $229.47, overtime, $303.70; D. A. Brown, $960, bonus, $315, overtime, $342.30; J. Eckersly, $600, bonus, $52.88; D. Gillis, from Aug. 17 at $960, bonus, $51.86; Miss E. R. Gow, $960, bonus, $315; B. F. Goyns, $600, bonus, $315; D. H. Grant, from July 6 at $960, bonus, $232.02, overtime, $157.60; H. M. Haggerstone, $600, bonus, $315, overtime, $333.30; W. J. Howden, from Nov. 7 at $960, bonus, $126; J. P. Kerr, from July 11 at $960, bonus, $227.78; A. Lane, from April 17 at $600, bonus, $90.24, overtime, $146.40; T. E. Lee, $600, bonus, $63.44; C. Lucas, $1,800, bonus, $119; M. G. McDaniel, from April 12, at $600, bonus, $305.38, overtime, $73.90; A. McLean, $900, bonus, $315, overtime, $257.30; W. Malins, from July 27 at $960, bonus, $214.23; C. Nettle, from Aug. 6 at $960, bonus, $205.77, overtime, $201.80; J. Parsloe, from July 10 at $960, bonus, $228.63; G. Simmonds, $960, bonus, $315, overtime, $7.50; A. G. Sinclair, from July 18, at $960, bonus, $221.85, overtime, $328.80; A. E. Williams, April 1 to Oct. 31 at $960, bonus, $183.75; G. Wilson, from July 16 at $960, bonus, $223.55.....	22,930	98
Legal expenses: Congdon, Campbell and Meredith, $47.15; G. L. Fraser, $17; A. A. Gray, $219.79; Harper and Sargent, $52.84; A. Henderson, $49.10; Killam and Beck, $9.68; McGeer, McGeer and Wilson, $96.99; Macdonald and Lawrence, $10; Russell, Hancox and Anderson, $136.15.....	638	70
Board and travel, H. Baker, $5.70, W. L. Blatchford (Huntingdon), $52.65, M. C. Chamberlin, $1,070.25, removal expenses from Similkameen, $288.42, T. R. Moulton, $13.40, W. F. Reid, $14.40; cartage, F. Rose Transfer Company, $1,220.10, Mainland Transfer Co., Ltd., $5,814.90, Merchants' Transfer Co., $904.95; commission on sale of excise stamps, Vancouver Stock Exchange, $95.31, banks, $2,187.89; electrical supplies and repairs, $107.80; postage, etc., $1,915; repairs, etc., to machines, $79.02; row boats and oars, $160; street cars and ferries, $2,971.45; telephone rent, $1,569.05; telephone tolls, telegrams, etc., $124.83; various items under $50, $262.86.	18,857	98
Alert Bay: M. C. Potts, $1,200, bonus, $297, overtime, $426.50; wood, 15 cords, $131.25; small office expenses, $96.42.....	2,151	17
Britannia Beach: A. M. Bacon, sub-collector, grade 1, $1,500, bonus, $217.82, overtime, $285; R. S. Stark (Vancouver), board and travel, $57.50, overtime, $16.80; commission on money orders, $36.02; heat and light, $52; office rent, $180; postage, etc., $31.	2,376	14
Powell River: A. M. Oliver, sub-collector, grade 1, $1,700, bonus, $150, overtime, $468, uniform, $37.50; R. W. Lumbard, examiner, $1,150, bonus, $315, overtime, $315.50, uniform, $37.50; cleaning office, $120; postage, etc., $35.96.....	4,329	46

Salaries and Contingencies at Ports: British Columbia—Continued $ cts.
Traitements et dépenses contingentes aux ports d'entrée: Colombie-Britannique—Suite

Victoria ($110,519.43)

Collectors: J. C. Newbury, grade 5, April 1 to June 30 at $4,000; F. W. Davey, grade 5, 3 m. at $2,800, 9 m. at $3,060, overtime, $90; D. Dewar, chief clerk, 6 m. at $2,160, 6 m. at $2,280, bonus, $60; R. G. Howell, gauger, $2,040, bonus, $60; F. A. Small, appraiser, $2,040, bonus, $60; C. A. Tervo, assistant appraiser, 6 m. at $1,560, 6 m. at $1,680, bonus, $175.98; J. E. Kenny, cashier, $1,920, bonus, $63; supervising officers, W. J. Burnes, $1,920, overtime, $343.10, uniforms, $75; A. S. Huxtable, $1,920, bonus, $63, overtime, $151.30; express and postal cashiers, W. F. Crockford, $1,740, bonus, $150; G. C. Ozard, $1,740, bonus, $150; A. H. Ridgman, account clerk, $1,680; express and postal computing clerks, A. McCallum, $1,500, bonus, $261, overtime, $2.40; J. W. Youson, $1,500, overtime, $171; Mrs. M. R. Thomas, superintendent of female examiners, April 1 to Nov. 2 at $1,200 less half pay June 14 to Oct. 11, bonus, $25.52; A. H. Walker, warehouse keeper, $1,500, bonus, $261; truckmen, S. W. Clarke, from May 4 at $960, bonus, $286.21, overtime, $21.30; H. Rudge, $1,260, bonus, $297, overtime, $269.80, uniforms, $75; messenger-clerks, L. R. Everett, $950 less $64.48, paid by Workmen's Compensation Board, bonus, $94.50, overtime, $57.70; W. Watson, $600, bonus, $315, overtime, $98.20; W. E. Huxtable, guard, $960, bonus, $83.25, overtime, $258.60..... 36,442 20

Senior clerks: A. P. Calderwood, $2,040, bonus, $60; C. Conyers, 6 m. at $1,680, 6 m. at $1,800, bonus, $134.46; W. R. Hornsby, $2,040, overtime, $4.80; D. O'Sullivan, $1,680, bonus, $150..... 7,849 26

Computing clerks: H. B. Andrews, 6 m. at $1,800, 6 m. at $1,920, bonus, $90.96; E. L. Fawcett, $1,920 less 3 d. half pay, bonus, $62.74; W. Peddle, 1 m. at $1,500, 11 m. at $1,560, bonus, $206.88, overtime, $53; A. E. Popham, $1,380, bonus, $279, overtime, $315.40..... 7,714 98

Clerks: H. Barraclough, $1,500, bonus, $261, overtime, $172.20; H. L. Blake, $1,020, bonus, $315, overtime, $298.20; E. Cridge, $960, bonus, $315, overtime, $274.40; P. W. Gilson, 3 m. at $1,260, 9 m. at $1,320, bonus, $283.50, overtime, $266, uniforms, $75; P. M. Hodder, 9 m. at $1,080, 3 m. at $1,140, bonus, $315, overtime, $5.40; R. Jones, $1,500, bonus, $261, overtime, $285.80; M .A. Morrow, $1,500, less 12 d; M. W. Oliver, $1,500, bonus, $261, overtime, $274, uniforms, $75; R. E. Webb, $1,080, bonus, $315, overtime, $307.60; W. Whalley, $1,260, bonus, $297, overtime, $488.90, uniforms, $75; G. E. Norris, overtime, $39 (salary under Preventive Service)..... 17,931 61

Examiners: J. Dakers (senior), $1,560, bonus, $202, overtime, $375.60, uniforms, $112.50; P. Shandley (senior), $1,680, bonus, $150, overtime, $385.10, uniforms, $112.50; D. Bain, $1,500, bonus, $261, overtime, $130.50, uniforms, $112.50; A. C. Boyce, $1,500, bonus, $261, overtime, $376.20, uniforms, $112.50; P. Handley, $1,080, bonus, $315, overtime, $244.90; T. C. Hubbard, $1,500, bonus, $261, overtime, $343.30, uniforms, $112.50; J. W. Lorimer, April 1 to Aug. 7 at $1,260, Aug. 8 to Mar. 31 at $1,320, overtime, $317.40, uniforms, $112.50; J. H. McLauchlin, $1,500, bonus, $261, overtime, $286.40, uniforms, $112.50; R. Mee, $1,440, bonus, $261, overtime, $290.20, uniforms, $112.50; T. A. Penketh, 3 m. at $1,440, 9 m. at $1,500, bonus, $261, overtime, $385.70, uniforms, $112.50; Miss C. E. Pierce, $900, less 2 d., bonus, $93.93, overtime, $3.60; J. Renouf, $1,260, bonus, $297, uniforms, $75..... 23,549 36

Board and travel, Miss C. E. Pierce, $787.40; caretaking, $60; cartage, $1,421; commission on sale of excise stamps, $327.47; legal expenses, W. T. Straith, $205.15, White and Martin, $11.25; postage, $400; street cars, $224; telephone rent, $360; telephone tolls, telegrams, etc., $276.06; small office expenses, $133.58..... 4,205 91

Bamfield: V. W. Carter, sub-collector, grade 1, 6 m. at $1,200, 6 m. at $1,260, bonus, $297, overtime, $102.20; board and travel, D. Bain (Victoria), $44.30; postage, etc., $21.23..... 1,694 73

Ganges: commission on collections, $62.92; postage and telephone, $29.50..... 92 42

Port Renfrew: T. M. Baird, enforcement officer, $600, overtime, $62.20, uniforms $75; office rent, $180; postage, $5.20..... 922 40

Quatsino: B. W. Leeson, sub-collector, 9 m. at $800, 3 m. at $1,020, overtime, $93.30, uniforms, $75, coal oil, $80.75; postage, etc., $55.30..... 1,159 35

Sidney: J. J. White, sub-collector, grade 1, April 1 to 6 at $1,320, April 7 to Mar. 31 at $1,380, bonus, $261, overtime, $371.50, uniforms, $75; D. Bain (Victoria), board and travel, $331.50, overtime, $277.20; W. Peddle (Victoria), board and travel, $14, overtime, $11; office rent, $180; postage, etc., $34.70.. 2,934 90

Salaries and Contingencies at Ports: British Columbia—Concluded **Traitements et dépenses contingentes aux ports d'entrée: Colombie-Britannique**—Fin	$	cts.
Victoria—Concluded		
Tofino: E. W. Abraham, enforcement officer, $900, bonus, $315, overtime, $96.20; E. Cridge (Victoria), living and travelling expenses, $65.09, overtime, $3.40; wood, $90; small office expenses, $73.84	1,543	53
Ucluelet: W. B. Fraser, enforcement officer, $960, bonus, $83.25, overtime, $48; living expenses, E. Cridge (Victoria), $55.50	1,146	75
William Head quarantine station: gasoline, 565 gal., $147.23; telegrams, etc., $444.80	592	03
Special officers on boats, at $5 a day: W. Cayzer, $475; E. F. Cody, $185; G. Cross, $10; S. Edwards, $290; W. P. Hall, $45; H. E. Ingram, $590; G. Scales, $435; C. H. Shandley, $695; G. Williams, $15	2,740	00
	709,600	93
Less—Bonus charged to Vote 435, $69,899.27; uniforms charged to Miscellaneous Customs, $7,928.	77,827	27
Total.	631,773	66

Salaries and Contingencies at Ports: Yukon Territory
Traitements et dépenses contingentes aux ports d'entrée: Territoire du Yukon

Dawson ($15,262.97)

A. Forrest, collector, 9 m. at $2,760, 3 m. at $2,880, living allowance, 14 m. to Mar. 31 at $1,500; H. W. Betts, clerk, $1,500, living allowance, 14 m. to Mar. 31 at $1,500; A. H. Finlaison, examiner, $2,100, living allowance, 13 m. to Mar. 31 at $840, overtime, $163, uniform, $37.50; postage, $40; telephone rent, $199.50; various small expenses, $86.56	11,326	56
Fortymile: J. McLeod, sub-collector, $1,560, living allowance, 1 m. at $1,000, 13 m. at $1,500, uniform, $37.50; office rent, $225; wood, $112	3,642	86
Rampart House: enforcement officers: A. Pasley,, Jan. 11 to Feb. 28, 1923, at $240; J. W. McCormick, 13 m. to Mar. 31 at $240	293	55

Whitehorse ($14,004.08)

S. Coulter, collector, from May 1 at $1,800, living allowance, 11 m. at $1,500; J. A. Brown, examiner, 1 m. to April 30 at $1,320, living allowance, $125; J. A. McLaren, examiner, $1,080, living allowance, $1,500, overtime, $107.20, uniforms, $75;. Mrs. Anne James, enforcement officer, Atlin, $240; J. O. Williams, living allowance, 1 m. to Mar. 31 at $1,500, $125; installing water tank, etc., $69.50; postage and p.o. box, $46; telegrams, $27.33; small items, $35.10	6,565	13
Carcross: sub-collectors: S. Coulter, 1 m. to April 30 at $1,560, living allowance, $125; J. A. Brown, 11 m. to Mar. 31 at $1,320, living allowance at $1,500, overtime, $147.20; cleaning office, $27.50; postage and p.o. box, $26	3,040	70
Skagway: G. D. Zinkan, examiner, $1,440, living allowance, $1,500, uniforms, $75; postage and p.o. box, $12.25	3,027	25
White Pass: L. A. McAllister, sub-collector, $1,560, living allowance, $1,500, overtime, $64, uniforms, $75; postage, $2	3,201	00
	31,097	05
Less—Refunded on account of special services of G. V. Zinkan, at Skagway, Alaska, 12 m. to Mar. 31, 1924, $1,830; uniforms charged to Miscellaneous Customs, $225.	2,055	00
Total.	29,042	05

Inspection, Board of Customs and Laboratory **Inspection, Commission des douanes et laboratoire**	$	cts
Inspection of Ports—Inspecteurs aux ports d'entrée ($334,552.14)		
Salaries at Ottawa: permanent officers, $51,611.66, bonus, $538.33; temporary officers, $1,917.34, bonus, $166.27 (Page D—8)	54,233	60
Inspectors ($120,498.37)—		
Bartle, J. C., Niagara Falls: salary, $3,600; travelling expenses, $598.91; office rent, $180; office expenses, $71.21	4,450	12
Bernier, J. A., Montreal: salary, $3,600; travelling expenses, $153.55; postage and telephone, $92.83	3,846	38
Boak, W. C., Halifax: salary, $3,600; travelling expenses, $667.72; office expenses, $222,26	4,489	98
Brain, A. F., Walkerville: salary, $3,600; travelling expenses, $948.40; office expenses, $66.30	4,614	70
Burns, F. M., Vancouver: salary, $2,460; travelling expenses, $165.79; removal expenses from Ottawa, $438.87	3,064	66
Busby, E. S., chief inspector, Ottawa: travelling expenses, $1,277.26; office expenses, $296.37	1,573	63
Casey, F. J., Charlottetown: salary, $2,880; travelling expenses, $325.50; office expenses, $61.57	3,267	07
Caven, W., Ottawa: travelling expenses, $1,248.42; telegrams, etc., $1.70	1,250	12
Clerk, R. P., Montreal: salary, from Sept. 1 at $2,880; travelling expenses, $347.37; automobile expenses, $1,125.34; office expenses, $124.99	3,277	70
Clewlo, O. S., Toronto: salary, $3,600; travelling expenses, $549.65; office expenses, $128.30	4,277	95
Code, A., Winnipeg: salary, $3,600; travelling expenses, $771.25; office expenses, $156.89	4,528	14
Dumontier, J. A., Quebec: salary, to June 30 at $3,600, $900; travelling expenses, $37.40; telephone rent and tolls, $10.91	948	31
Goodspeed, M. H., Ottawa: travelling expenses, $343.19; petty expenses, $2.80	345	99
Gow, J. E., Kingston: salary, $3,600; travelling expenses, $649.09; office rent, $200; office expenses, $86.72	4,535	81
Graham, H. C., Calgary: salary, $3,600; travelling expenses, $813.15; office expenses, $84.69	4,497	84
Hoyt, A. L., St. John: salary, $3,600; travelling expenses, $618.49; office expenses, $110.46	4,328	95
Kennedy, A. M., Ottawa: travelling expenses, $1,681.15; petty expenses, $17.05	1,698	20
Lennie, E. D., Ottawa: travelling expenses, $12.40; accountable advance for removal expenses, $500	512	40
Macdonald, D. C., Port Hood: salary, $3,600; travelling expenses, $897.85; office expenses, $41.40	4,539	25
MacLatchy, R. L., Truro: salary, $3,240; travelling expenses, $953.86; office rent, $210; office expenses, $80.70	4,484	56
McDonald, J., St. John: salary, $3,600; travelling expenses, $639.85; office expenses, $96.46	4,336	31
McDougald, R. B., Ottawa, travelling expenses, etc	33	65
McFee, A. C., Belleville, salary	3,000	00
McMichael, S. W., chief and general inspector, Toronto: salary to Sept. 30 at $4,080, $2,040; salary as member of Board of Customs to Sept. 30 at $1,000, $499.98; travelling expenses, $56.65 (deceased)	2,596	63
McQuire, G. C., London: salary, $3,600; travelling expenses, $802.39; office expenses, $97 03	4,499	42
Martin, C. D., Prescott: salary, 9 m. at $3,240, 3 m. at $3,420; travelling expenses, $593.20; office expenses, $61.98	3,940	18
Miller, J. E., Victoria: salary, $3,600; travelling expenses, $1,301.20; office expenses, $210.97	5,112	17
Munn, A., Vancouver: salary, $3,600; travelling expenses, $467.55; office expenses, $213.12	4,280	67
Parmalee, J. D., Sherbrooke: salary, $3,600; travelling expenses, $366.95; office rent, $278; office expenses, $128.17	4,373	12
Paterson, A. C., Regina: salary, $3,600; travelling expenses, $30.40; office expenses, $20.09	3,650	49
Paul, W. G., Toronto: salary, $2,640; travelling expenses, $406.35; office expenses, $12.07	3,058	42
Roe, J. S., Ottawa, travelling expenses, etc	116	05

Inspection, Board of Customs and Laboratory—Continued **Inspection, Commission des douanes et laboratoire**—Suite	$ cts.
Inspection of Ports—Continued—*Inspecteurs aux ports d'entrée*—Suite	
Inspectors—*Concluded*	
Smith, W. B., Ottawa, travelling expenses	10 65
Timmons, R., Quebec: salary, $3,600; travelling expenses, $474.73; office expenses, $122.90	4,197 63
Westman, T., Toronto: salary, 6 m. at $3,420, 6 m. at $3,600; travelling expenses, $226.73; office expenses, 45c	3,737 18
Wood, W. S., Oakville: salary, $3,600; travelling expenses, $404.29; office rent, $240; office expenses, $68.97	4,313 26
Woods, A. H., Sault Ste. Marie: salary, $3,600; travelling expenses, $1,015.60; office expenses, $95.18	4,710 78
Assistant inspectors—Sous-inspecteurs, ($63,593.14)—	
Bernard, R. H., Ottawa: travelling expenses, $878; telegrams, etc., $4.95	882 95
Bryenton, S. O., St. John: salary, April 1 to Mar. 31 at $2,520, less half pay 10 d. April, and July 11 to Oct. 10, and full pay Oct. 11 to Mar. 31 (leave without pay)	977 74
Bunker, G. N. Ottawa: travelling expenses, $276.55; telephone tolls, $2.20	278 75
Copeman, L., Regina: salary, $2,160; bonus, $60; travelling expenses, $2,739.35; office expenses, $29.87	4,989 22
Dagneau, J. M., Sherbrooke: salary, $2,520; travelling expenses, $362.79; office rent, $58; office expenses, $28.45	2,969 24
Dickinson, M. R., Oakville: salary, $2,520; travelling expenses, $533.98; telephone tolls, $1.50	3,055 48
Du Brule, A. F., Winnipeg: salary, $2,520; travelling expenses, $1,017; telegrams, etc., $1.23	3,538 23
Errington, J. S., Regina: salary, $2,520; travelling expenses, $809.75; office expenses, $136.84	3,466 59
Fisher, R., Sault Ste. Marie: salary, $2,520; travelling expenses, $770.90	3,290 90
Gardner, G. C., Niagara Falls: salary, $2,520; travelling expenses, $399.95	2,919 95
Glover, T. H., Peterboro: salary, $2,280; bonus, $60; travelling expenses, $535.05; postage, telegrams, etc., $3.91	2,878 96
Graham, G., Ottawa: travelling expenses, $2,022.14; telephone tolls, telegrams, etc., $21.07	2,043 21
Groves, F. E., St. John, (salary at port of St. John), travelling expenses	300 95
Hamilton, C. R., Toronto: salary, $2,520; travelling expenses, $572.50; postage, telegrams, etc., $27.36	3,119 86
Harper, J. W., Ottawa: travelling expenses, $1,898.55; petty expenses, $5.54	1,904 09
Harrington, H. S., Halifax: salary, $2,280; travelling expenses, $435.80; office expenses, $43.69	2,759 49
Jackson, H. B., Ottawa: travelling expenses, $1,933.42; telegrams, $2.96	1,936 38
Knowles, C. E., Winnipeg, (salary paid through Preventive Service), travelling expenses	16 15
Lafontaine, C. E., Quebec: salary, $2,520; travelling expenses, $323.90	2,843 90
Legg, H., Calgary: salary, $2,520; travelling expenses, $1,123.50; office expenses, $50.16	3,693 66
Mason, T., Victoria: salary, $2,520; travelling expenses, $1,299.60; postage, telegrams, etc., $19.90	3,839 50
McIsaac, A. B., Port Hood: salary, $2,520; uniform, $37.50	2,557 50
Tansey, T. P., Montreal: salary, $2,520; travelling expenses, $136.40; postage, $24.07	2,680 47
Wilson, A. G., London: salary, $2,520; travelling expenses, etc., $1,101.05	3,621 05
Yardley, G. A., Vancouver: salary, $2,280; bonus, $60; travelling expenses, $684.90; telegrams, telephone, etc., $4.02	3,028 92
Assistant inspectors on sales tax audit—Sous inspecteurs d'apurement de la taxe des ventes ($96,227.03)—	
Allan, R., Prince Rupert: salary, from June 1 at $2,040, less 3 d.; bonus, $49.50; travelling expenses, $44.75	1,777 25
Beaudoin, J. E., Montreal: salary, $2,400; bonus, $60; travelling expenses, $1,691.25; postage, telephone, etc., $5.71	4,156 96
Bishop, R. A., Ottawa: travelling expenses, $367.18; bank exchange, etc., $4.	371 18
Blatherwick, J. H., Toronto: salary, $2,400; bonus, $60; travelling expenses, $252.52; office expenses, $68.35	2,780 87
Brown, W. J., St. John: salary, $2,400; bonus, $60; travelling expenses, $1,826.61; office expenses, $94.52	4,381 13
Butler, W. C., London: salary, $2,400; travelling expenses, $849.05; telegrams, etc., $3.62	3,252 67

Inspection, Board of Customs and Laboratory—Continued **Inspection, Commission des douanes et laboratoire**—Suite	$ cts.
Inspection of Ports—Continued—*Inspecteurs aux ports d'entrée*—Fin	
Assistant inspectors on sales tax audit—*Concluded*	
Christie, D. P., Winnipeg: salary, 6 m. at $2,160, 6 m. at $2,280; bonus, $60; travelling expenses, $47.05; street cars, $110; telephone tolls, $1.40	2,438 45
Clark, C., Kingston (salary paaid through port of Kingston), travelling expenses, etc	405 49
Colwell, F. J., Toronto: salary to May 31 at $2,040, $340; bonus, $10	350 00
De Billy, J. S., Quebec: salary, $2,400; bonus, $60; travelling expenses, etc., $689.40	3,149 40
Donisthorpe, H., Montreal: salary, $2,400; travelling expenses, $133.15	2,533 15
Edson, E. A., Montreal: salary, $2,400; bonus, $60; street cars, etc., $105.20	2,565 20
Edward, H. B., Niagara Falls: salary, 3 m. to Mar. 31 at $2,040; bonus, $15; travelling expenses, $188.20	713 20
Forbes, J. W., Winnipeg: salary, $2,400; bonus, $60; travelling expenses, $131.45; office expenses, $103.13	2,694 58
Forster, A. G., Halifax: salary, $2,400; bonus, $60; travelling expenses, $681.88; postage, telegrams, etc., $17.46	3,159 34
Gairn, A. B., Hamilton: salary, $2,400; bonus, $60; travelling expenses, $467.62; postage and telephone, $2.41	2,930 03
Henderson, J. W., Vancouver: salary, $2,400; bonus, $60; travelling expenses, $677.45; postage and telephone, $10.21	3,147 66
Ingall, C. M., Ottawa: travelling expenses, $879.42; telegrams, etc., $9.44	888 86
Kanouse, L. A., Calgary: salary to May 31 at $2,040; bonus, $10; travelling expenses, $263.45; petty expenses, $1.33	614 78
Laing, A., Montreal: salary, from Aug. 1 at $2,400; bonus, $40; travelling expenses, etc., $125.90	1,765 90
Landreth, J. H., Toronto: salary, April 1 to Sept. 30 at $2,280, Oct. 1. to 31 at $2,400, $1,340; bonus, $35; travelling expenses, $33.10	1,408 10
Leahey, F. M., Truro: salary, $2,400; bonus, $60; travelling expenses, $2,261.10; postage, telephone, etc., $51.82	4,772 92
Longtin, H., Montreal, salary	2,520 00
Lyons, T. B., Montreal: salary, $2,400; bonus, $60; street cars, $84	2,544 00
McMahon, W. J., Weymouth (salary paid through port of Weymouth), travelling expenses	74 60
Meagher, N. J., Toronto: salary, $2,400; bonus, $60; travelling expenses, $176.33; telegrams, etc, $3.80	2,640 13
Menzies, R., Kitchener: salary, $2,400; bonus, $60; travelling expenses, $730.25; postage, telegrams, etc., $52.43	3,242 68
Parke, J. H., Montreal: salary, $2,400; bonus, $60: street cars, $72	2,532 00
Patterson, F. D., Calgary: salary, from July 1 at $2,280, bonus, $45; travelling expenses, $1,582.03; postage, telegrams, etc., $7.94	3,344 97
Pollard, E. H., Vancouver: salary, $2,040; bonus, $60; travelling expenses, $1,087.80; office expenses, $43.70	3,231 50
Purdy, R. G., Toronto: salary. $2,400; bonus, $60; travelling expenses, $173.95; petty expenses, $1.85	2,635 80
Raymond, E. H., Brantford: salary, $2,400; bonus, $60; travelling expenses, $560.51; postage, telegrams, etc., $16.70	3,037 21
Rose, G. M., Toronto: salary, from Nov. 1 at $2,040; bonus, $25; travelling expenses, $98.25	973 25
Rose, L. F., Niagara Falls: salary, 5 m. to Oct. 31 at $2,040; bonus, $25; travelling expenses, $341.23; petty expenses, $1.03	1,217 26
Ross, E. E., Toronto: salary, 2 m. to Mar. 31 at $2,040; bonus, $10; travelling expenses, $101.35	451 35
Stone, C. F., Perth: salary, $2,400; bonus, $60; travelling expenses, $1,203.55; postage, telegrams, etc., $17.13	3,680 68
Stuart, W. B., Sault Ste. Marie: salary, 9 m. at $2,040, 3 m. at $2.160; bonus, $60; travelling expenses, $2,037.81; postage, telegrams, etc., $37.97	4,205 78
Thorburn, L. J., Vancouver: salary, $2,040; bonus, $60; travelling expenses, $505.50; petty expenses, $2.76	2,608 26
Thornton, R. W., St. John: (salary paid through port of St. John); travelling expenses, $487.86; telegrams, etc., $4.31	492 17
Wilkie, J. L. Hamilton: salary, $2,400; bonus, $60; travelling expenses, $423.65; petty expenses, $10.55	2,894 20
Wilson, H. R., Belleville: salary, 6 m. at $2,160, 6 m. at $2,280, bonus, $60; travelling expenses, $1,325.25; postage, telegrams, etc., $38.82	3,644 07

Inspection, Board of Customs and Laboratory—Continued **Inspection, Commission des douanes et laboratoire**—Suite	$ cts.
Board of Customs—Commission des douanes ($445,348.38)	
Salaries at Ottawa: members of Board of Customs, $4,499.98; permanent officers, $199,180.82, bonus, $21,435.18; extra clerks, $27,572.35, bonus, $5,100.74 (Pages 8 and 11)	257,789 07
Andrew, J., investigator of values, Boston: salary to June 30 at $2,880, travelling expenses, $948.90; office expenses, $98.77	1,767 67
Ault, R. R., investigator of drawback claims, Montreal: salary, $2,520; travelling expenses, $46.68	2,566 68
Ball, H. E., investigator of drawback claims, Toronto: salary, $2,040; bonus, $60; travelling expenses, etc., $745.15	2,845 15
Benson, M. S., investigator of drawback claims, Toronto: salary, $2,520; travelling expenses, $1,086.07	3,606 07
Birks, J. B., Portland, Me. (salary shown under port of Montreal), overtime	27 10
Boylan, F. R., investigator of drawback claims, Toronto: salary, $2,040; bonus, $28.55; travelling expenses, etc., $1,007.10	3,075 65
Brown, G. V., investigator of values, Chicago: salary, 6 m. at $3,000, 6 m. at $3,120; living allowance, $1,250.03; travelling expenses, $953.74; exchange on cheques, $144.19; office rent, $504.20; office expenses, $84.87	5,997 03
Bullis, F. R., investigator of drawback claims, Toronto: salary, $2,040; bonus, $60; travelling expenses, $523.89	2,623 89
Callender, M., investigator of drawback claims, Toronto: salary, $2,280; bonus, $60; travelling expenses, $630.52	2,970 52
Creelman, J. C., reviewing appraiser, Ottawa, travelling expenses	69 40
Crossan, T. G., investigator of drawback claims, Toronto: salary, $2,520; travelling expenses, etc., $292.56	2,812 56
Donnen, J. E., investigator of values, Boston: salary, $2,520; travelling expenses, $3,110.90; exchange on cheques, $73.48; office rent, $135; office expenses, $79.33	5,918 71
Douglas, E. R., investigator of values, Rochester: salary, $2,880; travelling expenses, $2,534.47; living allowance, $1,249.98; exchange on cheques, $145.82; office rent, $300; office expenses, $70.92	7,181 19
Dunlop, J., investigator of drawback claims, Montreal: salary, $2,520; travelling expenses, etc., $107	2,627 00
Fergusson, W. W., examiner, Chicago: salary, $1,860; bonus, $69; uniforms, $70; exchange on cheques, $51.19; postage, $5	2,055 19
Findlay, A. T., investigator of drawback claims. Toronto: salary, $2,520; travelling expenses, $1,216.43	3,736 43
Forsyth, A., investigator of drawback claims, Toronto: salary, $2,520; travelling expenses, etc., $1,679.37	4,199 37
Giroux, G., clerk-stenographer, Montreal: salary, $960; bonus, $315	1,275 00
Gould, H. J., investigator of values, New York: salary, $3,120; living allowance, $1,799.99; travelling expenses, $1,053.55; exchange on cheques, $185.67; office rent, $1,875; office expenses, $198.03	8,232 24
Greer, F. R., investigator of values, Cleveland: salary, 6 m. at $3,000, 6 m. at $3,120; living allowance, $1,250; travelling expenses, $1,161.08; exchange on cheques, $136.77; office expenses, $57.89	5,665 74
Guthrie, E. H., investigator of drawback claims, Toronto: salary, 12 m. to Mar. 31 at $2,520, less June	2,310 00
Haines, W. E., investigator of drawback claims, Toronto: salary, $2,520; travelling expenses, etc., $1,296.48	3,816 48
Hall, M. J., examiner, Portland, Me.: salary, $1,860; overtime, $452.90; uniforms, $112.50; exchange on cheques, $59.50; postage, $14.55	2,499 45
Hare, F. E., investigator of drawback claims, Toronto: salary, $2,520; travelling expenses, $3,213.60; bank exchange, $61.14; postage, telegrams, etc., $51.27	5,846 01
Harris, T. A., special officer, grade 2, Toronto: salary, $1,980; bonus, $63; travelling expenses, etc., $384.84	2,427 84
Hawkins, Miss G., senior clerk-typist, Toronto: salary, 9 m. at $1,440, 3 m. at $1,500	1,455 00
Hay, Miss A., senior clerk-stenographer, Toronto: salary, $1,560; bonus, $16.83.	1,576 83
Heney, W. J., confidential messenger, Ottawa, travelling expenses	16 10
Hutton, J. A., principal checking clerk, Ottawa, travelling expenses, etc	171 05
Ingram, W. C., investigator of drawback claims, Toronto: salary, $2,520; travelling expenses, etc., $461.50	2,981 50

	$ cts.
Inspection, Board of Customs and Laboratory—Continued **Inspection, Commission des douanes et laboratoire**—Suite	
Board of Customs—Continued—*Commission des douanes*—Suite	
Jamieson, J. W., examiner, St. Paul: salary, $1,860; exchange on cheques, $40.50	1,900 50
Kenny, A. O., investigator of drawback claims, Toronto: salary, $2,520; travelling expenses, $1,308.96	3,828 96
Kent, J. H., investigator of drawback claims, Toronto: salary, $2,160; bonus, $60; travelling expenses, etc., $1,146.82	3,366 82
Lavell, F. M., investigator of drawback claims, Hamilton: salary, $2,640; travelling expenses, etc., $376.59	3,016 59
Lynch, D., senior clerk, Ottawa, travelling expenses	507 85
MacDonald, R. C., investigator of drawback claims, Toronto: salary, $2,520; travelling expenses, $128.90	2,648 90
McDonald, B. R., investigator of values, Vancouver: salary, $3,120; travelling expenses, etc., $2,042.70	5,162 70
McLenhan, A., special officer, Superior, Wis.: salary, $1,860; bonus, $69	1,929 00
McLeod, M. G., investigator of drawback claims, River John, N.S.: salary, $2.520; travelling expenses, etc., $1,076.42	3,596 42
McMichael, C. M., investigator of values, Detroit: salary, $3,000; living allowance, $1,249.92; travelling expenses, $1,921.98; exchange on cheques, $169.48; office rent, $300; office expenses, $75.35	6,716 73
Martin, Miss A. E., clerk-stenographer, London, Eng., salary, from May 1 at $780	715 00
Mason, A. T., investigator of drawback claims, Hamilton: salary, $2,520; travelling expenses, $197.47; express and postage, $53.98	2,771 45
Mills, P. B., investigator of drawback claims, Vancouver: salary, $2,520; traveling expenses, $458.60; office expenses, $142.57	3,121 17
Moss, H. S., investigator of drawback claims, Hamilton: salary, $2,280; bonus, $60; travelling expenses, etc., $737.42	3,077 42
Mouat, T. W., appraiser of timber products, Nelson: salary, $2,640; travelling expenses, $1,218.65; office expenses, $65.42	3,924 07
Munson, W. E., investigator of drawback claims, Toronto: salary, $2,520; travelling expenses, $1,261.21	3,781 21
O'Donohue, A. T., investigator of drawback claims, Toronto: salary, 9 m. to Mar. 31 at $2,040; bonus, $45; travelling expenses, $26.30	1,601 30
Ogilvie, Mrs. E. D., checking clerk, Toronto: salary, $1,560; bonus, $202	1,762 00
Oxtoby, B., chauffeur, Ottawa: travelling expenses, $40.85; expenses with car, $65.89	106 74
Paquette, U. A., clerk-stenographer, Ottawa, travelling expenses	124 06
Raymond, A. R., chauffeur, Ottawa: travelling expenses, $78.80; telephone tolls, etc., $39.10; expenses with car, $126.25	244 15
Read, G., special officer, Chicago: salary, $1,860; bonus, $69; uniforms, $70; exchange on cheques, $48.09; postage, $6	2,053 09
Reid. W. T., investigator of drawback claims, Ottawa, travelling expenses, etc.	1,223 07
Richards, E., assistant Dominion appraiser, Ottawa: travelling expenses, etc.	228 36
Ross, A., investigator of drawback claims, Winnipeg: salary, $2,520; travelling expenses, $465.30; express, postage, etc., $78.11	3,063 41
Salt, A. C., investigator of drawback claims, Vancouver: salary, $2,040; bonus, $60; travelling expenses, $128.47; postage, express, etc., $32.35	2,260 82
Sims, F. R., investigator of values, Ottawa, travelling expenses, etc	529 74
Stewart, Miss G. C., clerk-stenographer, New York: salary, $1,260; exchange on cheques, $32.06	1,292 06
Stone, T. W., investigator of drawback claims, Prescott: salary, $2,520; travelling expenses, etc., $250.65	2,770 65
Stroud, F. L., investigator of drawback claims, St. John: salary, $2,280; bonus, $60; travelling expenses, etc., $750.15	3,090 15
Tennant, T. W., investigator of drawback claims, Toronto: salary, $2,520; travelling expenses, $17.25	2,537 25
Treadwell, J. M., investigator of drawback claims, Toronto: salary, $2,520; travelling expenses, etc., $580.94	3,100 94
Trodden, G. J., investigator of drawback claims, Vancouver: salary, $2,520; travelling expenses, $415.77; postage, express, etc., $49.08	2,984 85
Watt. H. C., checking clerk, Toronto: salary, $1,680; bonus, $150; travelling expenses, etc., $336.73.	2,166 73

Inspection, Board of Customs and Laboratory—Concluded $ cts.
Inspection, Commission des douanes et laboratoire—Fin

Board of Customs—Concluded—*Commission des douanes*—Fin

Williams, A. C., textile expert, Ottawa: travelling expenses, $166.90; telegrams, $3.74 ..... 170 64
Wilmot, L. A., investigator of values, London, Eng.: salary, 3 m. at $2,400, 9 m. at $2,520, bonus, $15; travelling expenses, $2,071.54; living allowance, 11 m. to Feb. 29 at $1,250, $1,145.76; office rent, heat, etc., $210.24; removal expenses from Brantford, $961.91; office expenses, $86.97..... 6,981 42
Woods, W. P., investigator of drawback claims, Toronto, salary..... 2,040 00
Wooster, W. T., investigator of drawback claims, Toronto: salary, $2,040; bonus, $60; travelling expenses, etc., $1,653.54..... 3,753 54
Contingent expenses of special branch, Toronto: express, $276.94; inspection of typewriters, $36; postage, $325; telephone rent, $250.20; telephone tolls and telegrams, $140.01; petty expenses, $21.55 ..... 1,049 70
Medical attendance for officer W. W. Moore, for injuries received while in performance of duties 7 00

Laboratory—Laboratoire ($3,987.70)

Care of laboratory: Mrs. B. Langevin, 12 m., $540; Mrs. J. Pearce, 12 m., $360.. 900 00
Laboratory supplies: N. W. Campbell, Ottawa, $182.35; Topley Co., Ltd., Ottawa, $1,635.46; payments under $20, $48.79..... 1,866 60
Express charges: Canadian National Express, $635.21; Dominion Express Co., $397.35; sundry express charges, $188.54..... 1,221 10

783,888 22

Less:

Repayments by transportation companies for services of special officers at United States points: Canadian National Rys., Portland, Me., $1,680; Grand Trunk Ry., Chicago, $1,530; Michigan Central Ry., Chicago, $1,830; Minnesota Transfer Co., St. Paul, $1,830; A. D. Thomson & Co., Duluth, $1,530 8,400 00
Repaid by Special Branch, Toronto, on account of seizures.... 117 15
Allowance to customs officers for uniforms, charged to Miscellaneous Customs. .....(Page D— 96) 290 00
Bonuses charged to Vote 435, Provisional Bonus Allowance .....(Page D—101) 30,587 40

39,394 55

Total. 744,493 67

Miscellaneous Customs—Divers, Douanes

Allowance to officers for uniforms, not more than 2 in each year, not exceeding, $37.50 each, and for overcoats not more than 1 in two years not exceeding $37.50 each; details shown under ports..... 62,918 50
Department of Public Printing and Stationery, supplies: printing, lithographing, binding, etc., $107,956.54; stationery, $67,708.32; parliamentary publications, $529.15 ..... 176,194 01
Expenses in connection with departmental cars: clothing for chauffeurs, $58.50; travel of chauffeurs, $94.65; insurance on 2 cars, $409.68; gasoline and oil, $782.10; various parts and repairs, $2,102.65..... 3,447 58
Freight and express charges: Canadian Cartage and Storage Co., $122.86; Canadian National Express, $11,134.41; Canadian National Rys., $1,892.99; Canadian Pacific Ry., $10; Dominion Express Co., $6,963.50; Grand Trunk Ry. Co., $67.63 ..... 20,191 39
Guarantee bonds, premiums: Dominion of Canada Guarantee and Accident Insurance Co., $2,219.42; Employers' Liability Assurance Corporation Ltd., $3,614.73; Guarantee Company of North America, $2,283.19; Imperial Guarantee and Accident Co., $2,339.51; London Guarantee and Accident Co., Ltd., $1,668.97; Railway Passengers' Assurance Co., $168.95..... 12,294 77

Miscellaneous Customs—Concluded—**Divers, Douanes**—Fin	$ cts.
Legal expenses, Meredith, Holden, Hague & Co., Montreal, Canada Cement Co., *vs.* King, $279.54; writs of assistance, $174	453 54
Subscriptions to trade and commercial periodicals	774 57
General Accounts—	
British American Bank Note Co., Ltd., Ottawa, bottle stamps, 935 M at 85c.	794 75
Canadian Bank Note Co., Ottawa, stamps: bottle, 4,850 M at 85c., 590 M at 75c.; cigarette, 1,420 M at $1, 5,000 M at 30c., 33,750 M at 18c., 127,550 M at 16c.; cigar, 300 M at $2,30, 2,000 M at $1.60, 1,000 M at $1.40, 1,750 M at 53c.; customs duty, 7,400 M at 22c.: excise tax, 13,700 M at 28c., 875 M at 17c., 109,275 M at 16c., 3,620 M at 13c.; snuff, 5,000 M at 20c.; tobacco, 500 M at $3.70, 400 M at $3.50, 4,250 M at $1.50, 650 M at $1.25, 500 M at $1.10, 10,000 M at 95c., 73,450 M at 60c.; war tax, in books, 12 M at $27.20, 20 M at $18.60, 34 M at $11.80; war tax, on embossed cheques, 7,489,252 at 75c. per M, 17,313,498 at 70c. per M; preparing models and engraving special dies, $984.55; government excise tax, $1,587.86	150,718 74
Department of External Affairs, expenses of Hon. P. Roy attending conference at Geneva	456 63
Merchants' Awning Co., Ltd., Montreal: blue ensigns, 12 at $5.25; Union Jacks, 10 at $5.75	638 00
Pritchard-Andrews Co., Ltd., Ottawa: customs badges, 100, $60; model daters, 936, $2,379.85; numerators, 3, $104; rubber stamps, 1,566, $709.14; tobacco rollers, 403, $765.70; repairs to stamps, etc., $1,577.40; sales tax, $78.81	5,674 90
Scully, Wm., Ltd., Montreal, gilt cap badges, 799 at $1.31	1,046 69
Payments under $500: blueprints, $36.88; boxes, 250, $300; care of adding machines, $74.86; cartage of mail, $320; club bag, $33.75; despatch bags, 2, $34; duty on foreign purchases, $288.04; hardware, $142.09; hydrometer tables, 100, $142.72; liquid soap, 122 gal., $114.71; lumber, $31.08; machinists' work, $473.70; padlocks, 601, $616.54; rubber stamps, $51.55; seed triers, 12, $36; suit case, $32; timber scribes, 60, $126; towels, 12 doz., $63; small items, $28.79	2,945 71
	438,549 78
LESS: Sales of sugar standards, copies of Customs Tariff, etc	11 00
Total	438,538 78

Maintenance of Revenue Cruisers and Special Preventive Service **Entretien des croiseurs du revenu et service préventif spécial**	$ cts.
Hired Boats ($8,338)	
Patrol launch *Winimac*: A. R. Bittancourt, Victoria, B.C., services of launch on Gulf of Georgia, 12 m., $5,700; uniforms for captain and engineer, $150.	5,850 00
Steam tug *Zaidee*: services in Sydney Harbour, 12 m., $4,976, less one-half paid by Department of Health	2,488 00
Steamer "Margaret" ($163,537.92)	
Wages: H. Coffin, chief officer, $1,258.06; J. MacDonald, 2nd officer, $770.64; W. Ascah, 3rd officer, $1,166.08; J. Koenig, chief engineer, $1,921.20; P. Desprès, 2nd engineer, $1,798.80; P. Lacouvée, 3rd engineer, $1,598.64; F. Payne, 4th engineer, $1,428.58; F. Menard, chief steward, $904.61; C. E. Goodwin, wireless operator, $814.03; crew, $21,578.36	33,239 00
Board allowance: chief engineer and wireless operator, at $3 a day, $204; crew, 75c. to 85c. a day, $8,503.80	8,707 80
Travelling expenses of crew joining and leaving ship	1,344 45
Buntain, Bell & Co., Charlottetown: coal, 1,023.34 tons, $10,744.55; coal barrows, 3, $42; labour, $485.29; water, 88 M gal., $69	11,340 84
Carter, A. T., Gaspé: coal, 2,714.4 tons, $28,448.70; labour, $528.08	28,976 78
Department of Marine and Fisheries: engine oil, etc., $515.22; sundry hardware and equipment, $1 242.33; alterations to coal burning system, $2,112.53; plumbing alterations, $1.393.52; overhauling bunkers, $4,032.03; sundry alterations and repairs, $6,836.54; water, $57.98; cartage and express, $203.68; small items, $41.85	16,435 68

Maintenance of Revenue Cruisers and Special Preventive Service—Continued **Entretien des croiseurs du revenu et service préventif spécial**—Suite	$	cts.
Steamer "Margaret"—Concluded		
Department of National Defence: clothing, etc., $1,058.35; zinc plate, 1,909 lb., $109.77; small items, $5.59; 5 to 10 p.c. added for handling, $53.45.....	1,227	16
Labelle, C. & Co., Sorel: paint, varnish, etc., $1,147.55; sundry hardware, $401.91	1.549	46
Labrecque & Couillard, Quebec, coal, 664.86 tons	9.955	84
Lafleur, J. L., Ltd., Montreal: fire hose, $400.75; white waste, 1,794 lb., $322.92; sundry hardware and equipment, $355.55.....	1,079	22
Lavallée, A., Sorel: coal, 247.25 tons, $3,505; cartage, $49.40.....	3,554	40
McKay, A. Co., Ltd., Quebec ($21,251.53)—		
Contracts: re-decking *Margaret*, progress payment 30 per cent, $6,894; removing framework on upper deck, $4,685; steel repairs, main deck, $2,175, steering deck, $740; repairs to machinery, $812; repairs to boilers, $540	15,846	00
Renewal of covering boards and trimmings of deck, $4,403.46; sundry engine and machinery repairs, $954.53; housing motor launch, $47.54.....	5,405	53
Moreau, G. & Sons, Limoilou: asbestos sheets, etc., $585.76; fire bars, 350, $1.837.50; fire bricks, 5 M, $592; grate bars, 137 sets, $774.05; rolled zinc, 2.117 lb., $317.55; paint, $199.90; sundry oil, 178½ gal., $125.13; repairs to ceilings, partitions, etc., $1,230; repairs to tanks (contract), $1,995; freight and cartage, $245.31; labour, $211.95; packing, 179¾ lb., $400.84; sundry supplies and repairs, $1,719.88.....	10,234	87
Oils Registered, Quebec: marine engine oil, 1,000 gal., $900; sundry oil, $612.25; containers, $52	1,564	25
Paradis, C. O., Sorel: uniforms, 24, $1,164; sundry clothing, $562.20; bedding, towels, etc., $1,313.95; sundry hardware and equipment, $317.38.....	3,357	53
Peacock Bros., Ltd., Montreal: mono pump chests, 4, $745; sundry engineering supplies, $393.88	1,138	88
Pictou Foundry & Machine Co.: machinery repairs and supplies, $243.43; labour, $632.16	875	59
Pictou Marine Railway, repairs, etc., to steamer: hauling and laying on ways, $1,200; materials, etc., $262.10; labour, $1,056.....	2,518	10
Trempe Bros., Sorel: packing, 101¾ lb., $228.94; sundry hardware and equipment, $379.18	608	12
Accounts under $500: travelling expenses, $123.23; telephone tolls and telegrams, $59.50; steamboat inspection fees, $130; pilotage dues, $97.65; mooring and wintering charges at Quebec, $101.04; electric light at Quebec, $55.95; gramaphone and records, $89.31; wireless supplies and repairs, $284.27; engineer's supplies, $664.29; steward's supplies, $325.25; nickle-plating brass trimmings, etc., $454; laundry, $395.90; coal, 47 tons, $434.75; hospital attendance, $169.50; medical supplies, $75.59; water, $154.50; clothing, $407.70; items under $50, $555.99.....	4,578	42
Steamer "Grib" ($22,652.93)		
Wages: R. F. Coffin, chief officer, salary shown under Special Preventive Service; H. B. Bruhm, 1st mate, $1,166.58; J. Murphy, chief engineer, $1,540; P. Moreau, 2nd engineer, $1,279.95; wireless operators, W. E. Hagar, $24.37, H. A. Vaughan, $285.29; crew, $5,619.59.....	9.915	78
Board allowance at 75c. a day, $2,745; travelling expenses, $93.83.....	2,838	83
Acadian Supplies, Ltd., Lunenburg: coal, 170⅓ ton, $1,744.63; soap and oil, $19.65	1,764	28
Burns & Kelleher, Halifax: electrical work under contract, $1,045; repairs, etc., $146.20	1,191	20
Department of National Defence: ammunition, $55.52; clothing, $368.98; electric supplies, $35.29; various small supplies, $114.59; charge for handling, $37.40	611	78
Halifax Shipyards, Ltd.: hauling out on ways, $98; fitting new propellor, $185, repainting vessel, $119; various repairs, $200.75.....	602	75
Marine Supplies, Ltd., Halifax, coal, 65 tons.....	568	75
Nova Scotia Steel and Coal Co., Ltd., North Sydney, coal, 148 tons.....	1.036	00
Williams (A. R.) Machinery Co., St. John, generating set.....	1,032	00
Payments under $500 ($3.091.56)—		
Adjusting compass, $30; caps, cap covers, gold lace and buttons, $83....	113	00
Coal, 25 t., $287.50; customs duty, $38; engine supplies and repairs, $368.74	694	24
Express charges, $26.69; ice, $38.75; laundry, $132.64; lubricating oil, $237.99	436	07

Maintenance of Revenue Cruisers and Special Preventive Service—Continued $ cts.
Entretien des croiseurs du revenu et service préventif spécial—Suite

Steamer "Grib"—Concluded

Payments under $500—*Concluded*
Paints, oils, etc., $182.45; propellor, $206.83; range and repairs, $133.50.... 522 78
Repairs to searchlight, $28.78; rope, $78; steamboat inspection fees, $30.. 136 78
Steward's supplies, $90 69; uniforms, 9, $270; water, $245.50..... 606 19
Use of marine railway, North Sydney, $65, various deck supplies, $212.90.. 277 90
Wireless repairs, $87.60; various items under $20, $217..... 304 60

Special Preventive Service—Service préventif spécial

Salaries, etc. at Ottawa: permanent officers, salaries, $7,630, bonus, $795; temporary officers, salaries, $5,032.84, bonus, $690.91.....(Page D—11) 14,148 75
Anderson, J. H., special officer, grade 2, Saskatoon, 12 m., less 30 d. half pay at $1,620; bonus, $155 25; travel, $247.70; postage and telephone, $68.... 2,023 45
Armstrong, T. E., excise enforcement officer, North Bay, 12 m., $1,200; bonus, $297; travel, etc., $400.36..... 1,897 36
Barton, J. C., special officer, grade 2, Vancouver, 12 m., $1,980; bonus, $63.... 2,043 00
Bouskill, L. H., excise enforcement officer, Sudbury, 11 m. to March 31 at $300; travel, $96.75 ..... 371 75
Brossard, W., excise enforcement officer, Montreal, 12 m., $1,200; bonus, $297; travel, $162.90 ..... 1,659 90
Cadotte, J .A., excise enforcement officer, St. Hyacinthe, 12 m., $1,320; bonus, $279; travel, etc., $1,417.35; assistance, $102.25; postage, express, etc., $38.16 3,156 76
Capstick, J. W., excise enforcement officer, St. Margaret's Village, N.S., 11 m. to Feb. 29, $275; travel, etc , $53.05..... 328 05
Coffin, R. F., special officer, grade 2, captain of steamer *Grib*, 12 m., $1,740; bonus, $150 ..... 1,890 00
Corballis, H. J., excise enforcement officer, Moose Jaw, 12 m., $1,350; bonus, $279; travel, etc., $234.50..... 1,863 50
Côté, A. R., excise enforcement officer, Quebec, 12 m., $1,200; bonus, $297; travel, etc., $29.75 ..... 1,526 75
Danis, J. M., excise enforcement officer, Saskatoon, 12 m., $1,200; bonus, $297; travel, etc., $584.65 ..... 2,081 65
Dawes, W. P., excise enforcement officer, St. John, 3 m. at $1,020, 9 m. at $1,080; bonus, $315; assistance, $60.75; travel, etc., $1,011.47..... 2,452 22
Duncan, J., special officer, grade 1, Dalhousie, 12 m., $1,320; bonus, $279..... 1,599 00
Farwell, Mrs. C. B., special officer, grade 1, Sault Ste. Marie, Nov. 20 to March 31, at $1,080; bonus, $114.63..... 507 63
Fidler, H., excise enforcement officer, Edmonton: 12 m., $1,200; bonus, $60..... 1,260 00
Floody, E., excise enforcement officer, Toronto: 12 m., $1,200; bonus, $297; travel, etc., $273.03..... 1,770 03
French, Mrs. A. B., special officer, grade 1, Bridgeburg: Nov. 29 to Mar. 31, at $1,080; bonus, $106.75 ..... 472 75
Goulet, A., excise enforcement officer, Ottawa, travel, etc..... 463 30
Hall, L. H., excise enforcement officer, Moose Jaw, travel..... 39 55
Hardy, L., excise enforcement officer, Quebec: 12 m., $1,200; bonus, $297; travel, etc., $86.54 ..... 1,583 54
Healey, T. J., excise enforcement officer, Halifax: 12 m., $1,200; bonus, $297; travel, etc., $279.78 ..... 1,776 78
Henley, W. C., excise enforcement officer, Spry Bay, N.S., 12 m., $1,380; bonus, $279 ..... 1,659 00
Hill, C. B., special officer, grade 2, Winnipeg: April, $165; bonus, $5.25 (dismissed) 170 25
Insenga, J., excise enforcement officer, Montreal: Aug. 15 to Jan. 21, at $200; telephone tolls, $13 ..... 100 07
Jacques, W. A., special officer, grade 2, Windsor, Ont.: 12 m., $1,860; bonus, $69 1,929 00
Jamieson, Mrs. J. E., special officer, grade 1, Prescott, Mar. 5 to 31, at $1,080.. 78 39
Kearney, D. J., special exciseman, grade 2, Montreal: 12 m., $2,160; bonus, $60; travel, etc., $396.30..... 2,616 30
Kellert, J. S., special officer, grade 1, Montreal· 1 m. to July 17, at $1,080, July 18 to Mar. 31, at $200; travel, etc., $17.48..... 248 29
Kennedy, J. W., special officer, grade 2, Sydney: 12 m., $1,500; bonus, $261; travel, etc., $321.63; telephones and telegrams, $28.64..... 2.111 27
Knowles, C. E., asst. inspector, Winnipeg, 12 m..... 2,520 00

Maintenance of Revenue Cruisers and Special Preventive Service—Concluded **Entretien des croiseurs du revenu et service préventif spécial**—Fin	$ cts.	
Special Preventive Service—Concluded—*Service préventif spécial*—Fin		
Labonté, V., excise enforcement o..cer, St. Joseph de Beauce: 12 m., $200; travel, etc., $219.75	419 75	
Lacouvée, A. C., special officer, grade 2, Gaspé: 12 m., $1,980; bonus, $63	2,043 00	
Lalonde, A. Z., excise enforcement officer, Montreal: 12 m., $1,020; bonus, $315; travel, $114.80	1,449 80	
Langevin, J. H., excise enforcement officer, Ottawa, travel, etc	216 85	
Loranger, G. A., excise enforcement officer, Montreal, travel, etc	138 05	
Lynott, C. H., special officer, grade 2, St. George, N.B.: 12 m., $1,980; bonus, $63	2,043 00	
McHattie, Mrs. F., special officer, grade 1, Niagara Falls: Dec. 4 to Mar. 31, less 1½ d., at $1,080; bonus, $23.13	370 06	
McNamee, G. F., special officer, grade 1, Montreal: 12 m., $1,440; bonus, $261	1,701 00	
McNeil, F. X., excise enforcement officer, Bras d'Or Lakes, N.S., Sept. 6 to Feb. 10, at $200	86 26	
Martindale, J. R., special officer, grade 1, Vancouver: 9 m. to Mar. 31, at $1,080; bonus, $236.25	1,046 25	
Masson, J. A., excise enforcement officer, Montreal: 12 m., $1,200; bonus, $297; travel, etc., $620.60; postage and telephones, $106.87	2,224 47	
Matson, H., special officer, grade 1, Vancouver: 9 m. to Mar. 31, at $1,080, bonus, $236.25	1,046 25	
Norris, G. E., special officer, grade 2, Victoria: 12 m., $1,500; bonus, $261	1,761 00	
Prot, C. J., chauffeur. Ottawa: board, lodging, etc., $65; running expenses and repairs to car, $92.24	157 24	
Rea, J., excise enforcement officer, Edmonton: travel, $736.90; phone tolls, $26.50	763 40	
Reaich, J., special officer, grade 1, Vancouver: 9 m. to Mar. 31, at $1,080; bonus, $236.25	1,046 25	
Richard, J., excise enforcement officer, St. Hyacinthe: 12 m., $1,200; bonus, $297; travel, $572.80	2.069 80	
Robinson, F. P., special officer, grade 2, Fredericton: 12 m., $1,980; bonus, $63	2,043 00	
Rowan, W. E., excise enforcement officer, Arnprior, Ont.: 12 m., $1,140; bonus, $315; travel, etc., $245.80	1,700 80	
Stubbs, W. H., excise enforcement officer, Winnipeg: 12 m., $1,200; bonus, $297; travel, etc., $122.76	1,619 76	
Warwick, G. S., special officer, grade 1, Vancouver: 9 m. to Mar. 31, at $1,080; bonus, $236.25	1,046 25	
Young, A., special officer, grade 2, North Sydney: 12 m., $1,980; bonus, $63	2,043 00	
Expenses incurred by members of Alberta Provincial Police, travel, etc	386 96	
Expenses incurred by officials of Quebec Liquor Commission: assistance, $56; travel, etc., $923.65	979 65	
Expenses incurred by members of Royal Canadian Mounted Police, travel, etc	685 64	
Various expenses in connection with preventive work: assistance, $45; legal services, $106; travel, etc., $2,182.20	2,333 20	
Various expenses of seizing officers: assistance, $23.25; travel, etc., $982.02	1,005 27	
Office contingent expenses: express, $978.92; repairs to typewriters, $21.25; subscriptions, $35; telephone tolls and telegrams, $1,527.41; small items, $24.81	2,587 39	
		285,890 49
LESS:—		
Bonus, charged to Vote 435, Provisional Bonus Allowance (Page D—101)	9,303 92	
Allowance for uniforms, charged to Miscellaneous Customs	150 00	
Services of s.s. *Zaidée* assisting wrecked vessel *Yport*	35 00	
Amount charged in error to Seizures instead of to Preventive Service	64 45	
		9,533 37
Total		276,337 12

Secret Preventive Service—Service préventif secret	$ cts.
Amount expended by Justice Department on secret preventive service.....	6,259 13

Public Service Retirement Act of 1920 **Loi de retraite du service public, 1920**	$ cts.
Expenditure detailed under Finance Department,, Part F.....	5,031 66

Miscellaneous: Provisional Bonus Allowance, Vote 435
Divers: Boni provisoire de cherté de vie, Crédit 435

Provisional Bonus allowance paid employees—		
At Ottawa	(Page D— 12)	65,090 41
At ports in Nova Scotia	(Page D— 24)	43,305 58
" Prince Edward Island	(Page D— 25)	5,864 96
" New Brunswick	(Page D— 31)	43,261 33
" Quebec	(Page D— 46)	142,125 73
" Ontario	(Page D— 71)	211,463 94
" Manitoba	(Page D— 75)	35,549 74
" Saskatchewan	(Page D— 78)	16,425 70
" Alberta	(Page D— 80)	18,147 04
" British Columbia	(Page D— 90)	69,899 27
Inspection, Board of Customs, etc	(Page D— 96)	3,346 88
Preventive Service	(Page D—100)	7,818 01
Total		662,298 59

Miscellaneous: Gratuities paid under Statute
Divers: Gratifications payées en vertu de la loi

Gratuities of two months' salary to families of deceased officers, paid under Sec. 30 of Civil Service Act—Gratifications de 2 mois de traitement aux familles de fonctionnaires décédés, payées en vertu de l'Art. 30 de la loi du Service civil.

H. J. Anderson, examiner, Winnipeg	250 00
J. Andrew, investigator of values, Boston	480 00
E. E. Arsenault, enforcement officer, Egmont Bay, P.E.I	20 00
J. Bennett, clerk, Ottawa	250 00
L. Boutin, examiner, Montreal	220 00
F. C. Bowen, deputy collector, Sherbrooke	380 00
A. R. Carloss, examiner, St. John	220 00
M. C. Clark, clerk-stenographer, Ottawa	180 00
P. G. Close, superintendent of examiners, Calgary	400 00
P. Coughlin, examiner, Milltown, N.B	180 00
T. D. Curtis, enforcement officer, Ingonish, N.S	70 00
J. A. Dumontier, inspector, Quebec	600 00
G. A. Ellis, sub-collector, Aylmer, Ont	160 00
R. L. Field, examiner, Niagara Falls	220 00
S. C. Greenwood, checking clerk, Ottawa	300 00
G. A. Hall, collector, Truro	360 00
R. Hall, collector, Peterborough	463 32
T. Healey, truckman, Kingston	210 00
P. A. Hills, examiner, Halifax	230 00
F. W. Hutchinson, sub-collector, Barton, N.S	60 00
J. C. Johnson, computing clerk, Windsor, Ont	320 00
J. J. Johnston, collector, Owen Sound	340 00
F. Landry, enforcement officer, D'Escousse, N.S	50 00
J. H. Landreth, assistant inspector, Toronto	400 00
A. L. Law, deputy collector, St. John	280 00
J. A. Lillie, cashier and computing clerk, Guelph	300 00
J. H. MacKenzie, deputy collector, Toronto	400 00
F. J. Maclennan, collector, Cornwall	360 00
H. McCutcheon, collector, Greenwood	280 00
W. McFarlane, examiner, Toronto	230 00
S. W. McMichael, chief and general inspector, Toronto	846 66

Miscellaneous: Gratuities paid under Statute—Concluded **Divers: Gratifications payées en vertu de la loi**—Fin	$ cts.
Gratuities of two months' salary—*Concluded*	
J. O. McRitchie, clerk-stenographer, Ottawa	170 00
J. F. O'Brien, exciseman, gr. 4, Hamilton	366 66
D. Patterson, collector, Pictou, N.S	240 00
J. Pearce, messenger-clerk, Ottawa	175 00
J. R. Robb, sub-collector, Dunnville, Ont	210 00
T. Rogers, clerk, Montreal	230 00
J. Savard, night watchman, Montreal	160 00
J. Sproule, senior clerk, Brandon	340 00
J. Torrance, collector, Stratford	360 00
W. C. Wallace, clerk, Ottawa	210 00
Total	11,521 64

REVENUE—REVENUS

Schedule of Revenue Statements
Récapitulation des états de revenus

	General Statement—Etat global—		
1	Total Revenue, by Ports and Provinces	(Page D—103)	280,992,540 62
	Subsidiary Statements—Etats subsidiair s—		
2	Refunds of Duty, by Ports and Provinces	(Page D—109)	2,922,339 82
3	Drawbacks, by Ports and Provinces	(Page D—115)	14,093,138 62
3A	Details of Drawbacks	(Page D—118)	14,093,138 62
4	Expenditure of Seizures, by Ports and Provinces	(Page D—120)	710,736 72
4A	Distribution of Seizures	(Page D—123)	456,873 55
4B	Refunds of Seizures	(Page D—126)	52,677 05
4C	Expenses of Seizures	(Page D—126)	201,186 12
5	Casual Revenue	(Page D—136)	395,950 41

Customs and Excise Department—Total Revenue by Ports and Provinces—
Ministère des Douanes et de l'Accise—Total des revenus par ports d'entrée et par provinces

STATEMENT No. 1—ÉTAT N° 1

Port — Port d'entrée	Customs Duties — Droits de douanes	Excise Duties — Droits d'accise	Excise War Tax — Taxe de guerre de l'accise	Casual Revenue — Revenu casuel	Customs Seizures — Saisies des douanes	Excise Seizures — Saisies de l'accise	Fines and Forfeitures — Amendes et confiscations	Total
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Nova Scotia–Nouvelle-Ecosse—								
Amherst	43,847 85	27 00	107,407 29		29 91			151,312 05
Annapolis Royal	5,286 11		14,336 19					19,622 30
Antigonish	5,735 33		6,030 78	3 69		200 00		11,969 80
Arichat	334 12		625 73			200 00		1,159 85
Baddeck	1,865 02		1,734 33					3,599 35
Barrington Passage	628 30		969 93	4 84	55 00			1,658 07
Bridgewater	8,601 46		16,568 50					25,169 96
Canso	21,933 77		10,388 67	35 63	600 00	250 00		33,208 07
Digby	3,972 88	2 00	4,539 69					8,514 57
Glace Bay	82,025 89		44,196 32					126,222 21
Halifax	2,607,627 33	55,793 20	831,864 85	9,284 51	1,516 25	600 00	1,114 58	3,507,800 72
Kentville	32,906 87		60,344 52		50 00	557 50		93,858 89
Liverpool	4,240 94		7,824 22		1,073 06	80 00		13,218 22
Lockeport	728 41		788 70					1,517 11
Lunenburg	8,836 83		14,179 76	445 00				23,461 59
Middleton	3,941 54		5,985 40					9,926 94
New Glasgow	61,449 60		215,640 32	45 00		1,000 00		278,134 92
North Sydney	32,679 29		30,283 24	172 69		1 00		63,136 22
Parrsboro	1,111 42		2,619 43			300 00		4,030 85
Pictou	7,027 67	50 00	27,646 03					34,723 70
Port Hawkesbury	1,780 44		1,242 11					3,022 55
Port Hood	2,493 32		3,272 84			425 20		6,191 36
Shelburne	1,963 76		2,472 01					4,435 77
Sydney	165,210 12	4 00	296,212 34	307 11	*1,050 00	†1,303 15		461,986 72
Truro	140,122 77	50 00	166,881 02		23 35	4 00		307,081 14
Weymouth	1,919 55		3,446 96					5,366 51
Windsor	31,185 51		41,038 74			500 00		72,724 25
Yarmouth	53,087 06	1,512 21	143,362 56	187 82	6,236 61			204,386 26
Total	3,332,543 16	57,438 41	2,061,902 48	10,486 29	8,534 18	5,420 85	1,114 58	5,477,439 95

* Debit item, $1,100 was debited in error to Customs Seizures.
† $1,100 was credited in error to Excise Seizures.

Customs and Excise Department—Total Revenue by Ports and Provinces–Continued
Ministère des Douanes et de l'Accise: Total des revenus par ports d'entrée et par provinces–Suite

STATEMENT No. 1—ÉTAT N° 1

Port — Port d'entrée	Customs Duties — Droits de douanes	Excise Duties — Droits d'accise	Excise War Tax — Taxe de guerre de l'accise	Casual Revenue — Revenu casuel	Customs Seizures — Saisies des douanes	Excise Seizures — Saisies de l'accise	Fines and Forfeitures — Amendes et confiscations	Tota
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Prince Edward Island—Ile du Prince-Edouard—								
Charlottetown	159,894 92	39,947 04	111,722 63	813 51	.....	200 00	.....	312,578 10
Summerside	24,731 29	.....	17,632 77	.....	.....	1,150 00	.....	43,514 06
Total	184,626 21	39,947 04	129.355 40	813 51	.....	1,350 00	.....	356,092 16
New Brunswick—Noveau-Brunswick—								
Bathurst	82,533 13	.....	50,175 88	.....	.....	.....	.....	132,709 01
Campbellton	14,031 93	.....	53,367 73	.....	.....	.....	.....	67,399 66
Chatham	12,914 78	.....	31,983 83	3 00	.....	.....	.....	44,901 61
Fredericton	582,959 98	142,574 75	225,195 62	137 61	1,455 93	.....	.....	952,323 89
McAdam Junction	15,440 86	.....	3,095 85	748 80	921 74	.....	.....	20,207 25
Moncton	310,693 40	434 57	266,492 95	16 00	.....	150 00	.....	577,786 92
Newcastle	6,492 19	.....	13,201 08	.....	.....	.....	.....	19,693 27
St. Andrews	20,342 64	.....	8,394 47	.....	1,750 00	.....	.....	30,487 11
St. John	3,197,829 71	71,635 65	1,219,478 61	7,930 45	8,750 00	.....	60 00	4,505,684 42
St. Stephen	81,988 45	1,578 28	122,456 05	275 10	2,327 20	.....	.....	208,625 08
Sackville	10,900 07	.....	54,202 88	.....	.....	.....	.....	65,102 95
Woodstock	46,129 44	8,302 64	61,655 07	516 25	3,014 28	.....	.....	119,617 68
Total	4,382,256 58	224,525 89	2,109,700 02	9,627 21	18,219 15	150 00	60 00	6,744,538 85
Quebec—Québec—								
Abercorn	44,695 11	.....	15,602 41	1,111 20	589 70	.....	.....	61,998 42
Athelstan	452,774 73	.....	31,545 72	3,525 80	18,108 73	205 50	.....	506,160 48
Beebe Junction	100,398 31	.....	121,628 30	1,102 95	1,853 91	.....	.....	224,983 47
Coaticook	22,179 63	.....	26,591 11	2,119 20	.....	51 40	.....	50,941 34
Gaspé	14,956 71	.....	9,032 97	.....	.....	.....	.....	23,989 68
Granby	24,133 82	333,116 85	31,550 96	30 00	.....	.....	10 00	388,841 63
Highwater	4,651 58	.....	1,234 34	4,488 00	310 75	.....	.....	10,684 67
Hull	118,242 62	17 91	1,929.574 37	28 20	.....	50 00	10 00	2,017,923 10
Lake Megantic	4,398 61	.....	9,056 90	933 80	.....	.....	.....	14,389 31

Mansonville	695 28	330 78	2,171 08	30 00	400 00			3,627 14
Montreal	30,900,360 76	26,518,604 08	33,658,041 09	96,380 67	68,289 08	3,079 79	258 15	91,245,013 62
Paspebiac	2,772 01		13,179 50	35				15,951 86
Percé	3,758 40		4,290 98					8,049 38
Quebec	2,189,546 23	1,339,906 79	2,572,948 39	6,271 50	110 86	19 30	45 00	6,108,848 07
Rimouski	19,405 76		66,243 09	3 60				85,652 45
St. Armand	15,920 02		4,902 81	3,616 50				24,439 33
St. Hyacinthe	315,901 82	41,275 11	381,418 59	1,017 01		101 55		739,714 08
St. Johns	624,212 52	776,877 07	416,011 78	4,647 15	7,104 81	50 00		1,828,903 33
Shawinigan Falls	190,458 92	254 00	218,863 28			1,704 40		411,280 60
Sherbrooke	612,779 89	32,443 70	796,051 51	1,247 27	5,887 45	5,779 78	10 00	1,454,199 60
Sorel	32,469 52		57,589 34			267 00		90,325 86
Three Rivers	404,433 18	22,134 04	426,832 93	115 00		200 00		853,715 15
Valleyfield	129,733 70	16,338 84	329,496 40	272 00	1,415 84			477,256 78
Total	36,228,879 13	29,081,299 17	41,123,857 85	126,940 20	104,071 13	11,508 72	333 15	06,676,889 35
Ontario—								
Amherstburg	217,092 80	15,557 48	91,885 24	1,685 00	400 00	100 00		326,720 52
Belleville	457,243 59	1,827,131 27	198,759 78	3,091 20		300 00		2,486,525 84
Bowmanville	42,173 05		36,181 65	2 26				78,356 96
Brantford	536,133 80	1,215 80	915,123 11	635 38	200 00	2,207 50		1,455,515 59
Bridgeburg	1,035,613 79		214,225 81	15,321 90	13,537 97	200 00		1,278,899 47
Brockville	269,961 22	2 00	210,111 47	359 40	204 39	406 30		481,044 78
Chatham	1,061,444 07	549 34	365,971 25	639 58	7 00	5,006 50		1,433,617 74
Cobourg	407,900 64	11,289 42	100,098 17	453 90	25 00		5 00	519,772 13
Collingwood	36,772 95	386 22	77,865 70	671 00		700 00		116,395 87
Cornwall	123,846 58	752 65	139,599 97	358 65	2,189 00			266,746 85
Deseronto	12,639 35	2 00	445,819 68					458,461 03
Fort Frances	220,441 29		79,951 85	2,680 68	554 21	507 15		304,135 18
Fort William	812,258 53	7,926 54	271,481 78	707 16	400 00	2,455 75		1,095,229 76
Galt	313,593 17		761,795 85	223 54	2 76			1,075,615 32
Gananoque	64,280 18		68,859 78	170 10	320 65	200 00		133,830 71
Goderich	92,519 99	251 85	185,969 90	95 00		1,550 00	25 00	280,411 74
Guelph	361,430 44	3,619 60	810,743 76	700 00		203 28		1,176,697 08
Hamilton	3,995,853 08	1,472,026 51	5,973,660 34	7,048 32		1,675 45		11,450,263 70
Ingersoll	92,088 04		103,402 51	70 00		4 00		195,564 55
Kenora	90,214 50	2 00	84,845 28	297 55	100 00	302 00		175,761 33
Kingston	213,683 31	19,100 04	356,284 20	672 16	585 88	250 00		590,575 59
Kitchener	727,683 60	302,194 75	1,186,509 27	4,205 90		2,700 20	20 00	2,223,313 72
Lindsay	38,863 73	4 00	90,336 99	57		461 82		129,667 11
London	1,393,979 05	266,749 73	1,903,774 84	5,575 28	521 76	2,563 00	115 00	3,573,278 66
Midland	86,361 93		89,253 05	658 20		2,020 50		178,293 68
Morrisburg	7,318 11	12 00	19,779 64					27,109 75
Napanee	57,829 20		43,765 36	60 00				101,654 56
Niagara Falls	868,720 54	1,427 13	612,119 05	11,938 57	4,186 85	200 00		1,498,592 14
North Bay	561,365 05	298 00	411,702 49	150 34		614 50		974,130 38
Orillia	104,047 11		213,413 74	230 20		204 00		317,895 05
Oshawa	3,758,762 05	29 00	2,466,095 54	2,442 00		400 00		6,227,728 59

Customs and Excise Department—Total Revenue by Ports and Provinces–Continued
Ministère des Douanes et de l'Accise: Total des revenus par ports d'entrée et par provinces–Suite

STATEMENT No. 1—ÉTAT N° 1

Port — Port d'entrée	Customs Duties — Droits de douanes	Excise Duties — Droits d'accise	Excise War Tax — Taxe de guerre de l'accise	Casual Revenue — Revenu casuel	Customs Seizures — Saisies des douanes	Excise Seizures — Saisies de l'accise	Fines and Forfeitures — Amendes et confiscations	Total
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Ontario—Concluded								
Ottawa	1,561,627 40	84,166 71	2,580,012 73	10,339 99	.....	450 40	6 00	4,236,603 23
Owen Sound	70,645 25	3,744 13	242,586 34	5 84	.....	1,400 00	.....	318,381 56
Paris	76,874 57	.....	286,941 20	.....	.....	.....	.....	363,815 77
Parry Sound	252,992 24	1 00	47,899 03	72 60	.....	.....	.....	300,964 87
Peterborough	658,396 50	849 82	454,942 80	62 79	.....	1,477 00	.....	1,115,728 91
Picton	18,189 82	4 00	24,151 67	.....	.....	.....	.....	42,345 49
Port Arthur	322,981 16	9,551 00	184,502 04	807 09	.....	2,701 50	.....	520,542 79
Port Hope	29,329 07	2,417 01	37,594 82	140 00	86 20	400 25	.....	69,967 35
Port McNicoll	611 20	.....	3,137 92	250 80	.....	600 00	.....	4,599 92
Prescott	369,087 09	58,150 43	118,332 28	890 68	.....	.....	.....	546,460 48
St. Catharines	626,890 51	3,313 01	732,110 09	217 65	.....	303 15	.....	1,362,834 41
St. Thomas	451,043 86	2,427 09	256,498 72	1,905 33	.....	.....	100 00	711,975 00
Sarnia	714,504 56	27 00	2,549,895 01	7,655 10	1,055 82	1,912 75	50 00	3,275,100 24
Sault Ste. Marie	681,104 47	14,295 40	745,810 58	2,743 10	722 48	1,920 00	.....	1,446,596 03
Simcoe	119,837 80	2 00	95,857 75	155 45	.....	100 00	.....	215,953 00
Stratford	344,548 25	1,520 66	412,836 60	14 65	.....	813 00	10 00	759 743 16
Sudbury	113,370 85	31,550 00	201,548 21	2 30	.....	.....	.....	346,471 36
Tillsonburg	198,907 91	.....	45,064 75	9 00	619 20	185 75	.....	244,786 61
Toronto	29,886,074 36	1,862,111 38	26,512,708 62	44,517 30	5,374 04	4,340 15	470 00	58,315,595 85
Trenton	50,601 86	.....	54,105 70	.....	.....	.....	.....	104,707 56
Wallaceburg	826,533 77	1 00	35,571 94	700 70	.....	400 00	.....	863,207 41
Welland	656,886 93	2 00	649,500 17	596 83	3,854 79	2,046 05	.....	1,312,886 77
Whitby	9,787 55	1 00	32,741 13	2 00	.....	300 00	1 00	42,832 68
Windsor	8,546,227 72	1,444,996 02	4,437,293 39	51,465 11	11,313 02	1,235 18	30 00	14,492,560 44
Woodstock	171,354 20	2,576 53	288,480 44	.....	.....	.....	10 00	462,421 17
Total	64,820,523 64	7,452,234 52	59,559,510 98	183,698 15	46,261 02	45,817 13	842 00	132,108,887 44
Manitoba—								
Brandon	129,953 52	25,104 80	190,256 82	62 40	1,239 16	3,969 50	1,600 00	352,186 20
Emerson	23,182 87	.....	16,922 10	3,914 40	1,426 35	.....	*404 00	45,849 72

*Forfeited tourist's automobile bond.

Gretna	9,248 90	2 00	4,660 11	19 80	534 25	.....	.....	14,465 06
Portage-la-Prairie	140,241 49	8,646 75	146,407 38	65 00	113 04	1,400 00	.....	296,873 66
Winnipeg	6,963,426 32	653,627 09	5,966,410 77	12,118 76	7,924 62	10,547 20	620 00	13,614,674 76
Total	7,266,053 10	687,380 64	6,324,657 18	16,180 36	11,237 42	15,916 70	2,624 00	14,324.049 40
Saskatchewan—								
Moose Jaw	215,763 08	79 00	362,192 28	304 13	2,184 59	8,893 53	460 15	589,876 76
North Portal	31,721 69	.....	28,414 77	1,334 60	2,964 90	3,242 70	.....	67,678 66
Prince Albert	40,610 46	340 25	128,147 53	57 95	207 00	200 00	10 00	169,573 19
Regina	795,746 26	42,926 75	999,133 75	1,091 65	1,370 01	1,078 95	12 00	1,841,359 37
Saskatoon	427,863 49	19,341 00	545,995 15	565 43	106 30	400 00	.....	994,271 37
Total	1,511,704 98	62,687 00	2,063,883 48	3,353 76	6,832 80	13,815 18	482 15	3,662,759 35
Alberta—								
Calgary	1,076,551 81	179,307 69	1,399,052 37	3,611 78	42 18	1,359 14	660 00	2,660,584 97
Edmonton	1,048,818 46	111,745 61	1,029,899 53	2,174 37	641 79	971 60	11 00	2,194,262 36
Lethbridge	129,083 72	42,105 00	225,113 04	223 76	3,303 77	.....	10 00	399,839 29
Medicine Hat	43,312 84	4,875 00	84,734 62	117 58	382 20	483 20	.....	133,905 44
Total	2,297,766 83	338,033 30	2,738,799 56	6,127 49	4,369 94	2,813 94	681 00	5,388,592 06
British Columbia—Colombie-Britannique—								
Abbotsford	22,183 30	.....	37,363 46	7 20	3,119 25	350 00	.....	63,023 21
Cranbrook	48,746 83	2,210 00	86,448 48	509 40	272 50	.....	.....	138,187 21
Fernie	359,422 89	12,110 00	141,519 85	177 00	635 00	.....	.....	513,864 74
Grand Forks	178,341 70	.....	36,849 67	64 80	531 80	.....	.....	215,787 97
Greenwood	56,397 00	.....	11,776 51	63 00	.....	.....	.....	68,236 51
Nanaimo	66,184 37	1,480 85	168,885 13	1,698 92	500 00	.....	.....	238,749 27
Nelson	49,509 83	3,484 58	78,303 80	27 00	13 00	.....	.....	131,338 21
New Westminster	447,452 92	136,874 98	458,197 56	1,702 04	6,852 58	.....	.....	1,051,080 08
Penticton	30,448 71	1,242 93	51,008 76	258 00	57 89	200 00	.....	83,216 29
Prince Rupert	330,202 71	.....	146,732 11	3,002 26	494 00	1,000 00	.....	481,431 08
Revelstoke	60,898 03	32,736 70	147,775 20	50 00	.....	500 00	.....	241,959 93
Rossland	31,842 04	350 00	26,722 22	.....	35 00	.....	.....	58,949 26
Vancouver	11,489,291 77	343,642 37	4,896,962 86	23,846 17	9,526 09	1,975 70	.....	16,765,244 96
Victoria	1,850,547 99	128,711 24	889,658 38	9,232 01	587 75	50 00	50 00	2,878,837 37
Total	15,021,470 09	662,843 65	7,178,203 99	40,637 80	22,624 86	4,075 70	50 00	22,929,906 09
Yukon—								
Dawson	23,834 36	.....	10,414 11	671 85	.....	.....	.....	34,920 32
Whitehorse	43,443 01	.....	14,131 78	145 60	.....	.....	.....	57,720 39
Total	67,277 37	.....	24,545 89	817 45	.....	.....	.....	92,640 71

Customs and Excise Department—Total Revenue by Ports and Provinces–Concluded
Ministère des Douanes et de l'Accise: Total des revenus par ports d'entrée et par provinces–Fin

STATEMENT No. 1—ÉTAT N° 1

Port — Port d'entrée	Customs Duties — Droits de douanes	Excise Duties — Droits d'accise	Excise War Tax — Taxe de guerre de l'accise	Casual Revenue — Revenu casuel	Customs Seizures — Saisies des douanes	Excise Seizures — Saisies de l'accise	Fines and Forfeitures — Amendes et confiscations	Total
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Miscellaneous—Divers—								
Board of Customs				240 00				240 00
British Postal Parcels	7,545 68		2,309 12					9,854 80
Customs and Excise Department			352,119 64	1,829 46				353,949 10
Preventive Service				3 00	336,184 03	268,798 99	2,136 25	607,122 27
Special Branch					12,080 35			12,080 35
Total	7,545 68		354,428 76	2,072 46	348,264 38	268,798 99	2,136 25	983,246 52
Summary by Provinces—Sommaire par provinces—								
Nova Scotia	3,332,543 16	57,438 41	2,061,902 48	10,486 29	8,534 18	5,420 85	1,114 58	5,477,439 95
Prince Edward Island	184,626 21	39,947 04	129,355 40	813 51		1,350 00		356,092 16
New Brunswick	4,382,256 58	224,525 89	2,109,700 02	9,627 21	18,219 15	150 00	60 00	6,744,538 85
Quebec	36,228,879 13	29,081,299 17	41,123,857 85	126,940 20	04,071 13	11,508 72	333 15	106,676,889 35
Ontario	64,820,523 64	7,452,234 52	59,559,510 98	183,698 15	146,261 02	45,817 13	842 00	132,108,887 44
Manitoba	7,266,053 10	687,380 64	6,324,657 18	16,180 36	11,237 42	15,916 70	2,624 00	14,324,049 40
Saskatchewan	1,511,704 98	62,687 00	2,063,883 48	3,353 76	6,832 80	13,815 18	482 15	3,662,759 35
Alberta	2,297,766 83	338,033 30	2,738,799 56	6,127 49	4,369 94	2,813 94	681 00	5,388,592 06
British Columbia	15,021,470 09	662,843 65	7,178,203 99	40,637 80	22,624 86	4,075 70	50 00	22,929,906 09
Yukon	67,277 37		24,545 89	817 45				92,640 71
Miscellaneous	7,545 68		354,428 76	2,072 46	348,264 38	268,798 99	2,136 25	983,246 52
Total, Gross Revenue	135,120,646 77	38,606,389 62	123,668,845 59	400,754 68	570,414 88	369,667 21	8,323 13	298,745,041 88
Less—Deductions as below	13,619,848 28	424,642 29	2,992,469 70	4,804 27	277,302 17	433,434 55		17,752,501 26
Total, Net Revenue—Total net des revenus	121,500,798 49	38,181,747 33	120,676,375 89	395,950 41	293,112 71	*63,767 34	8,323 13	280,992,540 62

*Debit balance.

Deductions—Deductions—									
Refunds of Duty, Statement 2	(Page D—114)	1,883,721 87	6,185 36	1,028,271 02	4,161 57	.....	.....	.....	2,922,339 82
Drawbacks, Statement 3	(Page D—117)	11,719,152 44	416,836 93	1,957,149 25	.....	.....	.....	.....	14,093,138 62
Expenditure of Seizures, Statement 4	(Page D—122)	.....	.....	.....	.....	277,302 17	433,434 55	.....	710,736 72
Home Bank cheques held in abeyance		16,973 97	1,620 00	7,049 43	10 00	.....	.....	.....	25,653 40
Payment of Outstanding Cheques		.....	.....	.....	432 70	.....	.....	.....	432 70
Payment of seizing officers' share *re* proceeds of Excise seizures		.....	.....	.....	200 00	.....	.....	.....	200 00
Total		13,619,848 28	424,642 29	2,992,469 70	4,804 27	277,302 17	433,434 55	.....	17,752,501 26

STATEMENT No. 2—ÉTAT N° 2

Refunds of Duty by Ports and Provinces—Remboursements de droits par ports d'entrée et par provinces

Port — Port d'entrée	Adjustment of Original Entry — Ajustement de l'entrée originale	Goods—Marchandises: Returned to Shipper — Retournées à l'expéditeur	Goods—Marchandises: Shortlanded, Lost in Transit, Damaged — Manquant à l'arrivée, perdues en transit, endommagées	Goods—Marchandises: Unclaimed and Sold — Non réclamées et vendues	Animals, etc., for Improvement of Stock — Animaux, etc., pour amélioration de la race	Articles for Religious and Educational Institutions and Hospitals — Articles pour institutions religieuses et scolaires et pour hôpitaux	Goods destroyed by Government authority — Marchandises détruites par ordre officiel	Redemption of Unused Excise Stamps — Rachat de timbres d'accise non annulés	Total
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Nova Scotia—Nouvelle-Ecosse—									
Amherst	220 71	306 64	15 06	.....	.....	.....	.....	.....	542 41
Annapolis Royal	5 46	.....	.....	.....	75 00	.....	.....	.....	80 46
Barrington	9 68	.....	.....	.....	.....	.....	.....	.....	9 68
Bridgewater	57 40	10 13	.....	.....	.....	.....	.....	.....	67 53
Digby	92 45	3 31	.....	.....	.....	.....	.....	.....	95 76
Glace Bay	956 11	329 95	6 96	.....	.....	.....	.....	.....	1,293 02
Halifax	39,538 43	1,998 58	602 60	.....	134 50	64 89	.....	160 85	42,499 85
Kentville	600 20	118 84	6 19	.....	.....	.....	.....	.....	725 23
Liverpool	149 42	34 34	.....	.....	.....	.....	.....	.....	183 76
Lockeport	1 57	.....	.....	.....	.....	.....	.....	.....	1 57
Lunenburg	446 56	5 17	.....	.....	.....	.....	.....	.....	451 73
Middleton	8 47	1 70	.....	.....	.....	.....	.....	.....	10 17
New Glasgow	1,162 99	8 62	.....	.....	.....	.....	.....	.....	1,171 61
North Sydney	127 95	13 91	50 07	2 41	.....	.....	.....	.....	194 34
Parrsboro'	5 10	.....	.....	.....	.....	.....	.....	.....	5 10
Pictou	935 51	.....	.....	.....	.....	.....	.....	.....	935 51
Port Hood	85 76	6 59	.....	.....	.....	.....	.....	.....	92 35
Shelburne	71 63	.....	.....	.....	.....	.....	.....	.....	71 63
Sydney	651 15	153 60	.....	.....	.....	.....	.....	.....	804 75

STATEMENT No. 2—ÉTAT N° 2

Refunds of Duty by Ports and Provinces–Continued—**Remboursements de droits par ports d'entrée et par provinces**–Suite

Port — Port d'entrée	Adjustment of Original Entry — Ajustement de l'entrée originale	Goods—Marchandises: Returned to Shipper — Retournées à l'expéditeur	Goods—Marchandises: Shortlanded, Lost in Transit, Damaged — Manquant à l'arrivée, perdues en transit, endommagées	Goods—Marchandises: Unclaimed and Sold — Non réclamées et vendues	Animals, etc., for Improvement of Stock — Animaux, etc., pour amélioration de la race	Articles for Religious and Educational Institutions and Hospitals — Articles pour institutions religieuses et scolaires et pour hôpitaux	Goods destroyed by Government authority — Marchandises détruites par ordre officiel	Redemption of Unused Excise Stamps — Rachat de timbres d'accise non annulés	Total
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Nova Scotia—Concluded									
Truro	1,637 70	180 89	3 73	.....	75 00	.....	.....	.....	1,897 32
Weymouth	120 21	28 12	.....	.....	.....	10 21	.....	.....	158 54
Windsor	29 39	193 86	.....	.....	.....	.....	.....	.....	223 25
Yarmouth	460 33	14 60	.....	.....	9 38	.....	.....	.....	484 31
Total	47,374 18	3,408 85	684 61	2 41	293 88	75 10	.....	160 85	51,999 88
Prince Edward Island—Ile du Prince-Edouard—									
Charlottetown	713 77	644 32	61 45	.....	97 50	.....	.....	.....	1,517 04
Summerside	304 78	27 86	.....	.....	.....	.....	.....	.....	332 64
Total	1,018 55	672 18	61 45	.....	97 50	.....	.....	.....	1,849 68
New Brunswick—Nouveau-Brunswick—									
Bathurst	411 52	8 59	.....	.....	.....	.....	.....	30 00	450 11
Campbellton	99 45	18 18	12 64	.....	.....	.....	.....	.....	130 27
Chatham	259 08	.....	.....	.....	.....	.....	.....	.....	259 08
Fredericton	529 96	258 10	170 17	.....	194 75	.....	.....	.....	1,152 98
McAdam	481 69	6 24	.....	.....	.....	.....	.....	.....	487 93
Moncton	2,482 85	274 85	67 48	.....	.....	.....	.....	111 36	2,936 54
Newcastle	9 32	.....	.....	.....	.....	.....	.....	.....	9 32
Sackville	177 22	27 38	.....	.....	.....	.....	.....	.....	204 60
St. Andrews	288 14	476 81	.....	.....	.....	.....	.....	.....	764 95
St. John	49,578 96	1,936 90	2,623 03	.....	10 00	3 79	.....	38 40	54,191 08
St. Stephen	152 28	230 65	.....	.....	.....	.....	.....	.....	382 93
Woodstock	5,114 82	.....	.....	.....	239 25	.....	.....	23 04	5,377 11
Total	59,585 29	3,237 70	2,873 32	.....	444 00	3 79	.....	202 80	66 346 90

Quebec—Québec—									
Abercorn	133 01	9 48			151 75				294 24
Athelstan	1,206 66		8 31						1,214 97
Beebe Jct	4,695 06	20 75	26 91		500 00	2 61			5,245 33
Coaticook	310 93	187 07							498 00
Gaspé	11 10								11 10
Granby	3 12	105 14							108 26
Highwater	4 31								4 31
Hull	1,006 57	74 45				2 65			1,083 67
Lake Megantic	3 05								3 05
Montreal	587,685 62	108,737 78	9,986 63	1,152 55	1,340 03	323 85	122 52	7,569 39	716,918 37
Paspebiac	84 65	33 39							118 04
Percé	27 53	12 47							40 00
Quebec	46,514 06	4,164 15	1,924 40		216 35	113 28		184 62	53,116 86
Rimouski	73 28								73 28
St. Armand	17 61	48 51							66 12
St. Hyacinthe	4,112 22	2,845 21	3 76	35 16				26 45	7,022 80
St. Johns	5,556 07	922 58							6,478 65
Shawinigan Falls	2,334 72	214 21	1 14						2,550 07
Sherbrooke	14,460 41	2,605 50	34 02	15 15	83 90				17,198 98
Sorel	312 43	17 29	62					2 95	333 29
Three Rivers	7,963 96	432 71	378 63					5 00	8,780 30
Valleyfield	567 54		1 11					12 40	581 05
Total	677,083 91	120,430 69	12,365 53	1,202 86	2,292 03	442 39	122 52	7,800 81	821,740 74
Ontario—									
Amherstburg	1,049 57	19 07	37 68		87 15				1,193 47
Belleville	3,245 69	1,828 13	1,973 92		5 00				7,052 74
Bowmanville	1,068 76	1,787 98	96 43		15 63				2,968 80
Brantford	8,986 48	2,547 70	73 67		25 30				11,633 15
Bridgeburg	2,090 90	206 30	59 52		543 50				2,900 22
Brockville	1,419 49	286 19							1,705 68
Chatham	18,384 87	7,431 56	100 02		799 00	3 26		58 81	26,777 52
Cobourg	1,864 56	20 82	16 59		25 00				1,926 97
Collingwood	1,095 70	40 99							1,136 69
Cornwall	2,747 84	1,352 65	27 77		9 93				4,138 19
Deseronto	13 99		6 95						20 94
Fort Frances	1,168 33	439 85			75 00				1,683 18
Fort William	3,480 52	161 50	92		22 35	28 32			3,6 3 61
Galt	4,6 3 85	1,169 39	126 57		133 00			177 68	6,300 49
Gananoque	553 45								553 45
Goderich	679 31	497 01	14 84						1,191 16
Guelph	4,711 12	1,052 70	33 48		85 27				5,882 57
Hamilton	175,059 43	19,688 51	1,070 49		326 85	15 28	91 14	88 80	196,340 50
Ingersoll	787 09	51 93	12 72						851 74
Kenora	2,368 17	63 59			3 85				2,435 61
Kingston	12,979 78	347 47	37 15			47 43		24 48	13,436 31
Kitchener	8,359 26	3,582 72	132 99		4 15			59 52	12,138 64
Lindsay	685 03	316 47	34 01		1 80			23 62	1,060 93

STATEMENT No. 2—ÉTAT N° 2

Refunds of Duty by Ports and Provinces–Continued—**Remboursements de droits par ports d'entrée et par provinces**–Suite

Port — Port d'entrée	Adjustment of Original Entry — Ajustement de l'entrée originale	Goods—Marchandises: Returned to Shipper — Retournées à l'expéditeur	Goods—Marchandises: Shortlanded, Lost in Transit, Damaged — Manquant à l'arrivée, perdues en transit, endommagées	Goods—Marchandises: Unclaimed and Sold — Non réclamées et vendues	Animals, etc., for Improvement of Stock — Animaux, etc., pour amélioration de la race	Articles for Religious and Educational Institutions and Hospitals — Articles pour institutions religieuses et scolaires et pour hôpitaux	Goods destroyed by Government authority — Marchandises détruites par ordre officiel	Redemption of Unused Excise Stamps — Rachat de timbres d'accise non annulés	Total
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Ontario—Concluded									
London	20,613 79	4,106 11	391 49	.....	405 03	6 51	15 02	74 11	25,612 06
Midland	1,360 95	94 27	.....	.....	.....	.....	.....	.....	1,455 22
Morrisburg	33 26	.....	.....	.....	.....	.....	.....	.....	33 26
Napanee	130 96	27 85	.....	.....	.....	.....	.....	.....	158 81
Niagara Falls	26,612 88	6,124 09	104 66	.....	365 00	36 40	.....	.....	33,243 03
North Bay	11,627 19	1,747 35	116 07	.....	41 65	.....	.....	2 78	13,535 04
Orillia	15,777 75	78 04	2 70	.....	.....	.....	.....	.....	15,858 49
Oshawa	127,574 05	28,753 81	648 14	.....	.....	.....	.....	414 50	157,390 50
Ottawa	18,515 16	6,334 12	215 84	.....	72 94	2 64	.....	2,745 08	27,885 78
Owen Sound	2,104 34	124 46	1 29	.....	.....	.....	.....	.....	2,230 09
Paris	602 13	87 22	.....	.....	.....	.....	.....	.....	689 35
Parry Sound	256 67	5 73	.....	.....	.....	.....	.....	.....	262 40
Peterborough	10,864 96	3,749 64	41 42	.....	50 00	.....	.....	11 52	14,717 54
Picton	304 41	178 80	.....	.....	.....	.....	.....	.....	483 21
Port Arthur	2,866 42	417 46	4 03	.....	11 54	.....	.....	.....	3,299 45
Port Hope	220 98	.....	.....	.....	.....	.....	.....	.....	220 98
Prescott	1,931 30	2 12	35 74	.....	.....	.....	.....	.....	1,969 16
St. Catharines	16,948 92	1,510 18	157 88	.....	.....	.....	.....	.....	18,616 98
St. Thomas	2,229 79	1,318 01	51 40	.....	.....	.....	.....	11 50	3,610 70
Sarnia	30,058 91	1,645 11	174 15	.....	306 00	125 10	.....	9 98	32,319 25
Sault Ste. Marie	12,148 29	961 70	125 51	.....	1,217 47	.....	.....	.....	14,452 97
Simcoe	934 98	361 24	2 00	.....	5 59	.....	.....	.....	1,303 81
Stratford	4,070 75	1,185 78	51 77	.....	12 50	.....	.....	.....	5,320 80
Sudbury	2,798 76	2,036 13	.....	.....	22 15	.....	.....	.....	4,857 04
Tillsonburg	158 72	1 73	.....	.....	.....	.....	.....	.....	160 45
Toronto	427,884 11	134,942 90	12,589 48	166 59	1,685 16	1,260 22	128 05	6,669 71	585,326 22
Trenton	35,464 55	147 80	27 34	.....	.....	.....	.....	.....	35,639 69
Wallaceburg	30,983 84	62 66	.....	.....	.....	.....	.....	.....	31,046 50
Welland	94,134 34	9,589 75	612 23	.....	21 85	.....	.....	.....	104,358 17

Whitby	71 08	2 70							73 78
Windsor	63,020 99	80,137 34	1,867 14		119 90			11 29	145,156 66
Woodstock	652 99	366 77	11 88						1,031 64
Total	1,220,451 41	328,993 40	21,087 88	166 59	6,499 56	1,525 16	234 21	10,383 38	1,589,341 59
Manitoba—									
Brandon	949 91	202 58	56		906 44				2,059 49
Emerson	288 90	1 77			663 00				953 67
Gretna					215 75				215 75
Portage la Prairie	471 94	475 01	34 82		4 47	17 47			1,003 71
Winnipeg	77,537 99	13,547 87	2,219 77		643 75	205 86	303 67	256 64	94,715 55
Total	79,248 74	14,227 23	2,255 15		2,433 41	223 33	303 67	256 64	98,948 17
Saskatchewan—									
Moose Jaw	4,842 52	687 26	40 75		520 21	35 94		67 98	6,194 66
North Portal	680 41	15 59			511 25				1,207 25
Prince Albert	1,957 00	72 33	23 02			33			2,052 68
Regina	12,464 83	2,255 44	140 07	5 55	280 54	36 89		41 70	15,225 02
Saskatoon	6,466 31	600 41	515 11		177 34	5,295 60		54 45	13,109 22
Total	26,411 07	3,631 03	718 95	5 55	1,489 34	5,368 76		164 13	37,788 83
Alberta—									
Calgary	26,320 14	5,441 56	1,356 58		305 13	159 47	1,410 46	254 43	35,247 77
Edmonton	14,029 94	972 23	374 56	21 76	136 41	108 54			15,643 44
Lethbridge	6,323 67	333 31	10 57		512 09	66 58			7,246 22
Medicine Hat	2,351 49	184 95	17 37		51 21				2,605 02
Total	49,025 24	6,932 05	1,759 08	21 76	1,004 84	334 59	1,410 46	254 43	60,742 45
British Columbia—Colombie-Britannique—									
Abbotsford		10 40	20 14		108 25				138 79
Cranbrook	690 10	66 23							756 33
Fernie	352 91	254 40	28 76		27 75				663 82
Grand Forks	36 17				13 75				49 92
Greenwood	107 06	44 44							151 50
Nanaimo	2,947 33	293 95	6 54		46 25				3,294 07
Nelson	1,074 48	82 00			46 30	1 01			1,203 79
New Westminster	3,720 91	1,007 32	63		149 40	10 90			4,889 16
Penticton	141 87					21 48			163 35
Prince Rupert	4,513 89	640 08							5,153 97
Revelstoke	401 11	38 75	18 25						458 11
Rossland	26 40	28 06			36 67				91 13
Vancouver	117,145 93	18,641 63	6,632 93	16 01	296 35	27 11		114 12	142,874 08
Victoria	20,820 24	1,365 22	342 58		267 85	10 53	27 84		22,834 26
Total	151,978 40	22,472 48	7,049 83	16 01	992 57	71 03	27 84	114 12	182,722 28

STATEMENT No. 2—ÉTAT N° 2

Refunds of Duty by Ports and Provinces–Continued—**Remboursements de droits par ports d'entrée et par provinces**–Suite

Port—Port d'entrée	Adjustment of Original Entry — Ajustement de l'entrée originale	Goods—Marchandises: Returned to Shipper — Retournées à l'expéditeur	Goods—Marchandises: Shortlanded, Lost in Transit, Damaged — Manquant à l'arrivée, perdues en transit, endommagées	Goods—Marchandises: Unclaimed and Sold — Non réclamées et vendues	Animals, etc., for Improvement of Stock — Animaux, etc., pour amélioration de la race	Articles for Religious and Educational Institutions and Hospitals — Articles pour institutions religieuses et scolaires et pour hôpitaux	Goods destroyed by Government authority — Marchandises détruites par ordre officiel	Redemption of Unused Excise Stamps — Rachat de timbres d'accise non annulés	Total
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts
Yukon—									
Dawson	2,320 57		140 96						2,461 53
Whitehorse	311 62	3 39							315 01
Total	2,632 19	3 39	140 96						2,776 54
Customs and Excise Department								8,082 76	8,082 76
Summary by Provinces— *Sommaire par provinces—*									
Nova Scotia	47,374 18	3,408 85	684 61	2 41	293 88	75 10		160 85	51,999 88
Prince Edward Island	1,018 55	672 18	61 45		97 50				1,849 68
New Brunswick	59,585 29	3,237 70	2,873 32		444 00	3 79		202 80	66,346 90
Quebec	677,083 91	120,430 69	12,365 53	1,202 86	2,292 03	442 39	122 52	7,800 81	821,740 74
Ontario	1,220,451 41	328,993 40	21,087 88	166 59	6,499 56	1,525 16	234 21	10,383 38	1,589,341 59
Manitoba	79,248 74	14,227 23	2,255 15		2,433 41	223 33	303 67	256 64	98,948 17
Saskatchewan	26,411 07	3,631 03	718 95	5 55	1,489 34	5,368 76		164 13	37,788 83
Alberta	49,025 24	6,932 05	1,759 08	21 76	1,004 84	334 59	1,410 46	254 43	60,742 45
British Columbia	151,978 40	22,472 48	7,049 83	16 01	992 57	71 03	27 84	114 12	182,722 28
Yukon	2,632 19	3 39	140 96						2,776 54
Department of Customs and Excise								8,082 76	8,082 76
Total	2,314,808 98	504,009 00	48,996 76	1,415 18	15,547 13	8,044 15	2,098 70	27,419 92	2,922,339 82

STATEMENT No. 3—ETAT N° 3

Drawbacks paid—by Ports and Provinces
Drawbacks payés—par ports d'entrée et par provinces

Port—Port d'entrée	Spirits for medicinal and scientific purposes — Spiritueux pour fins médicinales et scientifiques	Home consumption — Consommés au pays	Ships' stores and materials — Provisions et matériaux de navires	Exported — Exportés	Total
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Nova Scotia—Nouvelle-Ecosse—					
Amherst	73 51				73 51
Annapolis Royal				1,055 46	1,055 46
Antigonish	147 01				147 01
Baddeck				784 18	784 18
Bridgewater	220 52			121 70	342 22
Canso				32 92	32 92
Halifax	7,196 40	6,566 67	32,817 84	892,784 30	939,365 21
Kentville	147 02			3,801 16	3,948 18
Liverpool				300 16	300 16
Lunenburg			1,476 28		1,476 28
Middleton				61 32	61 32
New Glasgow				1,389 84	1,389 84
North Sydney	73 51			91 33	164 84
Pictou				1,281 77	1,281 77
Shelburne			435 21		435 21
Sydney	294 02	6,763 30		2,690 11	9,747 43
Truro		15,389 87		4,280 75	19,670 62
Weymouth				307 99	307 99
Windsor	147 02			130 20	277 22
Yarmouth				7,723 16	7,723 16
Total	8,299 01	28,719 84	34,729 33	916,836 35	988,584 53
Prince Edward Island—					
Ile du Prince-Edouard—					
Charlottetown	118 57			7,828 07	7,946 64
Summerside				112 31	112 31
Total	118 57			7,940 38	8,058 95
New Brunswick—Nouveau-Brunswick—					
Bathurst	14 70			5,923 33	5,938 03
Chatham	14 70		75 95	1,137 52	1,228 17
Fredericton	213 16			84 48	297 64
Moncton		1,648 04		1,428 24	3,076 28
Newcastle	88 20				88 20
St. Andrews				1,248 82	1,248 82
St. John	426 33	4,096 23	11,107 84	965,489 39	981,119 79
St. Stephen	147 01	938 22		3,508 02	4,593 25
Sackville		733 24		794 98	1,528 22
Woodstock				6,157 07	6,157 07
Total	904 10	7,415 73	11,183 79	985,771 85	1,005,275 47
Quebec—Québec—					
Beebe Junction				225 39	225 39
Coaticook				668 76	668 76
Hull	220 52	250 51		12,622 35	13,093 38
Montreal	16,536 77	221,426 46	102,358 89	731,286 52	1,071,608 64
Quebec	3,809 59	4,038 48	2,475 35	40,545 35	50,868 77
Rimouski	44 10				44 10
St. Armand				174 90	174 90
St. Hyacinthe	294 02	11,643 58		12,193 34	24,130 94
St. Johns		3,052 30		53,209 30	56,261 60
Shawinigan Falls				67,783 74	67,783 74
Sherbrooke	2,394 92	669 13		195,988 14	199,052 19
Sorel				318 41	318 41
Three Rivers	616 04	429 00		44,130 34	45,175 38
Valleyfield				4,182 59	4,182 59
Total	23,915 96	241,509 46	104,834 24	1,163,329 13	1,533,588 79

STATEMENT No. 3—ETAT N° 3

Drawbacks paid—by Ports and Provinces–Continued
Drawbacks payés—par ports d'entrée et par provinces–Suite

Port—Port d'entrée	Spirits for medicinal and scientific purposes — Spiritueux pour fins médicinales et scientifiques	Home consumption — Consommés au pays	Ships' stores and materials — Provisions et matériaux de navires	Exported — Exportés	Total
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts
Ontario—					
Amherstburg		401 25		19,325 69	19,726 94
Belleville	367 55	428 27		13,136 21	13,932 03
Bowmanville	147 01	7,365 22		31 59	7,543 82
Brantford	1,103 50	21,678 53		113,957 27	136,739 30
Bridgeburg				1,302 42	1,302 42
Brockville	264 62	68,053 57		77,458 52	145,776 71
Chatham	73 51	37,050 33		79,378 66	116,502 50
Cobourg	147 02			13,621 88	13,768 90
Collingwood	88 20		345 48	783 86	1,217 54
Cornwall	73 51	3,046 19		1,117 25	4,236 95
Fort Frances		17,705 65		155,595 14	173,300 79
Fort William	205 81	196 37			402 18
Galt	441 03	987 47		9,241 52	10,670 02
Gananoque		32,326 44		1,754 04	34,080 48
Goderich	360 04	14,405 33		875 03	15,640 40
Guelph	768 84	3,757 31		7,393 23	11,919 38
Hamilton	4,088 54	320,441 44		223,971 98	548,501 96
Ingersoll	147 01	2,371 25		5,445 60	7,963 86
Kenora				4,937 74	4,937 74
Kingston	4,133 78	1,972 45	94 53		6,200 76
Kitchener	367 55	29,879 30		109,279 11	139,525 96
Lindsay	74 62	752 72		292 41	1,119 75
London	10,849 08	41,262 46		40,249 61	92,361 15
Midland	32 65				32 65
Morrisburg				2,057 73	2,057 73
Napanee				1,090 61	1,090 61
Niagara Falls	88 20	3,629 44		83,335 20	87,052 84
North Bay	205 81		4,469 10	16,898 89	21,573 80
Orillia	588 04	1,608 55		18,161 28	20,357 87
Oshawa	73 51	43,450 70		2,879,361 89	2,922,886 10
Ottawa	6,246 80	9,756 25		69,905 52	85,908 57
Owen Sound	147 02	11,329 51		1,028 54	12,505 07
Paris		37,972 34		51 36	38,023 70
Parry Sound	249 93				249 93
Peterborough	588 04	1,237 39	22 76	224 920 00	226,768 19
Picton	58 80				58 80
Port Arthur	58 80			780 40	839 20
Port Hope		6,862 24		567 91	7,430 15
Prescott		1,247 17		47,736 66	48,983 83
St. Catharines	426 35	27,817 06		46,690 23	74,933 64
St. Thomas	225 00	509 37		29,499 20	30,233 57
Sarnia	249 94	444 47	207 82	8,134 77	9,037 00
Sault Ste. Marie	102 91	221,651 94		18,489 10	240,243 95
Simcoe		96 75		3,040 09	3,136 84
Stratford	294 02	3,619 49		813 42	4,726 93
Sudbury	14 70	750 60		29,724 93	30,490 23
Tillsonburg		1,653 57		1,115 84	2,769 41
Toronto	28,903 77	166,833 89	3,089 76	1,667,330 42	1,866,157 84
Trenton				4,978 25	4,978 25
Wallaceburg		1,002 43		21,089 55	22,091 98
Welland		25,076 38		156,369 52	181,445 90
Whitby	147 02	599 82		123 90	870 74
Windsor	423 28	93,747 20		2,346,322 96	2,440,493 44
Woodstock	88 20	10,566 17		2,289 46	12,943 83
Total	62,914 01	1,275,544 28	8,229 45	8,561,056 39	9,907,744 13

STATEMENT No. 3—ETAT N° 3

Drawbacks paid—by Ports and Provinces–Continued
Drawbacks payés—par ports d'entrée et par provinces–Suite

Port—Port d'entrée	Spirits for medicinal and scientific purposes — Spiritueux pour fins médicinales et scientifiques	Home consumption — Consommés au pays	Ships' stores and materials — Provisions et matériaux de navires	Exported — Exportés	Total
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Manitoba—					
Brandon	359 48	1,150 20	.....	.....	1,509 68
Gretna	31 81	.....	.....	.....	31 81
Portage-la-Prairie	276 19	.....	.....	.....	276 19
Winnipeg	6,320 38	19,190 03	183 18	217,204 67	242,898 26
Total	6,987 86	20,340 23	183 18	217,204 67	244,715 94
Saskatchewan—					
Moosejaw	220 52	.....	.....	.....	220 52
Prince Albert	196 46	70 97	.....	.....	267 43
Regina	1,421 90	.....	.....	84 43	1,506 33
Saskatoon	1,525 58	780 00	.....	.....	2,305 58
Total	3,364 46	850 97	.....	84 43	4,299 86
Alberta—					
Calgary	2,244 81	4,284 36	.....	1,175 38	7,704 55
Edmonton	8,941 32	53,594 79	.....	199 01	62,735 12
Lethbridge	882 06	1,875 00	.....	.....	2,757 06
Medicine Hat	624 86	180 00	.....	.....	804 86
Total	12,693 05	59,934 15	.....	1,374 39	74,001 59
British Columbia—Colombie-Britannique—					
Cranbrook	.....	90 00	.....	.....	90 00
Fernie	.....	440 36	.....	.....	440 36
Nanaimo	.....	.....	.....	6,235 26	6,235 26
Nelson	.....	165 00	.....	844 33	1,009 33
New Westminster	.....	1,256 02	.....	2,190 54	3,446 56
Penticton	.....	.....	.....	321 16	321 16
Prince Rupert	950 96	.....	.....	4,616 47	5,567 43
Revelstoke	682 06	96 00	.....	1,159 64	1,937 70
Rossland	294 02	37 50	.....	.....	331 52
Vancouver	6,426 23	12,272 32	14,897 53	249,323 68	282,919 76
Victoria	1,323 13	5,348 56	6,315 97	9,677 37	22,665 03
Total	9,676 40	19,705 76	21,213 50	274,368 45	324,964 11
Yukon Territory—Territoire du Yukon—					
Dawson	.....	.....	.....	1,905 25	1,905 25
Summary by Provinces—Sommaire par provinces—					
Nova Scotia	8,299 01	28,719 84	34,729 33	916,836 35	988,584 53
Prince Edward Island	118 57	.....	.....	7,940 38	8,058 95
New Brunswick	904 10	7,415 73	11,183 79	985,771 85	1,005,275 47
Quebec	23,915 96	241,509 46	104,834 24	1,163,329 13	1,533,588 79
Ontario	62,914 01	1,275,544 28	8,229 45	8,561,056 39	9,907,744 13
Manitoba	6,987 86	20,340 23	183 18	217,204 67	244,715 94
Saskatchewan	3,364 46	850 97	.....	84 43	4,299 86
Alberta	12,693 05	59,934 15	.....	1,374 39	74,001 59
British Columbia	9,676 40	19,705 76	21,213 50	274,368 45	324,964 11
Yukon Territory	.....	.....	.....	1,905 25	1,905 25
Total	128,873 42	1,654,020 42	180,373 49	12,129,871 29	14,093,138 62

STATEMENT No. 3A—ETAT N° 3A

Details of Customs and Excise Drawbacks Détails des drawbacks de douanes et d'accise	$ cts.
Abitibi Power & Paper Co., Iroquois Falls	16,490 86
Acadia Sugar Refining Co., Halifax	841,403 97
Alberta Pacific Grain Co., Ltd., Vancouver	14,451 39
Algoma Steel Corp., Ltd., Sault Ste. Marie	221,276 94
Allen Bros. Co., Ltd., Toronto	10,094 71
American Cyanamid Co., Ltd., Niagara Falls	55,326 46
Anglo-Canadian Leather Co., Bracebridge	18,161 28
Atlantic Sugar Refineries, Ltd., St. John	868,616 38
Beardmore & Co., Toronto	33,772 63
Benson-Hedges of Canada, Montreal	15,458 84
Borden Co., Ltd., Montreal	23,937 11
Brompton Pulp & Paper Co., Ltd., East Angus, Que	115,188 51
Burroughs Machines Ltd., Windsor, Ont	35,506 22
Canada Carbide Ltd., Montreal	10,308 32
Canada Malting Co. Ltd., Montreal	71,580 29
Canada Sugar Refining Co., Ltd., Montreal	181,176 03
Canada Wire Cable Co., Ltd., Leaside, Ont	23,768 34
Canadian Car & Foundry Ltd., Montreal	21,453 79
Canadian Consolidated Rubber Co., Ltd., Montreal	98,752 22
Canadian Electric Products Co., Ltd., Shawinigan Falls	24,344 11
Canadian Fabrikoid Ltd., Toronto	42,834 40
Canadian Fishing Co., Ltd., Vancouver	14,879 44
Canadian Gossard, (H. W.) Co., Ltd., Toronto	49,388 96
Canadian Kodak Co., Ltd., Toronto	84,576 20
Canadian Packing Co., Ltd., Toronto	102,945 89
Canadian Products, Walkerville	11,940 57
Canadian U.S. Knitting Co., Ltd., St. Hyacinthe	10,584 14
Carnation Milk Products Co., Ltd., Aylmer, Ont	28,770 81
Champion Spark Plug Co., Ltd., Windsor, Ont	40,043 75
Shipman-Holton Knitting Co., Ltd., Hamilton	26,803 50
Circle Bar Knitting Co., Ltd., Kincardine	18,889 35
Clarke, A. R., Toronto	12,644 64
Collis Leather Co., Aurora, Ont	11,064 78
Columbia Graphophone Mfg. Co., Toronto	10,864 86
Consolidated Distilleries, Corbyville, Ont	11,064 78
Consolidated Plate Glass Co., Toronto	10,261 19
Davies Leather Co., Ltd., Newmarket, Ont	10,746 05
Davies, (Wm.) Ltd., Montreal	420,554 53
De Laval Co. Ltd., Peterborough	39,448 18
Dominion Canners Ltd., Hamilton	16,307 97
Dominion Corsets Ltd., Quebec	31,514 59
Dominion Flour Mills, Montreal	61,701 83
Dominion Forge & Stamping Co., Ltd., Walkerville	28,811 74
Douglas Packing Co., Ltd., Cobourg	13,391 54
Dowsley Spring & Axle Co., Ltd., Chatham, Ont	32,207 95
Dunlop Tire & Rubber Goods Ltd., Toronto	50,776 44
Eagle Knitting Co., Ltd., Hamilton	22,190 77
Eastern Hat & Cap Mfg. Co., Truro	17,278 10
Eaton (T.) Co., Ltd., Toronto	19,863 76
Electric Metallurgical Co., Ltd., Welland	11,845 04
Engineering & Machine Works of Canada, St. Catharines	10,829 35
Estabrooks, (T. H.) Co., Ltd., St. John	29,651 00
Fisher Body Co., of Canada, Walkerville	34,762 57
Ford Motors of Canada, Ford, Ont	1,299,890 24
Fort Frances Pulp & Paper Co., Ltd	173,300 79
Fraser Companies, Ltd., Edmundston, N.B	17,406 26
Frontenac Breweries, Montreal	14,067 41
Frost Steel & Wire Co., Ltd., Hamilton	17,266 73
Frost & Wood, Ltd., Smith's Falls	11,465 02
Gananoque Spring & Axle Co., Ltd., Gananoque	37,863 54
General Motors of Canada, Oshawa	2,894,630 71
Gillette Safety Razor Co., Ltd., Montreal	14,221 29
Goodyear Tire & Rubber Co., Toronto	314,651 15
Gosse-Millerd Packing Co., Ltd., Vancouver	14,603 49
Gunns, Ltd., Toronto	49,027 08
Harris Abattoir Co., Ltd., Toronto	326,530 16

STATEMENT No. 3A—Concluded—**ETAT N° 3A**—Fin

Details of Customs and Excise Drawbacks—Concluded **Détails des drawbacks de douanes et d'accise**—Fin	$ cts.
Hayes Wheel Co. of Canada, Chatham, Ont	63,132 85
Heinz, (H. J.) Co., Leamington	19,216 97
Heney, J. J., Prescott	46,900 42
Hoover Suction Sweeper Co., Hamilton	72,580 46
Howards, Ltd., Halifax	10,278 14
Imperial Oil Co., Ltd., Halifax	37,428 33
Imperial Tobacco Co., Ltd., Montreal	105,736 07
International Harvesters of Canada, Ltd., Hamilton	83,086 87
Laing Produce & Storage Co., Ltd., Brockville	111,360 71
Lake of the Woods Milling Co., Ltd., Winnipeg	43,518 38
Lang Tanning Co., Ltd., Kitchener	43,595 84
Macdonald, (W. C.) Regd., Inc., Montreal	27,478 52
Maple Leaf Condensed Milk, Chesterville	43,990 71
Maple Leaf Milling Co., Ltd., Port Colborne	82,585 82
Massey-Harris, Ltd., Brantford	179,375 67
Maxwell Motors of Canada, Ltd., Windsor, Ont	361,609 71
Mercury Mills, Ltd., Hamilton	33,605 61
Montreal Locomotive Works	10,504 26
Nashwaak Pulp and Paper Co., Ltd., St. John, N.B	13,715 26
Northern Aluminum, Shawinigan Falls	27,440 31
Northern Electric Co., Ltd., Montreal	48,744 34
North Western Utilities, Edmonton	51,311 73
Ogilvie Flour Mills, Ltd., Montreal	62,627 71
Okanagan United Growers, Vernon, B.C	11,349 46
Ontario Silknit, Ltd., Toronto	14,839 98
Page-Hersey Tubes, Ltd., Toronto	49,181 66
Pedlar People, Ltd., Oshawa	37,318 59
Penman's Ltd., Paris, Ont	56,686 54
Peterborough Cereals Co., Ltd	10,783 83
Plymouth Cordage Co., Welland	24,592 36
Ponds Extract Co., Toronto	12,334 84
Quaker Oats, Ltd., Peterborough	193,436 57
Regent Knitting Mills, Ltd., Montreal	13,302 96
Riordon Co., Ltd., Montreal	74,507 60
Robin Hood Mills, Moosejaw	67,455 87
Robson Leather Co., Oshawa	11,058 37
Ruggles Motor Trucks, London	27,423 71
St. Lawrence Flour Mills Co., Montreal	14,527 45
St. Maurice Co., Ltd., Three Rivers, Que	24,554 02
Salada Tea Co., Ltd., Montreal	18,956 74
Sheet Metal Products of Canada, Ltd	14,633 91
Singer Mfg Co., Ltd., St. Johns, Que	51,494 66
Spanish River Pulp & Paper Mills, Sault Ste. Marie	38,625 56
Steel Co., of Canada, Hamilton	194,718 65
Studebaker Corp., of Canada, Walkerville	564,634 88
Swift Canadian Co., Ltd., Toronto	10,116 03
Teasdale Hosiery Mills, Ltd., London	17,487 86
Toronto Plate Glass Importing Co	38,682 41
Union Carbide of Canada, Ltd., Welland	28,053 31
Union Drawn Steel Co., Ltd., Hamilton	15,212 15
Union Oil Co., of Canada, Ltd., New Westminster	10,209 84
Vancouver Milling & Grain Co., Ltd	22,430 71
Walker, Hiram & Son, Ltd., Walkerville	46,888 85
Watson Mfg. Co., Ltd., Brantford	10,443 56
Wayagamack Pulp & Paper Co., Ltd., Three Rivers	13,825 64
Welland Vale Mfg. Co., Ltd., St. Catharines	14,178 06
Western Canada Flour Mills, Ltd., Toronto	53,686 72
Whalen Pulp & Paper Mills, Ltd., Vancouver	27,983 78
Spirits used for medical and scientific purposes	128,873 42
Various companies under $10,000	1,322,597 35
Total	14,093,138 62
Divided as follows—	
Customs drawbacks	11,719,152 44
Excise drawbacks	2,373,986 18
	14,093,138 62

STATEMENT No. 4—ETAT N° 4

Expenditure of Seizures by Ports and Provinces
Dépenses de saisies par ports d'entrée et par provinces

Port—Port d'entrée	Distribution Statement 4A — Distribution Etat 4A	Refunds Statement 4B — Rembour-sements Etat 4B	Expenses Statement 4C — Dépenses Etat 4C	Totals — Totaux
	$ cts.	$ cts.	$ cts.	$ cts.
Nova Scotia—Nouvelle Ecosse—				
Antigonish			9 00	9 00
Arichat	230 00		248 27	478 27
Canso	100 00		320 28	420 28
Halifax	2,267 67	400 00	169 65	2,837 32
Kentville	251 56		71 25	322 81
Liverpool	240 00	800 00	110 15	1,150 15
New Glasgow	1,578 25		59 25	1,637 50
North Sydney			135 20	135 20
Parrsboro	137 50		70 00	207 50
Pictou	83 00			83 00
Port Hood	200 00		106 70	306 70
Sydney	18 49		245 00	263 49
Windsor	455 00		80 50	535 50
Yarmouth	1,939 31		1,754 47	3,693 78
Total	7,500 78	1,200 00	3,379 72	12,080 50
Prince Edward Island—Ile du Prince-Edouard—				
Charlottetown	429 29		58 00	487 29
Summerside	1,033 22	145 25	84 45	1,262 92
Total	1,462 51	145 25	142 45	1,750 21
New Brunswick—Nouveau-Brunswick—				
Campbellton	83 29			83 29
Chatham	22 74			22 74
Fredericton	387 64	112 50	10 00	510 14
McAdam Junction	211 50	285 00	19 75	516 25
Moncton	50 00		46 70	96 70
Newcastle	98 50			98 50
St. Andrews	45 10	779 80	355 40	1,180 30
St. John	630 17	33 04	188 20	851 41
St. Stephen	1,098 93			1,098 93
Woodstock	571 24	657 78	425 30	1,654 32
Total	3,199 11	1,868 12	1,045 35	6,112 58
Quebec—Québec—				
Abercorn	514 58	428 62	160 61	1,103 81
Athelstan	6,257 70	1,414 20	3,140 27	10,812 17
Beebe Junction	499 52	410 93	71 25	981 70
Coaticook	50 00		1 40	51 40
Highwater	39 15	121 70	53 65	214 50
Hull	25 00		55 69	80 69
Lake Megantic	100 00			100 00
Mansonville	175 72		498 80	674 52
Montreal	23,235 60	6,441 72	5,633 08	35,310 40
Quebec	1,105 00	1,305 34	178 70	2,589 04
St. Hyacinthe	100 50		38 80	139 30
St. Johns	1,431 62	450 00	719 92	2,601 54
Shawinigan Falls	1,270 00		498 80	1,768 80
Sherbrooke	4,968 40	322 25	1,682 55	6,973 20
Sorel	125 00		75 55	200 55
Three Rivers	273 50		37 50	311 00
Valleyfield	1,281 53	231 10	*2,332 08	3,844 71
Total	41,452 82	11,125 86	15,178 65	67,757 33

*Of this amount $125.96 is to be refunded in 1924–25.

STATEMENT No. 4—ETAT N° 4

Expenditure of Seizures by Ports and Provinces–Continued
Dépenses de saisies par ports d'entrée et par provinces–Suite

Port—Port d'entrée	Distribution Statement 4A — Distribution Etat 4A	Refunds Statement 4B — Rembour-sements Etat 4B	Expenses Statement 4C — Dépenses Etat 4C	Totals — Totaux
	$ cts.	$ cts.	$ cts.	$ cts.
Ontario—				
Amherstburg	100 00	400 00		500 00
Belleville	100 00	100 00	68 95	268 95
Bowmanville			100 58	100 58
Brantford	2,441 02		170 07	2,611 09
Bridgeburg	2,932 26	3,672 14	594 00	7,198 40
Brockville	1,162 08	100 00	57 50	1,319 58
Chatham	3,413 50	150 00	85 30	3,648 80
Cobourg			216 31	216 31
Collingwood	930 00		30 00	960 00
Cornwall	157 50		5 55	163 05
Fort Frances	815 31	434 49	81 97	1,331 77
Fort William	2,827 77	400 00	202 15	3,429 92
Gananoque	100 00		68 35	168 35
Goderich	1,050 00	50 00	138 85	1,238 85
Guelph	575 75		273 63	849 38
Hamilton	2,679 28		250 19	2,929 47
Ingersoll	27 00			27 00
Kenora	425 00		56 33	481 33
Kingston	927 62	50 00	77 02	1,054 64
Kitchener	3,076 72		491 35	3,568 07
Lindsay	387 60		108 50	496 10
London	1,957 32		266 55	2,223 87
Midland	1,566 75		10 25	1,577 00
Niagara Falls	2,109 51	1,594 04		3,703 55
North Bay	424 70		27 07	451 77
Orillia	241 50		41 81	283 31
Oshawa	200 00			200 00
Ottawa	681 35		27 40	708 75
Owen Sound	1,502 20		289 39	1,791 59
Peterboro	1,218 00		114 65	1,332 65
Port Arthur	2,075 00		26 50	2,101 50
Port Hope	200 00		160 40	360 40
Port McNicoll	200 00			200 00
Prescott	50 00		1 75	51 75
St. Catharines	720 85		42 65	763 50
St. Thomas	340 00		16 50	356 50
Sarnia	2,411 12		210 00	2,621 12
Sault Ste. Marie	1,917 20		20 00	1,937 20
Simcoe	100 00			100 00
Stratford	1,966 50		36 00	2,002 50
Sudbury	50 00			50 00
Tillsonburg			14 00	14 00
Toronto	7,628 91	1,238 85	976 43	9,844 19
Trenton	225 00		5 00	230 00
Wallaceburg	629 00		21 00	650 00
Welland	2,792 90	3,552 00	138 40	6,483 30
Whitby	150 00			150 00
Windsor	6,123 46	313 04	412 12	6,848 62
Woodstock	200 25			200 25
Total	61,809 93	12,054 56	5,934 47	79,798 96
Manitoba—				
Brandon	4,690 57	140 98	1,071 48	5,903 03
Emerson	405 83		43 25	449 08
Gretna	57 90	53 75	54 25	165 90
Portage-la-Prairie	1,133 58	102 04	724 04	1,959 66
Winnipeg	12,205 60	2,575 81	3,082 44	17,863 85
Total	18,493 48	2,872 58	4,975 46	26,341 52

STATEMENT No. 4—ETAT N° 4

Expenditure of Seizures by Ports and Provinces–Concluded
Dépenses de saisies par ports d'entrée et par provinces–Fin

Port—Port d'entrée	Distribution Statement 4A — Distribution Etat 4A	Refunds Statement 4B — Rembour-sements Etat 4B	Expenses Statement 4C — Dépenses Etat 4C	Totals — Totaux
	$ cts.	$ cts.	$ cts.	$ cts.
Saskatchewan—				
Moosejaw	8,516 99	44 52	1,518 92	10,080 43
North Portal	2,301 90	383 40	562 50	3,247 80
Prince Albert	168 96		98 45	267 41
Regina	1,341 94	113 15	532 56	1,987 65
Saskatoon	1,025 97		190 10	1,216 07
Total	13,355 76	541 07	2,902 53	16,799 36
Alberta—				
Calgary	3,414 47	6 93	729 82	4,151 22
Edmonton	2,892 45		269 93	3,162 38
Lethbridge	1,445 43		317 69	1,763 12
Medicine Hat	366 35		172 80	539 15
Total	8,118 70	6 93	1,490 24	9,615 87
British Columbia—Colombie-Britannique—				
Abbotsford	1,780 85	50 00	119 20	1,950 05
Cranbrook	80 50	90 00	86 00	256 50
Fernie	1,182 18		156 50	1,338 68
Grand Forks	192 60			192 60
Greenwood	56 69			56 69
Nanaimo	357 50	375 00	14 05	746 55
Nelson	434 81		7 50	442 31
New Westminster	2,503 60	775 89	317 05	3,596 54
Penticton	123 19		232 70	355 89
Prince Rupert	749 84	400 00	215 20	1,365 04
Revelstoke	250 00		*53 50	303 50
Rossland	695 50			695 50
Vancouver	5,001 62	504 57	104 95	5,611 14
Victoria	603 46		20 00	623 46
Total	14,012 34	2,195 46	1,326 65	17,534 45
Yukon Territory—Territoire du Yukon—				
Dawson			60 00	60 00
Department of Customs and Excise— *Ministère des Douanes et de l'Accise—*				
Preventive Series	285,987 52	19,294 73	†69,383 75	374,666 00
Special Branch	1,480 60	1,372 49	117 15	2,970 24
Seizures generally			95,249 70	95,249 70
Total	287,468 12	20,667 22	164,750 60	472,885 94
Summary by Provinces—Sommaire par provinces—				
Nova Scotia	7,500 78	1,200 00	3,379 72	12,080 50
Prince Edward Island	1,462 51	145 25	142 45	1,750 21
New Brunswick	3,199 11	1,868 12	1,045 35	6,112 58
Quebec	41,452 82	11,125 86	15,178 65	67,757 33
Ontario	61,809 93	12,054 56	5,934 47	79,798 96
Manitoba	18,493 48	2,872 58	4,975 46	26,341 52
Saskatchewan	13,355 76	541 07	2,902 53	16,799 36
Alberta	8,118 70	6 93	1,490 24	9,615 87
British Columbia	14,012 34	2,195 46	1,326 65	17,534 45
Yukon Territory			60 00	60 00
Department of Customs and Excise	287,468 12	20,667 22	164,750 60	472,885 94
Total	456,873 55	52,677 05	201,186 12	710,736 72

* Of this amount $6.50 is to be refunded in 1924–25.
† Of this amount $32 is to be refunded in 1924–25.

STATEMENT No. 4A—ETAT N° 4A

Distribution of Seizures—Distribution des saisies

Port—port d'entrée	To Seizing Officer — A l'officier qui opère la saisie	For Informers — Pour les dénonciateurs	Collectors' Commission — Commission des percepteurs	Total
	$ cts.	$ cts.	$ cts.	$ cts.
Nova Scotia—Nouvelle-Ecosse—				
Arichat	80 00	150 00	.....	230 00
Canso	.....	100 00	.....	100 00
Halifax	1,115 59	1,152 08	.....	2,267 67
Kentville	12 50	239 06	.....	251 56
Liverpool	100 00	140 00	.....	240 00
New Glasgow	853 25	725 00	.....	1,578 25
Parrsboro	.....	137 50	.....	137 50
Pictou	83 00	.....	.....	83 00
Port Hood	.....	200 00	.....	200 00
Sydney	18 49	.....	.....	18 49
Windsor	205 00	250 00	.....	455 00
Yarmouth	976 31	963 00	.....	1,939 31
Total	3,444 14	4,056 64	.....	7,500 78
Prince Edward Island—Ile du Prince-Edouard—				
Charlottetown	329 29	100 00	.....	429 29
Summerside	570 35	462 87	.....	1,033 22
Total	899 64	562 87	.....	1,462 51
New Brunswick—Nouveau-Brunswick—				
Campbellton	83 29	.....	.....	83 29
Chatham	22 74	.....	.....	22 74
Fredericton	336 46	51 18	.....	387 64
McAdam Junction	132 75	78 75	.....	211 50
Moncton	.....	50 00	.....	50 00
Newcastle	98 50	.....	.....	98 50
St. Andrews	22 55	22 55	.....	45 10
St. John	455 17	175 00	.....	630 17
St. Stephen	622 95	475 98	.....	1,098 93
Woodstock	352 00	171 72	47 52	571 24
Total	2,126 41	1,025 18	47 52	3,199 11
Quebec—Québec—				
Abercorn	266 23	241 24	7 11	514 58
Athelstan	3,037 59	2,808 57	411 54	6,257 70
Beebe Junction	238 40	261 12	.....	499 52
Coaticook	25 00	25 00	.....	50 00
Highwater	19 57	19 58	.....	39 15
Hull	.....	25 00	.....	25 00
Lake Megantic	100 00	.....	.....	100 00
Mansonville	81 73	81 73	12 26	175 72
Montreal	*13,534 89	9,700 71	.....	23,235 60
Quebec	1,100 00	5 00	.....	1,105 00
St. Hyacinthe	100 50	.....	.....	100 50
St. Johns	728 70	702 92	.....	1,431 62
Shawinigan Falls	445 00	825 00	.....	1,270 00
Sherbrooke	2,160 55	2,807 85	.....	4,968 40
Sorel	.....	125 00	.....	125 00
Three Rivers	273 50	.....	.....	273 50
Valleyfield	628 26	653 27	.....	1,281 53
Total	22,739 92	18,281 99	430 91	41,452 82

*Of this amount $91.75 is to be refunded in 1924-25.

STATEMENT No. 4A—ETAT N° 4A

Distribution of Seizures–Continued—**Distribution des saisies**–Suite

Port– Port d'entrée	To Seizing Officer — A l'officier qui opère la saisie	For Informers — Pour les dénoncia-teurs	Collectors' Commission — Commission des percepteurs	Total
	$ cts.	$ cts.	$ cts.	$ cts.
Ontario—				
Amherstburg	100 00	.....	.....	100 00
Belleville	.....	100 00	.....	100 00
Brantford	1,462 27	978 75	.....	2,441 02
Bridgeburg	2,070 21	862 05	.....	2,932 26
Brockville	587 08	575 00	.....	1,162 08
Chatham	1,210 87	2,202 63	.....	3,413 50
Collingwood	330 00	600 00	.....	930 00
Cornwall	78 75	78 75	.....	157 50
Fort Frances	235 39	579 92	.....	815 31
Fort William	1,749 39	1,078 38	.....	2,827 77
Gananoque	.....	100 00	.....	100 00
Goderich	250 00	800 00	.....	1,050 00
Guelph	475 75	100 00	.....	575 75
Hamilton	1,671 93	1,007 35	.....	2,679 28
Ingersoll	.....	27 00	.....	27 00
Kenora	200 00	225 00	.....	425 00
Kingston	533 81	393 81	.....	927 62
Kitchener	*2,151 72	925 00	.....	3,076 72
Lindsay	11 30	376 30	.....	387 60
London	739 75	1,217 57	.....	1,957 32
Midland	815 00	751 75	.....	1,566 75
Niagara Falls	1,230 71	878 80	.....	2,109 51
North Bay	74 70	350 00	.....	424 70
Orillia	15 00	226 50	.....	241 50
Oshawa	.....	200 00	.....	200 00
Ottawa	356 35	325 00	.....	681 35
Owen Sound	639 70	862 50	.....	1,502 20
Peterboro	535 50	682 50	.....	1,218 00
Port Arthur	300 00	1,775 00	.....	2,075 00
Port Hope	.....	200 00	.....	200 00
Port McNicoll	100 00	100 00	.....	200 00
Prescott	.....	50 00	.....	50 00
St. Catharines	275 60	445 25	.....	720 85
St. Thomas	190 00	150 00	.....	340 00
Sarnia	1,005 56	1,405 56	.....	2,411 12
Sault Ste. Marie	971 47	945 73	.....	1,917 20
Simcoe	25 00	75 00	.....	100 00
Stratford	1,341 50	625 00	.....	1,966 50
Sudbury	50 00	.....	.....	50 00
Toronto	4,306 93	3,321 98	.....	7,628 91
Trenton	.....	225 00	.....	225 00
Wallaceburg	304 00	325 00	.....	629 00
Welland	1,957 77	835 13	.....	2,792 90
Whitby	.....	150 00	.....	150 00
Windsor	3,392 51	2,730 95	.....	6,123 46
Woodstock	200 25	.....	.....	200 25
Total	31,945 77	29,864 16	.....	61,809 93
Manitoba—				
Brandon	2,356 51	2,334 06	.....	4,690 57
Emerson	241 85	119 29	44 69	405 83
Gretna	30 05	27 30	55	57 90
Portage-la-Prairie	483 03	650 55	.....	1,133 58
Winnipeg	6,418 10	5,787 50	.....	12,205 60
Total	9,529 54	8,918 70	45 24	18,493 48

*Of this amount $40 is to be refunded in 1924-25.

STATEMENT No. 4A—ETAT N° 4A

Distribution of Seizures-Concluded—**Distribution des saisies**—fin

Port—d'entrée	To Seizing Officer — A l'officier qui opère la saisie	For Informers — Pour les dénoncia-teurs	Collectors' Commission — Commission des percepteurs	Total
	$ cts.	$ cts.	$ cts.	$ cts.
Saskatchewan—				
Moosejaw	4,331 23	4,185 76	.....	8,516 99
North Portal	732 55	1,569 35	.....	2,301 90
Prince Albert	121 11	41 61	6 24	168 96
Regina	524 45	*817 49	.....	1,341 94
Saskatoon	499 40	526 57	.....	1,025 97
Total	6,208 74	7,140 78	6 24	13,355 76
Alberta—				
Calgary	1,796 01	†1,618 46	.....	3,414 47
Edmonton	1,704 96	1,187 49	.....	2,892 45
Lethbridge	832 96	462 01	150 46	1,445 43
Medicine Hat	85 10	281 25	.....	366 35
Total	4,419 03	3,549 21	150 46	8,118 70
British Columbia—Colombie-Britannique—				
Abbotsford	742 19	895 89	142 77	1,780 85
Cranbrook	37 50	37 50	5 50	80 50
Fernie	511 09	559 66	111 43	1,182 18
Grand Forks	95 44	78 09	19 07	192 60
Greenwood	49 30	.....	7 39	56 69
Nanaimo	176 25	181 25	.....	357 50
Nelson	216 92	217 89	.....	434 81
New Westminster	1,799 33	704 27	.....	2,503 60
Penticton	13 30	109 39	50	123 19
Prince Rupert	297 34	452 50	.....	749 84
Revelstoke	.....	250 00	.....	250 00
Rossland	341 25	350 00	4 25	695 50
Vancouver	3,377 99	1,623 63	.....	5,001 62
Victoria	476 73	126 73	.....	603 46
Total	8,134 63	5,586 80	290 91	14,012 34
Department of Customs and Excise—Ministère des Douanes et de l'Accise—				
Preventive Series	‖129,000 70	‡156,986 82	.....	285,987 52
Special Branch	720 92	759 68	.....	1,480 60
Total	129,721 62	157,746 50	.....	287,468 12
Summary by Provinces—Sommaire par provinces—				
Nova Scotia	3,444 14	4,056 64	.....	7,500 78
Prince Edward Island	899 64	562 87	.....	1,462 51
New Brunswick	2,126 41	1,025 18	47 52	3,199 11
Quebec	22,739 92	18,281 99	430 91	41,452 82
Ontario	31,945 77	29,864 16	.....	61,809 93
Manitoba	9,529 54	8,918 70	45 24	18,493 48
Saskatchewan	6,208 74	7,140 78	6 24	13,355 76
Alberta	4,419 03	3,549 21	150 46	8,118 70
British Columbia	8,134 63	5,586 80	290 91	14,012 34
Department of Customs and Excise	129,721 62	157,746 50	.....	287,468 12
Total, Distribution of Seizures—Total des distributions de saisies	219,169 44	236,732 83	971 28	456,873 55

*Of this amount $100 is to be refunded in 1924-25.
†Of this amount $62.50 is to be refunded in 1924-25.
‖ Of this amount $165.80 is to be refunded in 1924-25.
‡Of this amount $1,931.10 is to be refunded in 1924-25.

STATEMENT No. 4B—ETAT N° 4B

Refunds of Seizures—Remboursement des saisies	$ cts.
Nova Scotia ($1,200)—	
Halifax, $400; Liverpool, $800	1,200 00
Prince Edward Island ($145.25)—	
Summerside	145 25
New Brunswick ($1,868.12)—	
Fredericton, $112.50; McAdam Junction, $285	397 50
St. Andrews, $779.80; St. John, $33.04; Woodstock, $657.78	1,470 62
Quebec ($11,125.86)—	
Abercorn, $428.62; Athelstan, $1,414.20; Beebe Junction, $410.93	2,253 75
Highwater, $121.70; Montreal, $6,441.72; Quebec, $1,305.34	7,868 76
St. Johns, $450; Sherbrooke, $322.25; Valleyfield, $231.10	1,003 35
Ontario ($12,054.56)—	
Amherstburg, $400; Belleville, $100; Bridgeburg, $3,672.14	4,172 14
Brockville, $100; Chatham, $150; Fort Frances, $434.49	684 49
Fort William, $400; Goderich, $50; Kingston, $50	500 00
Niagara Falls, $1,594.04; Toronto, $1,238.85; Welland, $3,552; Windsor, $313.04	6,697 93
Manitoba ($2,872.58)—	
Brandon, $140.98; Gretna, $53.75; Portage-la-Prairie, $102.04; Winnipeg, $2,575.81	2,872 58
Saskatchewan ($541.07)—	
Moosejaw, $44.52; North Portal, $383.40; Regina, $113.15	541 07
Alberta ($6.93)—	
Calgary	6 93
British Columbia ($2,195.46)—	
Abbotsford, $50; Cranbrook, $90; Nanaimo, $375	515 00
New Westminster, $775.89; Prince Rupert, $400; Vancouver, $504.57	1,680 46
Dept. of Customs and Excise ($20,667.22)—	
Preventive Series, $19,294.73; Special Branch, $1,372.49	20,667 22
Total	52,677 05

STATEMENT No. 4C—ETAT N° 4C

Expenses of Seizures—Dépenses de saisies

Nova Scotia—Novelle-Ecosse ($3,379.72)

Antigonish: constable's services, $1; travel, J. D. MacGillivray, $8	9 00
Arichat: court costs, $21.95; legal services, M. A. Patterson, $92.70; livery, $21.50; mileage, $38.55; services of sheriff and constables, $25; travel, J. W. Kennedy, $20; witness fees, $21; petty expenses, $7.57	248 27
Canso: automobile hire, $65; constable's services, $63; court costs, $10.90; legal services, J. A. Fulton, $50; mileage, $27.80; travel, E. M. Hurst, $10.50, J. M. Rutherford, $10, H. M. Scott, $29; witness fees, $29; petty expenses, $25.08	320 28
Halifax: legal services, Murray, McKinnon & Inglis, $101.50, J. E. Rutledge, $35; witness fees, $17.10; petty expenses, $16.05	169 65
Kentville: legal services, B. A. Roscoe, $60; petty expenses, $11.25	71 25
Liverpool: court costs and witness fees, $15.30; legal services, J. M. Mack, $50.55, Russell & Fielding, $25; petty expenses, $19.30	110 15
New Glasgow: constable's services, $20.50; court costs, $18.75; legal services, D. B. MacDonald, $20	59 25
North Sydney: constable's services, $38.10; court costs, $12.60; legal services, N. A. MacMillan, $55; stenographer, $14.10; petty expenses, $15.40	135 20
Parrsboro: constable's services, $22; legal services, J. D. Jeffers, $5; travel, J. H. Henderson, $33; petty expenses, $10	70 00
Port Hood: constable's services, $16; court costs, $5.75; expenses of R.C.M. Police, $38; legal services, D. McLennan, $40; travel, G. B. Chisholm, $3.50; witness fees, $3.45	106 70
Sydney: cartage, etc., $15; docking, etc., schooner "K-18," $150; legal services, M. A. Patterson, $80	245 00
Windsor: constable's services, $51.50; court costs, $6.50; legal services, W. M. Christie, $20; petty expenses, $2.50	80 50

STATEMENT No. 4C—Continued—**ETAT N° 4C**—Suite

Expenses of Seizures—Continued—**Dépenses de saisies**—Suite	$	cts.
Nova Scotia—Concluded—*Nouvelle-Ecosse*—Fin		
Yarmouth ($1,754.47)—		
Advance to collector *re* Seizure No 86, refunded in 1924-25	75	00
Constables' services, $48.10; court costs, $23.40; sundry labour, $24.35	95	85
Legal services, Chipman & Sanderson, $82.50; sundry expenses, $30.65	113	15
Travel: T. M. Buckler, $7.50; S. Harding, $8.35	15	85
Schooner *Buena*: advertising, $41.52; pumping and towing, $16.50; unloading cargo, $27.50; watchman, $91; wharfage and storage, $834.50	1,011	02
Schooner *Lewis H. Smith:* unloading and cartage, $58.40; watchmen, $385.20.	443	60
Prince Edward Island—Ile du Prince-Edouard ($142.45)		
Charlottetown: legal services, G. Gaudet, $20, G. Inman, $10; sheriff's expenses, $9.50; travel, W. G. Bruce, $5, S. F. Doyle, $7.50, J. A. Fraser, $6	58	00
Summerside: constable's services, $30.90; court costs, $8.55; legal services, A. C. Saunders, $20; travel, H. M. Baker, $12.50, W. A. Gaudet, $2; witness fees, $10.50	84	45
New Brunswick—Nouveau-Brunswick ($1,045.35)		
Fredericton, petty expenses	10	00
McAdam Junction, travel, F. J. Lister	19	75
Moncton: legal services, T. C. Rand, $25; travel, W. P. Dawes, $11.70; petty expenses, $10	46	70
St. Andrews: expenses *re* yacht *Zola*: advertising, $15.40; watchmen, etc., $340.	355	40
St. John: automobile hire, $65; constable's services, $9.50; court costs, $12.55, legal services, W. D. Turner, $23.45; mileage, $13.90; travel, Thos. Heffernan, $15.10, J. W. Murphy, $22.50; watchman, $24.90; petty expenses, $1.30.	188	20
Woodstock: auctioneer's fee, $14.25; automobile hire, $12; cartage and freight, $38.28; storage, etc., $165.50; travel, W. P. Dawes, $23.70, C. J. Dubé, $24.50, F. N. McCormack, $11.70, T. Paillard, $15, J. G. Sirois, $104.50; petty expenses, $15.87	425	30
Quebec—Québec ($15,178.65)		
Abercorn: advertising, $27.30; storage, $52.50; travel, W. E. Dow, $58.65, F. F. Fyles, $8.65; petty expenses, $13.51	160	61
Athelstan ($3,140.27)—		
Court costs, $50.30; expenses of arrest, $36.85; mileage, $36	123	15
Legal services, N. E. Brossoit, $289.10; witness fees, $122.50	411	60
Advertising, $334.31; automobile repairs, $52; chauffeurs, $38.75	425	06
Services of watchmen, $55; storage, $1,741.77	1,796	77
Towing cars, $45; petty expenses, $25.84	70	84
Travel: H. G. Bickford, $18.90; G. G. Burchell, $10; W. M. Horne, $28; H. J. McCaffrey, $25.35; J. D. McMillan, $10; R. C. Manning, $32.70; F. R. Maxwell, $9.20; C. M. Oney, $61; W. A. Orr, $117.70	312	85
Beebe Junction: automobile hire, etc., $24.75; legal services, A. J. Beaulne, $10; storage, $22.50; petty expenses, $14	71	25
Coaticook, travel, F. C. Bowen	1	40
Highwater: travel, H. M. Clark, $12.90, E. N. Draper, $2.70, P. E. Jensen, $19.65; petty expenses, $18.40	53	65
Hull: court costs, $45.69; legal services, Paré & Dussault, $10	55	69
Mansonville: storage, $460; travel, D. M. Manson, $16; petty expenses, $22.80.	498	80
Montreal ($5,633.08)—		
Legal services: W. Bessette, $10; J. O. Lacroix, $448; Legrand & Perrier, $289.70; Mercier & Sullivan, $2,554.59	3,302	29
Travel: J. E. Bissaillon, $44.75; A. J. Burke, $1.25; A. Cypihot, $8.50; R. Finlayson, $6.05; T. Heavers, $123; C. P. Mainville, $2	185	55
Advertising, $895.70; cartage, $27; constables' services and expenses, $21.90.	944	60
Court costs, $17.20; gasoline and oil, $31.29; labour, $66.50	114	99
Repairs to cars, $185.24; storage, $689.60; towing cars, $111	985	84
Royal Canadian Mounted Police, expenses, $22.86; petty expenses, $28.65.	51	51
Amount charged in error to Seizures instead of to Preventive Series	48	30
Quebec: cartage and freight, $112.32; legal services, Casgrain, Lizotte & Michaud, $20.40; travel, F. J. McNamee, $39.98, J. B. Poirier, $6	178	70

STATEMENT No. 4C—Continued—**ETAT N° 4C**—Suite

Expenses of Seizures—Continued—**Dépenses de saisies**—Suite	$	cts.
Quebec—Concluded—*Québec*—Fin		
St. Hyacinthe: assistance, $14; court costs, $4.60; travel, J. A. Cadotte, $20.20.	38	80
St. Johns ($719.92)—		
Travel: H. A. McCrum, $12; J. A. Metivier, $15; C. S. Pinsonnault, $15.50; E. D. Racicot, $9; J. E. Sullivan, $12.15; sundry, $5.30	68	95
Automobile hire, $11; chauffeur's services and expenses, $18.35; express, $21.22	50	57
Gasoline and oil, $19.76; repairs to car, $16; storage, $450	485	76
Towing car, $93; petty expenses, $21.64	114	64
Shawinigan Falls: constable's services, $20; court costs, $165, legal services, L. Desilets, $40, A. E. Paquette, $80; travel, G. A. Loranger, $32.75, J. A. Rocheleau, $93.05; witness fees, $68	498	80
Sherbrooke ($1,682.55)—		
Legal Services: Nicol, Lazure & Couture, $44; McCabe, Gervais & Wolfe, $30	74	00
Travel: J. E. Belisle, $24.35; F. C. Bowen, $299.40; J. O. Gauthier, $5; T. Heavers, $228.20; T. S. Somers, $41.25	598	20
Advertising, $19.45; constable's services and expenses, $48	67	45
Expenses with cars, $56.50; storage, $872.10; petty expenses, $14.30	942	90
Sorel: constable's services, $10; legal services, P. N. Pontbriand, $21.80; telephone, $1.50; travel, A. Gaudette, $24.75, A. Juteau, $17.50	75	55
Three Rivers: constable's services and expenses $2.50; legal services, Lajoie & Lajoie, $35	37	50
Valleyfield: advertising, $126.88; automobile hire, $38; chauffeur's services and expenses, $99.74; expenses with cars, $168.33; livery, $12; storage, $1,613.50; travel, J. A. Beauchamp, $18.67, R. Miron, $111.35; petty expenses, $17.65; balance, refunded in 1924-25, $125.96	2,332	08
Ontario ($5,934.47)		
Belleville: court costs, $11.15; legal services, O'Flynn, Diamond & O'Flynn, $41.65, travel, A. C. McFee, $13.15; petty expenses, $3	68	95
Bowmanville, legal services, D. B. Simpson	100	58
Brantford: legal services, McEwen & Jones, $50, Colter & Colter, $14.80, McKay & Mahon, $25; storage, $35; travel, I. Newsome, $39.95; petty expenses, $5.32	170	07
Bridgeburg ($594)—		
Advertising, $12.25; storage, $127.50; watchman, $150; petty expenses, $31.70	321	45
Expenses *re* boat *Stumble In*: engineer, $50; watchman, $180; sundry labour, $39.50; provisions, $3.05	272	55
Brockville: legal services, Parish & McGlade, $38.50; travel, W. R. Bannerman, $12; W. Miller, $7	57	50
Chatham: constable's services, $9.30; legal services, Kerr, McNevin & Kerr, $70; travel, S. Lamont, $6	85	30
Cobourg: constable's expenses, $59.30; court costs, $14; legal services, T. F. Hall, $117.25; storage, etc., $15.26; travel, D. H. Burn, $10.50	216	31
Collingwood: cartage, $5; travel, H. Foreman, $25	30	00
Cornwall, petty expenses	5	55
Fort Frances: expenses of R.C.M. Police, $17.89; hire of motor launch, $30; legal services, C. R. Fitch, $20; travel, C. A. Gorham, $5; provisions, $9.08	81	97
Fort William: automobile hire, $21.40; expenses of R.C.M. Police, $12.85; legal services, Dowler & Dowler, $5; McComber & McComber, $70.50; travel, J. H. Coveney, $82.50; petty expenses, $9.90	202	15
Gananoque: legal services, Parish & McGlade, $43.35; travel, M. J. Lee, $25	68	35
Goderich: legal services, M. G. Cameron, $40; Best & Best, $22; W. H. Gregory, $43.75; travel, A. Porter, $33.10	138	85
Guelph: court costs, $9; copies of evidence, $38.92; legal services, J. H. McElderry, $30.66, R. L. McKinnon, $145; travel, $14.60; witness fees, $32.40; petty expenses, $3.05	273	63
Hamilton: court costs, $8.48; legal services, Ambrose, Burbidge & Scott, $7.06, Colter & Colter, $86.40, J. J. Hunt, $40, O'Reilly & Kay, $45; storage, $58; witness fees, $5.25	250	19

STATEMENT No. 4C—Continued—**ETAT N° 4C**—Suite

Expenses of Seizures—Continued—**Dépenses de saisies**—Suite	**$**	cts.
Ontario—Concluded—Fin		
Kenora: expenses of R.C.M. Police, $16.88; legal services, Machin & Teasdall, $20; travel, J. Hanley, $12.83; petty expenses, $6.62	56	33
Kingston: court costs, etc., $11.70; legal services, A. Shea, $20; storage, etc., $21.67; travel, H. C. McIlquham, $23.65	77	02
Kitchener: constable's services and expenses, $61.60; court costs, $55; expenses of R.C.M. Police. $25.75; legal services, Clement, Hattin & Snyder, $240; travel, L. Feik, $89; witness fees, $12; petty expenses, $8	491	35
Lindsay: constable's services, $20.50; legal services, O'Connor & Moore, $60, Stewart & Stewart, $20; travel, J. J. Glass, $8	108	50
London: automobile repairs, $22.50; cartage, $16; legal services, Ivey, Elliott & Co., $115, McEvoy, Judd & Henderson, $2; travel, C. E. A. Webbe, $105; petty expenses, $6 05	266	55
Midland, legal services, F. W. Grant	10	25
North Bay: court costs, etc., $14.50; legal services, McDonald & Flannery, $10; express charges, $2.57	27	07
Orillia: constable's expenses and court costs	41	81
Ottawa, travel, H. T. Noonan	27	40
Owen Sound: court costs and constable's fees, $17; legal services, Wright, Telford & Birnie, $184.50, Robertson & McNabb, $3.09; travel, W. N. Chisholm, $84.80	289	39
Peterborough: constable, $5.65; legal services, Moore & Wearing, $90; travel, W. H. Buller, $19	114	65
Port Arthur: legal services, W. F. Langworthy, $20; travel, J. F. Hodder, $5; petty expenses, $1.50	26	50
Port Hope: legal services, T. F. Hall, $158.75; telephone tolls, $1.65	160	40
Prescott, petty expenses	1	75
St. Catharines: legal services, Burson & Johnston, $40; petty expenses, $2.65	42	65
St. Thomas, travel, W. T. Collins	16	50
Sarnia, legal services, Pardee, Burnham & Gurd, $110, Wilson & Snyder, $100	210	00
Sault Ste. Marie, legal services, G. J. McArthur	20	00
Stratford: legal services, W. H. Gregory, $30; travel, T. S. Tobin, $6	36	00
Tillsonburg: travel, W. J. Ney, $9; petty expenses, $5	14	00
Toronto ($976.43)—		
Legal services: J. C. Cotter, $5; Day, Ferguson & Walsh, $20; Douglas, Douglas & Robinson, $15; Elliott, Hume, McKague & Auger, $60; Harding & Hanley, $10; C. W. Livingstone, $22; D. W. Markham, $434.15; Starr, Spence, Cooper & Fraser, $20	586	15
Advertising, $21.60; cartage, $38.60; constable's services, $11.53; court costs, $22.65; storage, $125; towing cars, $11; transcribing evidence, $82.50; travel, M. Chivrell, $56; expenses of R.C.M. Police, $8.09; petty expenses, $13.31	390	28
Trenton: travel, B. C. Armstrong, $3.50; petty expenses, $1.50	5	00
Wallaceburg: automobile hire, $6; legal services, Wilson & Snyder, $15	21	00
Welland: cartage, $10; court costs, $18.75; legal services, A. L. Brooks, $40, A. K. Cowper, $20, Griffiths, Reid & Forestell, $49 65	138	40
Windsor: advertising, $11.88; constable's services, $8.50; court costs, $28; legal services, W. M. Egan, $135, Egan & Landriau, $110.10, Furlong, Furlong & Co., $40; packing liquor, $12.64; storage, $66	412	12
Manitoba ($4,975.46)		
Brandon: constable's services, etc., $21.08; expenses of R.C.M. Police, $215.70; legal expenses, Chalmers & Co., $117, Clement & Clement, $294.60, Wilson & Glen, $127.15; travel, F. C. Dundas, $50.60, W. Fenwick, $48, C. Kelly, $109.60, L. H. Morton, $7.90, B. Sproston, $79.85	1,071	48
Emerson: advertising, $23.25; travel, N. McDougall, $6; petty expenses, $14	43	25
Gretna, automobile hire	54	25
Portage la Prairie ($724.04)—		
Legal services: Campbell & Rogers, $92.80; S. H. Fahrni, $56.76; McPherson & Porter, $195.30; H. P. Reed, $30; Smith & Crawford, $92	466	86
Travel: E. C. Herrick, $103.95; C. S. Krempeaux, $45.60; J. A. Marshall, $12; F. J. Thompson, $10.33; W. E. Witt, $4.70	176	58
Constable's services, $38.85; court costs, $20.50; reporter's fees, $10; petty expenses, $11.25	80	60

STATEMENT No. 4C—Continued—**ETAT N° 4C**—Suite

Expenses of Seizures—Continued—**Dépenses de saisies**—Suite	$	cts.
Manitoba—Concluded—Fin		
Winnipeg ($3,082.44)—		
Legal services: Campbell & Campbell, $434.17; J. R. Crawford, $568.72; Heap, Arsenych & Murchison, $40.95; MacLean & MacLean, $180; McLeod, Black & Co., $20; R. H. B. North, $35; C. Reid, $20; taxed costs, $89.83	1,388	67
Travel: F. R. Fraser, $85.30; T. W. Hammond, $662.80; E. W. Prowse, $37.50; J. E. Ross, $25.75	811	35
Advertising, $46.05; assistance, $11.80; automobile hire, $105.15	163	00
Cartage and express, $23.70; constables' services, $85.90; court costs, $13.75.	123	35
Expenses of Provincial Police, $15; expenses of R.C.M. Police, $208.88	223	88
Keep of horse, $16.80; labour disconnecting still, $15	31	80
Repairs to car, $22.10; storage, $282.87; petty expenses, $35.42	340	39
Saskatchewan ($2,902.53)		
Moose Jaw ($1,518.92)—		
Legal services: L. R. Lordly, $18.63; Ross & Graham, $120.31; taxed costs, $59.50	198	44
Travel: F. J. Braund, $20; H. L. Cairns, $10.90; S. M. Crowe, $288.20; H. J. Gabb, $10; L. H. Hall, $54.70; G. W. Hone, $246.30; D. McIntosh, $46; T. W. McPhail, $10.50; W. G. Roche, $28.50; A. B. Stroud, $57.25.	772	35
Auctioneer's fees, $30; expenses of R.C.M. Police, $119.08; storage, $10	159	08
Herding and pasturing horses, $343.50; witness fees, $36.60; petty expenses, $8.95	389	05
North Portal: automobile hire, $11; legal services, N. J. Lockhart, $165; storage, $150; travel, M. J. Roche, $177.10, J. B. Shaw, $16.25, sundry, $15; watchman, $12; petty expenses, $16.15	562	50
Prince Albert: advertising, $8.40; legal services, McKee, Smith & Co., $16.30; storage, $50; travel, G. D. Weaver, $23.75	98	45
Regina ($532.56)—		
Legal services: P. M. Anderson, $10; A. J. Gordon, $64.67; McNiven, Fraser & Fyffe, $50; McPhee, Smith & Co., $65.14	189	81
Travel: F. H. Lees, $20.50; F. Munro, $15; J. B. Shaw, $64.45; sundry, $27.15	127	10
Automobile hire, $25.80; expenses of R.C.M. Police, $28.80	54	60
Repairs to cars, $24.75; storage, $104; petty expenses, $32.30	161	05
Saskatoon: expenses of R.C.M. Police, $26.81; legal services, G. H. Yule, $65.06; taxed costs, $65.68; travel, J. D. Benoit, $21.50; petty expenses, $11.05	190	10
Alberta ($1,490.24)		
Calgary: expenses of Provincial Police, $37.50; expenses of R.C.M. Police, $10.40; expert evidence, $25; legal services, Crosby & Colpitts, $100.20, Ford, Miller & Harvie, $97.50, E. F. Ryan, $161.67; taxed costs, $91.20; travel, J. Dalgetty, $92.10; witness fees, $88.80; petty expenses, $25.45	729	82
Edmonton: expenses of Provincial Police, $49.20; expenses of R.C.M. Police, $24.88; storage, $160; telephones, $5.25; travel, P. E. Dennison, $14.65, T. C. Rubbra, $15.95	269	93
Lethbridge: advertising, $46.50; expenses of Provincial Police, $69.60; expenses with cars, $37.49; storage, $110; travel, S. A. Harris, $26.40, sundry, $15.10; petty expenses, $12.60	317	69
Medicine Hat: analyst's fees, $15; court costs, $26.50; expenses of Provincial Police, $25.80; livery, $67.45; storage, $12.50; travel, A. Kerkham, $22.20; petty expenses, $3.35	172	80
British Columbia—Colombie-Britannique ($1,326.65)		
Abbotsford: advertising, $19.20; storage, $71; travel, S. J. Bates, $21; petty expenses, $8	119	20
Cranbrook: legal services, H. W. Herchmer, $27.50; storage, $10; travel, H. White, $30, J. C. Rykert, $14; petty expenses, $4.50	86	00
Fernie: auctioneer's fee, $22.10; care of horses, $55.50; freight, etc., $45.90; travel, W. H. Gates, $33	156	50
Nanaimo: travel, H. L. Good, $3.50; petty expenses, $10.55	14	05

STATEMENT No. 4C—Continued—**ETAT N° 4C**—Suite

Expenses of Seizures—Continued—**Dépenses de saisies**—Suite	**$**	**cts.**
British Columbia—Concluded—*Colombie-Britannique*—Fin		
Nelson, travel, R. A. Aldersmith	7	50
New Westminster: advertising, $18.10; care of launch and battery, $66; storage, $205; travel, A. K. Westland, $10; petty expenses, $17.95	317	05
Penticton: expenses of R. C. M. Police, $100.70; legal services, W. C. Kelly, $94; storage, $18; surveying, $20	232	70
Prince Rupert: care of seized horses, $69; cartage, $4.50; launch hire, $141.70	215	20
Revelstoke: constable's services, $23; travel, J. S. Munroe, $14.95; petty expenses, $15.55	53	50
Vancouver: express and cartage, $43.90; hire of launch, $12; legal services, H. B. Wade, $10; travel, J. Thorburn, $39.05	104	95
Victoria, legal services, J. B. Clearihue	20	00
Yukon ($60)		
Dawson, expenses of R.C.M. Police	60	00
Preventive Series—Nomenclature des services préventifs ($69,383.75)		
Legal Expenses—Honoraires d'hommes de loi ($24,870.55)—		
Nova Scotia: Carroll & Patterson, Sydney, $625.30; C. E. Casey, Amherst, $15; W. M. Christie, Windsor, $10; Daly, Rutledge & Vair, Halifax, $75; W. C. Dunlop, Windsor, $27.40; McIntyre & MacKenzie, Sydney, $96; H. O. McLatchie, Truro, $30; J. M. Mack, Liverpool, $30; MacMillan, McKenzie & Brown, North Sydney, $147.40; Paton & Robertson, Bridgewater, $152.05; Russell & Fielding, Halifax, $363.50	1,571	65
Prince Edward Island: Martin & Martin, Charlottetown	20	00
New Brunswick: A. A. Davidson, Newcastle, $165; E. J. Henneberry, St. John, $35; Jones & Jones, Woodstock, $112.05; A. T. Leblanc, Campbellton, $130; McDade & Barry, Chatham, $80; McLellan & Hughes, Fredericton, $201.32; Rand & Robinson, Moncton, $20; C. T. Richard, Bathurst, $20; L. P. A. Robichaud, Richibucto, $145.60; J. C. Sherren, Moncton, $315	1,223	97
Quebec: J. G. Ahearn, Montreal, $237.40; C. G. Angers, La Malbaie, $31.24; Beaudoin & Dumoulin, St. Joseph de Beauce, $192.30; Beaudry, Goyette, Bertrand & Dufresne, Montreal, $40.20; J. O. Beauregard, St. Hyacinthe, $40; Bercovitch, Calder & Gardner, Montreal, $122.50; W. Bessette, Montreal, $86.50; F. X. A. Biron, Montreal, $95; N. G. Brossoit, Valleyfield, $96.20; B. L. Brousseau, Berthierville, $59.10; J. F. Bugeaud, New Carlisle, $49.50; Cannon, Power, Lemieux & Cannon, Quebec, $90.25; Casgrain & Caron, Rimouski, $267.50; Casgrain, Lizotte & Michaud, Rivière du Loup, $301.65; C. E. Chayer, Chicoutimi, $100; L. H. Comeau, Nicolet, $15; Creelman & Macpherson, Montreal, $25; L. Désilets, Three Rivers, $33; Drouin & Drouin, Quebec, $375.21; R. Fafard, Matane, $278.25; Gosselin, Leblanc & Plante, Montreal, $20; D. Goulet, Ville Marie, $50; J. A. Grenier, Joliette, $35; Handfield & Handfield, Montreal, $119.05; J. O. Lacroix, Montreal, $170; J. K. L. Laflamme, Montreal, $60.80; L. Laflamme, Quebec, $20; Lajoie & Lajoie, Three Rivers, $46.60; E. Laliberté, Montreal, $22.50; N. Laliberté, Victoriaville, $100; C. Z. Laporte, Montreal, $87.70; Leblanc, Plante & Leblanc, Montreal, $45; J. E. Lefebvre, Farnham, $40; L. L. Legault, Lachute, $180.20; Legrand & Perrier, Montreal, $275.20; L. Lemay, Quebec, $604.45; M. A. Lemieux, Quebec, $10; E. Marcotte, Montreal, $20; Mayrand & Gervais, Quebec, $132.35; Mercier & Sullivan, Montreal, $66.50; L. P. Michaud, Quebec, $68.48; E. Morin, Quebec, $59; M. Morin, Quebec, $10; J. O. Mousseau, Montreal, $20; Nadeau & Pratte, Quebec, $10; Nicol, Lazure & Couture, Sherbrooke, $15; Nutting & Gingras, Waterloo, $88.35; A. E. Paquette, Shawinigan Falls, $20.40; Paré & Dussault, Amos, $42; Parent & de la Durantaye, Hull, $92.30; A. S. Pelletier, Lachine, $40; Perrault, Lavergne & Girouard, Arthabaska, $30; Perron, Taschereau, Vallée & Genest, Montreal, $5; A. Pettigrew, Quebec, $254.50; L. Plante, Montreal, $10; J. S. Pouliot, Montreal, $105.70; A. Regnier, St. John's, $30; Reilly & Hains, Montreal, $458; L. A. Rivet, Montreal, $60; A. Routhier, Chicoutimi, $21.38; L. Roy, Quebec, $99.15; St. Victor de Guy, Quebec, $10;		

STATEMENT No. 4C—Continued—**ETAT N° 4C**—Suite

Expenses of Seizures—Continued—**Dépenses de saisies**—Suite	$	cts.
Preventive Series—Continued—*Nomenclature des services préventifs—Suite*		
Legal Expenses—*Continued*—Honoraires d'hommes de loi—*Suite*		
Quebec—*Concluded*		
A. Sylvestre, Montreal, $20; L. A. Talbot, Quebec, $30; L. U. Talbot, Thetford Mines, $60; J. L. Tellier, Montreal, $322.10; Thériault & Bienvenue, Quebec, $58; J. A. Thouin, Montreal, $89.40; J. F. Walsh, Montreal, $10	6,779	91
Ontario: W. M. Charlton, Brantford, $25; Clement, Hattin & Snider, Kitchener, $100; R. S. Colter, Cayuga, $48.20; W. Cross, Madoc, $10; L. Dale, Georgetown, $17.50; W. T. Dick, Milton, $17.50; J. A. A. Duranceau, Cochrane, $72; Elliott, Hume, McKague & Auger, Toronto, $405; C. R. Fitch, Fort Frances, $60; Forsyth & Martin, Toronto, $10; W. J. Grace, Ottawa, $50; Hall & Hall, L'Orignal, $15; Herrington, Warner & Grange, Napanee, $20; Kelly, Porter & Kelly, Simcoe, $20; R. O. Kilgour, Mount Forest, $10; O. E. Klein, Walkerton, $10; Latchford & Winchester, Toronto, $213.50; G. J. McArthur, Blind River, $155.90; C. H. McKimm, Smiths Falls, $13; McPhail & Hamilton, Sault Ste. Marie, $11.39; W. F. McRae, Gore Bay, $60; Machin & Teasdale, Kenora, $20; Mercier & Lafleur, Ottawa, $20; W. S. Morphy, Brampton, $12; A. C. Newman, Port Elgin, $99; D. W. O'Sullivan, Timmins, $35; Parish & McGlade, Brockville, $10; F. Regan, Toronto, $35; Starr, Spence, Fraser & Hall, Toronto, $198.31..	1,773	30
Manitoba: J. B. Andrews, Emerson, $190; G. T. Armstrong, Manitou, $66.10; H. A. Arundel, Stonewall, $266.93; R. Bedford, Gilbert Plains, $622.25; Bowman, McFadden & Ramsden, Dauphin, $29.80; Campbell & Campbell, Winnipeg, $988.60; Chalmers & Brayfield, Virden, $30; H. W. Clark, Strathclair, $46; Clement & Clement, Brandon, $20; Davis & Davidson, Neepawa, $48.35; G. A. Eakins, Minnedosa, $20; A. Gelinas, Pos. $40; E. W. Lowery, Winnipeg, $75.50; McLeod, Black & Co., Winnipeg, $75; MacLean & MacLean, Winnipeg, $516.25; M. C. Markle, Shoal Lake, $40; Pratt & Lauman, Birtle, $45.85; Rogers & Masterman, Dauphin, $170.55; Wemyss & Wemyss, Neepawa, $45; S. R. Wright, Swan River, $52.75.....	3,388	93
Saskatchewan: P. M. Anderson, Regina, $190.20; Archer & Vrooman, Arcola, $82.65; Banks & Stewart, Kamsack, $40; A. D. Bates, Lanigan, $46.40; Buckles & Thompson, Swift Current, $68.10; W. F. Cameron, Davidson, $10; Carss & Mugleston, Kamsack, $16.06; H. M. P. Deroche, Melville, $45.55; T. S. Diefenbaker, Wakaw, $232.75; A. Doiron, Vonda, $70; A. G. Eggertson, Wynyard, $20; E. Gardner, Humboldt, $198.30; Gee & Hossie, Shaunavon, $56; F. B. Goodwillie, Melfort, $167.29; A. J. Gordon, Watrous, $30; J. E. Grant, Kipling, $146.80; Grayson, Armstrong & Merson, Moose Jaw, $117.72; Grayson, Emerson & McTaggart, Moose Jaw, $73.50; E. B. Hutcherson, Kerrobert, $60; A. J. Kidd, Nokomis, $56.50; S. B. Lamont, Avonlea, $180.06; Lindsay & Hutcherson, Prince Albert, $12.61; Livingston & Atkinson, Battleford, $26.20; C. G. Locke, Saskatoon, $134.36; N. J. Lockhart, Estevan, $135; Lussier & March, Prince Albert, $20; McKim, Gerrand & Mackay, Melville, $169.28; E. L. McLaren, Canora, $82.31; McPhee, Smith & Co., Yorkton, $169.55; May & Irvine, Wilkie, $20; Ross, Graham & Sifton, Moose Jaw, $10; W. J. Ruston, Cupar, $25; E. F. Smith, Quill Lake, $120.15; A. R. Stewart, Shellbrook, $7.20; Thompson, Kennedy & Hord, Wolseley, $102.20; Towill & Towill, Moosomin, $60; G. H. Yule, Saskatoon, $80; D. S. Walker, North Battleford, $66.85; H. G. W. Wilson, Indian Head, $20.....	3,168	59
Alberta: Abbott & McLaughlin, Edmonton, $234.25; Ballachey, Burnet & Spankie, High River, $80; Beaudry & McPheeters, St. Paul de Metis, $67; Begg & McLarty, Medicine Hat, $10.27; Bennett & Feir, Stettler, $20; Bishop, Giroux & Fraser, Edmonton, $10; N. Blue, Vegreville, $265.75; Buckley & Glanville, St. Paul de Metis, $20; Burgess & McKay, Bashaw, $50.20; Clark, Wallace & Co., Edmonton, $257.75; H. S. Coulter, Leduc, $70; E. W. Ebbett, Vermilion, $20; Emery, Newell, Ford & Lindsay, Edmonton, $112; H. V. Fieldhouse, Wainwright, $133.95; Griesbach, O'Connor & Co., Edmonton, $20; Howatt		

STATEMENT No. 4C—Continued—**ETAT N° 4C**—Suite

Expenses of Seizures—Continued—**Dépenses de saisies**—Suite	**$**	cts.
Preventive Series—Continued—*Nomenclature des services préventifs—Suite*		
Legal Expenses—*Concluded*—Honoraires d'hommes de loi—*Fin*		
Alberta—*Concluded*		
& Howatt, Edmonton, $40.93; M. J. O'Brien, Mundare, $240.55; Odell & Russell, Wetaskiwin, $29.55; Russell & McClure, Red Deer, $30; E. F. Ryan, Calgary, $62.95; Wright & Wright, Calgary, $91.89.....	1,867	04
General: court costs, $3,876.57; taxed costs, $744.21; witness fees and expenses, $456.38	5,077	16
Travelling expenses, etc.—Frais de voyages ($38,339.89)—		
J. H. Anderson, special officer, Saskatoon.	455	65
P. E. Armstrong, excise enforcement officer, North Bay.....	112	03
J. C. Barton, special officer, Vancouver.	52	60
L. H. Bouskill, excise enforcement officer, Sudbury.....	20	00
W. Brossard, excise enforcement officer, Montreal.	16	70
J. A. Cadotte, excise enforcement officer, St. Hyacinthe.....	1,392	59
H. Corballis, excise enforcement officer, Moose Jaw.....	582	05
R. Côté, excise enforcement officer, Quebec.....	131	95
J. M. Danis, excise enforcement officer, Saskatoon.....	1,089	51
W. P. Dawes, excise enforcement officer, St. John.....	721	46
H. Fidler, excise enforcement officer, Edmonton.....	601	04
E. Floody, excise enforcement officer, Toronto.....	432	20
H. J. Gould, investigator of values, New York.....	28	15
A. Goulet, excise enforcement officer, Ottawa.....	123	95
L. H. Hall, excise enforcement officer, Moose Jaw.....	113	80
L. Hardy, excise enforcement officer, Quebec.....	366	41
T. J Healy, excise enforcement officer, Halifax.....	24	15
W. C. Henley, excise enforcement officer, Spry Bay.....	10	00
C. B. Hill, special officer, Winnipeg.....	125	65
D. J. Kearney, special exciseman, Montreal.....	198	41
J. W. Kennedy, special officer, Sydney.....	526	55
C. Knowles, assistant inspector, Winnipeg.....	714	21
J. H. H. Langevin, excise enforcement officer, Ottawa.....	140	20
G. A. Loranger, excise enforcement officer, Montreal.....	31	35
G. F. J. McNamee, special officer, Montreal.....	171	93
J. A. Masson, excise enforcement officer, Montreal.....	321	80
A. C. Moore, special officer, Ottawa.....	36	45
J. Rea, excise enforcement officer, Edmonton.....	657	55
F. P. Robinson, special officer, Fredericton.....	29	05
W. H. Stubbs, excise enforcement officer, Winnipeg.....	569	49
W. F. Wilson, chief preventive officer, Ottawa.....	99	17
A. Young, special officer, North Sydney.....	391	50
Small payments for expenses of salaried officials.....	173	20
Expenses of members of Royal Canadian Mounted Police.....	16,592	56
Expenses of members of Alberta Provincial Police.....	3,257	02
Expenses of members of Saskatchewan Provincial Police.....	73	00
Expenses of employees of Quebec Liquor Commission.....	4,732	10
Expenses of various unsalaried seizing officers.....	1,794	86
Expenses of constables, etc., with prisoners.....	1,429	51
Expenses in connection with seized vessels—Dépenses de vaisseux saisis ($1,249.92)—		
Gas boat *Cisco*: advertising, $5.60; commission on sale, $42.50.....	48	10
Gas boat *Katie*, wharfage.....	46	00
Gas boat *Marie Stella*: labour, $38.50; petty expenses, $13.76.....	52	26
Gas boat *Standard*, storage.....	40	00
Schooner *Adana C.*: advertising, $9.60; dockage, $50; storage, $125.....	184	60
Schooner *Arabia*: advertising, $32.50; dockage, $10; watchman, $115.....	157	50
Schooner *Carrie Hirtle*, wharfage, etc.	23	00
Schooner *Carrie O.*: dockage, $50; storage, $50.....	100	00
Schooner *Edna*, watchman.....	50	00
Schooner *Frank L. C.*, hauling up, dismantling, etc.....	38	56
Schooner, *Grace Low*: watchman, $72.75; sundry labour and supplies, $10.40	83	15
Schooner *Mary F. Hide*: medical examination of crew, $10; watchman, $176; petty expenses, $4.35.....	190	35
Schooner, *D. C. Mulhall*, dockage.....	13	00

STATEMENT No. 4C—Continued—**ETAT N° 4C**—Suite

Expenses of Seizures—Continued—**Dépenses de saisies**—Suite	$	cts.
Preventive Series—Concluded—*Nomenclature des services préventifs—Fin*		
Expenses in connection with seized vessels—*Concluded*—Dépenses de vaisseaux saisis—*Fin*		
Schooner *Veda McKeown*: hire of tugs, $15; moving schooner in harbour, $36.80.	51	80
Steamer *Herbert Green,* watchman	60	00
Steamer *Sadie Mack,* watchman	102	00
Services of watchman on boats *K-403* and *M-718*	9	60
Miscellaneous expenditure—Dépenses diverses ($4,923.78)—		
Advertising, $650.60; analysts' fees, $50; assistance, $299.65	1,000	25
Cartage, $408.01; cooperage, $66.27; express and freight, $1,109.68	1,583	96
Gasoline and oil, $29.70; rent of warehouse at Sydney, to Dec. 31, $342.50.	372	20
Repairs to cars, $258.15; storage, $1,214.76; telephones and telegrams, $13.23.	1,486	14
Towing cars, $73.50; transcribing evidence, $179.50; unloading liquor, $84.15.	337	15
Watchmen, $56; sundry expenses, $86.08, less $48.30 charged in error to Port of Montreal.	93	78
Services of gas boat *Ark* at Victoria	50	00
Special Branch—Division spéciale ($117.15)		
Harris, T. A., special officer, Toronto, travelling expenses	117	15
Seizures Generally—Saisies en général ($95,249.70)		
Legal services: N. E. Brossoit, Valleyfield, $439.75; W. M. Egan, Windsor, Ont., $20; Paton & Robertson, Bridgewater, $20; A. Plante, Valleyfield, $94.60	574	35
Travelling expenses, etc ($20,506.51)—		
J. C. Barton, special officer, Vancouver, travel.	449	61
O. Beaulieu, collector, Rimouski: attending steamer, $138; horse hire, $527.	665	00
J. E. Bisaillon, senior examiner, Montreal, travel	187	85
A. Blouin, senior examiner, Quebec, travel	19	00
F. J. Braund, sub-collector, Big Muddy, livery	10	00
H. L. Carson, assistant to chief preventive officer, Ottawa, travel	18	05
R. F. Coffin, captain of *Grib*, travel, etc. of self and crew	522	20
S. M. Crowe, computing clerk, Moose Jaw, travel	34	70
J. Duncan, special officer, Dalhousie, travel	312	43
G. B. Fowler, special officer, Ottawa, travel	315	25
F. R. Fraser, sub-collector, Sprague, travel	12	00
Mrs. A. B. French, special officer, Bridgeburg, travel	44	85
H. J. Gould, investigator of values, New York, automobile hire	214	80
L. Hardy, excise enforcement officer, Quebec, travel.	32	45
W. C. Henley, excise enforcement officer, Spry Bay, travel, etc	1,598	53
C. B. Hill, special officer, Winnipeg, travel	503	90
G. W. Hone, excise enforcement officer, Moose Jaw, travel	55	50
G. E. M. Hunter, assistant to chief preventive officer, Ottawa, travel	37	19
E. M. Hurst, examiner, Canso, travel	22	50
A. S. Kenney, senior clerk, Ottawa, travel	27	65
G. C. King, clerk-stenographer, Ottawa, travel	434	10
W. A. Jacques, special officer, Windsor, Ont., travel, etc	519	60
C. Knowles, assistant inspector, Winnipeg, travel	512	54
A. Lacouvée, special officer, Gaspé, travel, etc	698	56
W. G. Lewin, captain of patrol boat *Moto,* Charlottetown, expenses of self and crew.	97	63
C. H. Lynott, special officer, St. George, N.B., travel, etc	1,075	31
D. McIntosh, sub-collector, West Poplar River, travel	54	75
J. N. MacKinnon, master of patrol boat *Vagrant,* North Sydney, travel	44	75
W. J. McMahon, examiner, Weymouth, travel	47	15
G. F. J. McNamee, special officer, Montreal, travel	828	82
S. E. Mack, collector, Lunenburg, travel	13	20
J. A. Masson, excise enforcement officer, Montreal, travel	97	65
E. Miller, captain of patrol boat *No. 1*, Gaspé, travel	259	42
A. C. Moore, special officer, Ottawa, travel	784	62
F. H. Nesbitt, Snowflake, Man., livery	16	40
G. E. Norris, special customs officer, Victoria, travel	326	55
F. S. Ogilvie, wireless operator on *Sagamore,* North Sydney, travel	13	05
C. Pageau, clerk, Quebec, travel	19	00

STATEMENT No. 4C—Continued—**ETAT N° 4C**—Suite

Expenses of Seizures—Continued—**Dépenses de saisies**—Suite	$	cts.
Seizures Generally—Continued—*Saisies en général*—Suite		
Travelling expenses—*Concluded*		
U. A. Paquette, special officer, Ottawa, travel	199	23
J. B. E. Poirier, examiner, Quebec, livery	22	00
F. P. Robinson, special officer, Fredericton, travel	1,338	99
J. M. Rutherford, collector, Canso, boat hire	10	00
M. Ryan, captain of patrol boat No. 3, North Sydney, expenses of self and crew	288	28
W. H. Stubbs, excise enforcement officer, Winnipeg, travel	84	29
G. Watt, collector, Chatham, N.B., travel	44	20
Mrs. M. A. White, special officer, Ottawa, travel	735	17
W. F. Wilson, chief preventive officer, Ottawa, travel	276	09
A. Young, special officer, North Sydney, travel	817	19
Small payments for expenses of salaried officers	151	08
Expenses of members of Royal Canadian Mounted Police	5,373	48
Expenses of members of Alberta Provincial Police	14	80
Expenses of various unsalaried seizing officers	225	15
Allowances to officers for keep of horses: M. E. Atkey, Grand Forks, 2 m., $30; E. T. Calvert, New Westminster, 13 m., $195; S. Campbell, Abbotsford, 12 m., $240; E. L. Cluff, Woodstock, N.B., 15 m., $225; H. E. Beetlestone, Abbotsford, 12 m., $240; A. F. Eddy, Greenwood, 10 m., $150; U. Hanson, Woodstock, N.B., 15 m., $62.50; A. J. Smith, New Westminster, 13 m., $195; T. H. Wetmore, McAdam Junction, 12 m., $240; L. A. White, Woodstock, N.B., 15 m., $125	1,702	50
Allowances to officers for patrol duty: F. J. Braund, Big Muddy, 5¼ m., $78.75; C. R. Day, East Poplar River, 12 m., $180; G. M. Leslie, Grand Falls, 12 trips, $24; R. C. Loose, Andover, 13 m., $110.50; C. H. Martin, Killarney, 589 miles, $88.35; H. U. McCrum, Frelighsburg, 799 miles, $123.50; D. McIntosh, West Poplar River, 6 m., $90; T. R. Moulton, Penticton, 3 m., $54; J. E. Murchison, New Westminster, 13 m., $195; R. W. Price, Debec, 55 trips, $110; M. R. Smith, Penticton, 11 m., $198; A. Valade, Coaticook, 13 m., $260	1,512	10
General accounts: horseshoeing, $58; hay, 5 tons, $54; oats, 180 bush., $98.40; running expenses and repairs to motor cars, $57.80; items under $35, $103.75.	371	95
Expenses in connection with patrol boats, etc., ($70,517.84)—		
Patrol boat No. 1 ($5,440.27)—		
Wages: E. Miller, master, $1,281.25; E. Burke, engineer, $250.32; T. Shea, engineer, $50; crew, $524.95	2,106	52
Imperial Oil, Ltd., St. John: gasoline, 2,148 gal., $624.90; oil, 73 gal., $47.59; steel barrels, 14, $112; sundry items, $7.55	792	04
Pictou Marine Railway: hauling and launching, $200; repairs to hull, sails, etc., $660; labour, 279 h., $238; sundry repairs and supplies, $79.	1,177	00
Accounts under $500: provisions, $696.59; travel of crew, $51.30; uniform, $74.65; revolvers and holsters, $95.40; battery and generator, $59.50; sundry hardware and supplies, $217.16; items under $50, $170.11	1,364	71
Patrol boat No. 2, ($9,266.56)—		
Wages: J. N. Mackinnon, master, $1,318.55; J. Scott, mate, $592.74; F. Reid, engineer, $553.22; crew, $1,187.64	3,652	15
Kelly, J., North Sydney: provisions, $1,064.16; rubber clothing, $78; gasoline, 2,069 gal., $703.46; coal, 1.5 tons, $32; sundry hardware and supplies, $445.42	2,323	04
North Sydney Marine Railway Co., Ltd.: winter dockage, $100; supplying and installing 2 marine engines, $1,875; labour, 237 h., $148.50; repairs, supplies, etc., $199.01	2,322	51
Accounts under $500: coal, 3.45 tons, $60; batteries and spark plugs, $107.10; making sails, $85.47; uniform, $60; labour, 59 h., $53.75; repairs, etc., $61.75; sundry hardware and supplies, $382.08; items under $50, $158.71	968	86
Patrol boat No. 3, ($8,892.52)—		
Wages: M. Ryan, master, $786.29; S. Fiander, mate, $450; M. Young, engineer, $420; crew, $880.63	2,536	92
Kelly, J., Ltd., North Sydney: provisions, $326.59; rubber clothing, $95.75; gasoline, 1,360 gal., $462.40; sundry hardware and supplies, $435.32	1,320	06

STATEMENT No. 4C—Concluded—**ETAT N° 4C**—Fin

Expenses of Seizures—Concluded—**Dépenses de saisies**—Fin

	$	cts.
Seizures Generally—Concluded—*Saisies en général*—Fin		
Expenses in connection with patrol boats—*Concluded*		
Patrol boat No. 3.—*Concluded*		
North Sydney Marine Railway Co., Ltd.: (contracts), supplying and installing 2 marine motors, $1.700, remodelling boat, $890, extras, $582.03; repairs to crankshaft, $65.02	3,237	05
Shean, R. & Co., North Sydney: tanks, 2, $100; sundry hardware and supplies, $541.10	641	10
Accounts under $500: provisions, $303.72; coal, 4.5 tons, $94.50; dockage and storage, $75; uniform, $60; batteries, magnetos, etc., $147.70; anchor and chain, $60; repairs to sails, $81.04; labour, 69 h., $85.60; sundry hardware and supplies, $249.83	1,157	39
Patrol boat *Moto* ($4,361.42)—		
Wages: W. G. Lewin, master, $625; crew, $545.45	1,170	45
Chandler, C. H., Charlottetown: services of *Moto,* June 6 to Oct. 15, Nov. 1 to 30, at $15 a d	2,430	00
Accounts under $250: provisions, cleaners, etc., $430.32; gasoline, 625 gal., $214.30; uniform, $74.88; oil, coal, etc., $41.47	760	97
MacDonald, W. N., Sydney, services of steamer *Restless,* May, 1922	3,350	00
Cruiser *Sagamore* ($39,207.07)—		
Wages: J. C. Peters, master, $1,680; wireless operators, F. S. Ogilvie, $285, L. P. Thurber, $271.09	2,236	09
McAllister & Townsend, Sydney, services of *Sagamore,* 11 m. to Feb. 29, at $3,350	36,850	00
Accounts under $60: travel, L. P. Thurber, $25.45; pilotage, $15; uniform, $58; items under $15, $22.53	120	98
Charged in error (details under Revenue Cruisers and Preventive Service)	64	45
Total	201,186	12

STATEMENT No. 5—ETAT N° 5

Casual Revenue—Revenu casuel

Bonded Factory or Warehouse Fees ($79,665.53)—		
Halifax, $2,975; Lunenburg, $445; New Glasgow, $45; North Sydney, $120.	3,585	00
Sydney, $120; Yarmouth, $85; Charlottetown, $180; Fredericton, $120	505	00
Moncton, $10; St. John, $2,870; St. Stephen, $220; Woodstock, $255	3,355	00
Athelstan, $30; Beebe Junction, $52.50; Granby, $30; Mansonville, $30	142	50
Montreal, $23,073.30; Quebec, $2,180.15; St. Hyacinthe, $260; St. Johns, $155.	25,668	45
Sherbrooke, $400; Three Rivers, $100; Valleyfield, $270; Belleville, $120	890	00
Brantford, $130; Bridgeburg, $75; Brockville, $75; Chatham, $159.50	439	50
Cobourg, $170; Collingwood, $670; Cornwall, $60; Fort Frances, $4	904	00
Fort William, $69.10; Galt, $20.72; Goderich, $95; Guelph, $650	834	82
Hamilton, $1,666; Ingersoll, $60; Kingston, $130; Kitchener, $405	2,261	00
London, $1,768; Midland, $600; Napanee, $60; Niagara Falls, $11	2,439	00
North Bay, $30; Oshawa, $2,440; Ottawa, $1,859.30; Peterborough, $50	4,379	30
Port Arthur, $480; Port Hope, $140; Prescott, $136.46; St. Catharines, $15	771	46
St. Thomas, $900; Sarnia, $308; Sault Ste. Marie, $60; Toronto, $12,977	14,245	00
Windsor, $2,290; Brandon, $60; Portage-la-Prairie, $65; Winnipeg, $3,989	6,404	00
Regina, $345; Saskatoon, $35; Calgary, $755; Edmonton, $670	1,805	00
Fernie, $120; Grand Forks, $60; Greenwood, $60; New Westminster, $150	390	00
Prince Rupert, $705; Vancouver, $8,498; Victoria, $1,233.50; Dawson, $210	10,646	50
Extra or Overtime Services ($148,735.79)—		
Halifax, $5,179.70; North Sydney, $13.20; Sydney, $45; Yarmouth, $96.40	5,334	30
Charlottetown, $19.85; McAdam Junction, $748.80; St. John, $4,236.70	5,005	35
St. Stephen, $45; Woodstock, $260.60; Abercorn, $1,111.20; Athelstan, $3,436.80	4,853	60
Beebe Junction, $1,050.45; Coaticook, $2,119.20; Highwater, $4,488; Hull, $25.20	7,682	85
Lake Megantic, $748.80; Montreal, $8,428; Quebec, $2,430.90; Rimouski, $3.60	11,611	30
St. Armand, $3,616.50; St. Hyacinthe, $432.50; St. Johns, $4,480.80	8,529	80
Sherbrooke, $731.80; Amherstburg, $1,685; Belleville, $2,209.30; Bridgeburg, $15,084.60	19,710	70

STATEMENT No. 5—Continued—**ETAT N° 5**—Suite

Casual Revenue—Continued—**Revenu casuel**—Suite	$ cts.
Extra or overtime services—*Concluded*	
Brockville, $284.40; Chatham, $464.70; Cobourg, $282.60; Cornwall, $296.40	1,328 10
Fort Frances, $2,676 60; Fort William, $470 94; Gananoque, $170.10.....	3,317 64
Hamilton, $755.60; Kenora, $297.55; Kingston, $280.80; Kitchener, $332.50..	1,666 45
London, $1,278.60; Midland, $58.20; Niagara Falls, $11,905.40; Orillia, $80.20	13,322 40
Ottawa, $336.30; Parry Sound, $72.60; Peterborough, $10; Port Arthur, $192	610 90
Port McNicoll, $250.80; Prescott, $728.90; St. Catharines, $189; St. Thomas, $976.20.....	2,144 90
Sarnia, $7,344.10; Sault Ste. Marie, $2,650.10; Simcoe, $16 80; Sudbury, $2.20	10,013 20
Toronto, $1,362.80; Wallaceburg, $700.70; Welland, $590.30; Windsor, $19,307.10.....	21,960 90
Brandon, $2.40; Emerson, $3,914.40; Gretna, $19.80; Winnipeg, $2,925.80.....	6,862 40
Moose Jaw, $63.60; North Portal, $1,334 40; Prince Albert, $7; Regina, $70.20	1,475 20
Saskatoon, $16.40; Calgary, $269.20; Edmonton, $231.60; Lethbridge, $66....	583 20
Abbotsford, $7.20; Cranbrook, $509 40; Fernie, $57; Grand Forks, $4.80....	578 40
Greenwood, $3; Nanaimo, $1,696.60; Nelson, $27; New Westminster, $1,238.10	2,964 70
Penticton, $18; Prince Rupert, $2,017.70; Vancouver, $10,823.70; Victoria, $6,157.50.....	19,016 90
Dawson, $17; Whitehorse, $145.60.....	162 60
Storage charges ($77,298.98)—	
Halifax, $1,023.27; Yarmouth, $5.17; Charlottetown, $613.66; St. John, $703.56	2,345 66
St. Stephen, $8.10; Montreal, $25.914.53; Quebec, $1,551.65; St. Johns, $10.60; Sherbrooke, 80c.....	27,485 68
Brantford, $488.38; Fort William, $87.12; Galt, $202.82; Hamilton, $4,274.97..	5,053 29
Kingston, $253.96; Kitchener, $593.68; London, $2,296.54; Ottawa, $1,290.08..	4,434 26
Port Arthur, $129.29; Toronto, $25.816 60; Windsor, $15.25; Winnipeg, $3,933.97.....	29,895 11
Moose Jaw, $171.10; Regina, $652 06; Saskatoon, $462.54; Calgary, $1,974.35	3,260 05
Edmonton, $1,200.07; Lethbridge, $107.76; Medicine Hat, $110.51; Nanaimo, $2.22.....	1,420 56
New Westminster, $123.40; Prince Rupert, $27.06; Vancouver, $2,826.55; Victoria, $427.36.....	3,404 37
Cartage ($32,849.93)—	
Halifax, $58; Montreal, $32,737.93; London, $45.90; Port Arthur, $2.....	32,843 83
Moose Jaw, $4; Nanaimo, 10c.; Victoria, $2.....	6 10
Tobacco and Bottle Labels ($39,125.33)—	
Hull, $3; Montreal, $4,303.40; St. Hyacinthe, $100; Belleville, $736.50.....	5,142 90
Brantford, $7; Collingwood, $1; Hamilton, $30.85; Kitchener, $2,769.28.....	2,808 13
London, $8.80; Oshawa, $2; Ottawa, $16; Toronto, $1,226.88.....	1,253 68
St. Catharines, $2.80; Sault Ste. Marie, $1; Windsor, $29.757.42; Winnipeg, $9.....	29,770 22
Calgary, 40c.; Edmonton, $15; New Westminster, $100; Vancouver, $35....	150 40
Tobacco Stamping ($402.98)—	
Fredericton, $5.81; St. John, $28.95; Woodstock, 3c.; Montreal, $348.66....	383 45
Quebec, $10.17; Cornwall, $2; London, 45c.; Ottawa, $2.08.....	14 70
St. Catharines, $1; Welland, $3.83.....	4 83
Bills of Health ($2.596)—	
Vancouver, $1,336; Victoria, $1,260.....	2,596 00
Certified copies of Manifests, etc. ($687.50)—	
Montreal, $25; Niagara Falls, $7.80; Toronto, $651.50.....	684 30
Welland, $2.70; Calgary, 50c.....	3 20
Brokers' Licenses ($1,850)—	
Lake Megantic, $50; Montreal, $350; Quebec, $50; St. Hyacinthe, $50.....	500 00
Bridgeburg, $50; Guelph, $50; Hamilton, $100; North Bay, $50.....	250 00
Orillia, $150; Ottawa, $100; Simcoe, $50; Toronto, $150.....	450 00
Windsor, $50; Winnipeg, $50; Moose Jaw, $50; Saskatoon, $50.....	200 00
Edmonton, $50; Lethbridge, $50; New Westminster, $50; Prince Rupert, $50	200 00
Revelstoke, $50; Vancouver, $200.....	250 00
Sale of Unclaimed Goods ($1,905.03)—	
North Sydney, $9.49; St. John, $41.70; St. Hyacinthe, $45; Sherbrooke, $71.81	168 00
Ingersoll, $10; London, $4.36; Sault Ste. Marie, $12; Toronto, $1,497.46.....	1,523 82
Winnipeg, $69.84; Regina, $5.55; Calgary, $123.89; Edmonton, $4.39; New Westminster, $9.54.....	213 21

STATEMENT No. 5—Concluded—**ETAT N° 5**—Fin

Casual Revenue—Concluded—**Revenu casuel**—Fin

Sundry Sales ($1,486.28)—		
Sydney, $142.11; Chatham, $3; Fredericton, $1.16; St. John, $10	156	27
Montreal, $676.17; Quebec, $16.16; Paspebiac, 35c.; Three Rivers, $15	707	68
Belleville, $4.70; Brantford, $10; Bridgeburg, $21; Cobourg, $1.30	37	00
Kingston, $7.20; Lindsay, 57c.; London, $6; North Bay, $13	26	77
Owen Sound, $5.84; Peterborough, $2.79; Prescott, $25.32; Sarnia, $2	35	95
Sault Ste. Marie, $20; Toronto, $25.75; Windsor, $5.04; Whitby, $2	52	79
Winnipeg, $96.32; Prince Albert, $1; Calgary, $15	112	32
Department of Customs and Excise, $354.50; Preventive Service, $3	357	50
Refunds of Previous Years' Expenditure ($4,168.30)—		
Barrington, $4.84; Halifax, $45.64; North Sydney, $10; Fredericton, 64c	61	12
Moncton, $6; Woodstock, 62c.; Lake Megantic $135; Montreal, $230.95	372	57
Belleville, $20.70; Chatham, $15.38; Fort Wiiliam, $80; Hamilton, $10.28	126	36
Kitchener, $103.44; London, $166.18; St. Catharines, $9.85; St. Thomas, $29.13	308	60
Simcoe, $88.65; Tillsonburg, $9; Toronto, $178.80; Windsor, $19.32	295	77
Winnipeg, $752.26; Moose Jaw, $6; North Portal, 20c.; Prince Albert, $49.95	808	41
Regina, $17.28; Calgary, $171.40; New Westminster, $31; Penticton, $240.	459	68
Prince Rupert, $202.50; Vancouver, $40.08; Victoria, $120	362	58
Board of Customs, $240; Department of Customs and Excise, $1,133.21	1,373	21
Outstanding cheques ($1,866.26)—		
Antigonish, $3.69; Canso, $35.63; Halifax, $2.90; North Sydney, $20	62	22
St. John, $39.54; Athelstan, $59; Montreal, $141.30; Quebec, $1.17	241	01
St. Hyacinthe, $129.51; Sherbrooke, $42.86; Bowmanville, $2.26; Bridgeburg, $77.06	251	69
Hamilton, $8.80; Kingston, 20c.; Kitchener, $2; London, 45c	11	45
Niagara Falls, $3.37; North Bay, $57.34; Ottawa, $2.16; Port Arthur, $3.80	66	67
Stratford, $14.65; Toronto, $524.76; Windsor, $2.58; Winnipeg, $292.27	834	26
Regina, $1.56; Saskatoon, $1.49; Calgary, $302.04; Edmonton, $3.31	308	40
Medicine Hat, $7.07; Vancouver, $53.84; Victoria, $29.65	90	56
Conscience money ($569.64)—		
Yarmouth, $1.25; Fredericton, $10; St. Stephen, $2; Montreal, $15	28	25
Quebec, $31; Bridgeburg, $14.24; Cornwall, 25c.; Hamilton, $5	50	49
Niagara Falls, $11; Ottawa, $1; Sarnia, $1; Toronto, $105.75	118	75
Windsor, $18.40; Vancouver, $10; Victoria, $2	30	40
Department of Customs and Excise	341	75
Replaced Stamps ($333.60)—		
Montreal, $135.43; Quebec, 30c.; St. Johns, 75c	136	48
Hamilton, $196.82; Winnipeg, 30c.	197	12
Law Stamps ($7,177.45)—		
Ottawa, $6,732.60; Dawson, $444.85	7,177	45
Interest on Bank Balance ($32.61)—		
Fort Frances, 8c.; Sudbury, 10c.; Moose Jaw, $9.43; Vancouver, $23	32	61
Sundry items ($3.47)—		
Montreal, commission on telephone, $1; Valleyfield, cultivator license, $2; Ottawa, commission on telephone, 47c	3	47
	400,754	68

LESS—

Payment to Sheriff A. B. MacDonald, Macleod, receiver for J. H. Green, Bellevue, Alta., share of seizure, deposited to Casual Revenue in March, 1922	200	00
Payment of outstanding cheques: St. John, $15; Montreal, $85.78; Quebec, $11.90; Toronto, $121.12; Emerson, $9.80; Winnipeg, $184.03; Moose Jaw, $3; Victoria, $2.07	432	70
Home Bank cheque, held in abeyance	10	00
Refunds of duties (see Page D—109)	4,161	57
	4,804	27
Total	395,950	41

Proposed Promotion of Customs Officer at a Higher Salary than Maximum of New Class

AUDITOR GENERAL'S OFFICE, March 29, 1924.

SIR, — I am in receipt of a certificate, dated the 24th inst., for the promotion of Mr. H. G. Neelands from the position of Customs Excise Examiner (Limited Service Outport) with a salary of $1,200 to the position of Sub-Collector of Customs and Excise at Osoyoos, B.C. (Limited Service Outport) at a salary of $1,200.

Mr. Neelands was employed in the Customs service for some time prior to the re-classification and at the time of the re-classification was in receipt of a salary of $1,200 a year. The position occupied by him was classified as Customs Excise Examiner (Limited Service Outport) the compensation for which position, according to the re-classification schedule, shall not exceed $900. As, however, he was already in receipt of a salary of $1,200 that rate of pay was continued in accordance with sub-section 4 of section 11 of the Civil Service Amendment Act of 1919. It is now proposed to promote Mr. Neelands to the position of Sub-Collector of Customs and Excise (Limited Service Outport) at his former salary of $1,200, although the range of salary attached to that position is from $180 to $1,020.

Section 45B, subsection 2, of the Civil Service Act enacts that when any appointee is already in the Civil Service, in another position, the rate of compensation upon appointment to the new position either through transfer or promotion shall be the same as that received before such new appointment, provided always that no appointment shall be made at more than the maximum rate prescribed for the class.

I am of the opinion that the provisions of Section 11, subsection 3, of the amendment act of 1919 can be considered as applying only to cases in which without such provision there would be a reduction in salary due to reclassification; it will be noted that this section appears in the act under the head of "Reclassification". Any changes after the reclassification must in my opinion be dealt with under the provisions of the act referring to the compensation on transfer or promotion, that is under section 45B, subsection 2, and that subsection limits the compensation to the maximum of the new class, that is, in the present case to $1,020.

I am, Sir, your obedient servant,

WM. KEARNS, *Asst. A.G.*

The Secretary, Civil Service Commission.

CIVIL SERVICE COMMISSION, April 4, 1924.

SIR,—I beg to acknowledge receipt of your letter of the 29th ultimo, with reference to the certificate issued by the Civil Service Commission for the promotion of Mr. H. G. Neelands from the position of Customs Excise Examiner, Limited Service Outport, to the position of Sub-Collector of Customs and Excise, Limited Service Outport, at Osoyoos, B.C., at a salary of $1,200 per annum which he has been receiving for some years.

The Commission, when issuing this certificate, was aware of the provisions of sub-section 2 of section 45B of the Civil Service Act 1918, as amended, quoted in your letter and has applied the provisions of this section to all cases of transfer. If applied to the promotion, however, it will have this effect, — that an employee who, under the provisions of sub-section 3 of section 11 has preserved to him a salary higher than the maximum rate of the class in which he has

been placed, must continue indefinitely in a false position and can never be brought, through promotion to a higher class, *nearer* to earning the salary which he receives. A promotion is in its very nature, an advance to a higher position with greater responsibility and no Department would contemplate a promotion of an employee which carried with it greater responsibility and a reduced salary.

In the case of Mr. Neelands, it may be advisable to explain the circumstances which led to the promotion certificate being issued. Mr. Neelands has been employed as Customs Excise Examiner and Acting Sub-Collector at Osoyoos, for some time. He is, however, sixty-five years of age. The importance of Osoyoos as a Highway outport is steadily increasing, the district in which this outport is situated is large, and the duties of an officer there are so varied that it is considered that an alert and experienced officer should be permanently located in that district. The Department has such an officer in the person of Mr. A. Porter, the present Sub-Collector at Myncaster, B.C., which is a comparatively quiet inland outport and it was proposed to effect an exchange of positions between Mr. Porter and Mr. Neelands. For that reason Mr. Neeland's classification was to be changed from Customs Excise Examiner to Sub-Collector of Customs and Excise and the exchange of positions was also authorized, a copy of the approved request for transfer being sent to your office on the 18th March.

If the provisions of sub-section 2 of section 45B are to be strictly enforced, notwithstanding the fact that such action is distinctly detrimental to the interests of the Service, the Department will not put into effect either the promotion of Mr. Neelands, or the exchange of positions between Mr. Neelands and Mr. Porter, in and these officers will remain in their old classifications of Customs Excise Examiner, Limited Service Outport at Osoyoos, B.C., and Sub-Collector of Customs and Excise at Myncaster, respectively.

I am, Sir, your obedient servant,

W. FORAN, *Sec'y.*

WM. KEARNS, Asst. Auditor General of Canada.

AUDITOR GENERAL'S OFFICE, May 5, 1924.

SIR, — I beg to acknowledge receipt of your letter of the 4th inst., in reply to mine of March 29th, with reference to the certificate issued for the promotion of Mr. H. G. Neelands from the position of Customs Excise Examiner, Limited Service Outport, to the position of Sub-Collector of Customs and Excise, Limited Service Outport, at a salary of $1,200 a year. (File No. C-5K-5).

In your reply you appear to admit the truth of my contention that under a strict application of Subsection 2 of Section 45B of the Civil Service Act, the promotion cannot be authorized at a higher rate than the maximum salary attached to the new position, which is $1,020 in the present case. At the same time you state that if the promotion cannot be made without reducing Mr. Neeland's salary the department will not put into effect either the promotion of Mr. Neelands or the proposed transfer of positions between Mr. Neelands and Mr. Porter and that the service would suffer accordingly.

I do not think that I can take into consideration the conditions which you cite in justification of the transfer in question. That transfer may, as you state, be in the public interest, but so far as I am concerned, I must take into account the law as it is.

I am, Sir, your obedient servant,

WM. KEARNS, *Asst. A.G.*

The Secretary, Civil Service Commission.

CIVIL SERVICE COMMISSION, May 10, 1924.

SIR, — Referring to my letter of the 4th ultimo and your reply of the 5th instant in regard to the case of Mr. H. G. Neelands, the Department of Customs and Excise, I am now directed to inform you that the Commissioner of Customs and Excise has exercised his right of rejection under the provisions of Section 13 of the Civil Service Act 1918 as amended, and has decided not to carry into effect the promotion of Mr. Neelands to the position of Sub-Collector of Customs and Excise (Limited Service Outport) at Osoyoos, B.C. The Civil Service Commission has also cancelled its approval of the transfer of Mr. Neelands from Osoyoos to Myncaster and of Mr. A. Porter from Myncaster to Osoyoos, B.C.

I am, Sir, your obedient servant,

W. FORAN, *Sec'y.*

The Assistant Auditor General.

Customs Revenue: Arrears Due by Collecting Officers

AUDITOR GENERAL'S OFFICE, August 7, 1924.

SIR, — A statement was rendered a short time ago by your accountant's office to this office of the arrears due by collecting officers as on March 31st, 1924. The particulars of these arrears, which amounted to $74,894.29, were later on obtained from your accountant.

An examination of these arrears, which are mainly for defalcations, burglaries and fire losses, shows that a considerable number of them are of long standing, some dating back to 1874. I am of opinion that a statement showing how these arrears occurred, together with such other particulars as may be necessary, should be submitted to the Treasury Board for such action as may be considered necessary.

Among the arrears, I find the following arising out of the failure of the Home Bank in August 1923: —

Port of Montreal.....	$	16,774 90
Port of Toronto.....		4,875 89
Port of Windsor, Ont.....		4,002 61

I should like a full explanation of the circumstances leading up to these amounts shown as arrears. Has any legal opinion been obtained by you with regard to the status of your department as a creditor of the bank?

I am, Sir, your obedient servant,

WM. KEARNS, *Asst. A.G.*

The Commissioner of Customs and Excise.

DEPARTMENT OF CUSTOMS AND EXCISE, October 20, 1924.

SIR, — Referring to your letter of the 7th August last, having reference to arrears due by collecting Officers of this Department up to 31st March, 1924;

It is noted that you are of the opinion that a statement showing origin of these arrears, with other particulars, should be submitted to the Treasury Board for such action as they may consider necessary. In this connection I may state that this Department is very anxious that such arrears of long standing should be wiped off, in view of the fact that many of them are of a nature respecting which there is no likelihood of the amounts being recovered. With a view to accomplishing this, an effort was made during the fiscal year 1908-09, — *vide*

letter addressed to the Auditor General by the Commissioner, dated July 7th, 1908, — to have these written off by order of the Public Accounts Committee, but without success. If there is any probability that Treasury Board will take action, which will produce the effect desired, this Department will gladly make such a submission.

With regard to the items referred to in the last paragraph of your letter, being those arising out of failure of the Home Bank, affecting the Ports of Montreal, Toronto, and Windsor, Ont., I would state that these cover cheques on the Home Bank, which were tendered to and accepted by our Collectors at these ports in payment of Revenue, and having been deposited on the date the Home Bank closed its doors, were charged back to the Department by other banks concerned, when the said Home Bank cheques were protested.

Claims therefor have been filed with the liquidators, with the request that they be dealt with as preferred claims.

I have the honour to be, Sir, your obedient servant,

R. R. FARROW, *Commr.*

The Assistant Auditor General.

Customs Revenue: Surplus Collections retained at Customs Port

AUDITOR GENERAL'S OFFICE, May 2, 1924.

SIR, — In the course of a trip of inspection of various government offices in Western Canada made last summer by Mr. J. W. Reid of this office, he made a brief visit to the Customs Office at Vancouver.

When there he was informed that an amount of $62, which had been on hand for some years and which was the accumulation of amounts received in excess by the cashier was distributed among the various cashiers to enable them to make change. This surplus should not have been retained at the port, but should have been remitted to the Customs Department as Casual Revenue. Any amount that may be required to provide the cashiers with the means of making change should be advanced to them, out of the collector's contingent account, at the beginning of each fiscal year and be refunded by them at the close of the year in order to close the account.

A somewhat similar case occurred at the Port of Montreal, where an amount of $46.20 was found in 1922 to have been retained at the port for a number of years; in this instance the amount was deposited to the credit of Casual Revenue on your attention being drawn thereto. As it is quite possible that small amounts may be retained under similar circumstances at other Customs ports, I think it would be advisable to instruct your inspectors to make special enquiries at the various ports with the view of ascertaining whether any such moneys are being similarly retained.

I am, sir, your obedient servant,

WM. KEARNS, *Asst. A.G.*

The Commissioner of Customs and Excise.

DEPARTMENT OF CUSTOMS AND EXCISE, May 14, 1924.

SIR, — I have to acknowledge receipt of your letter of the 2nd instant drawing attention to an amount of $62.00, which is reported by Mr. J. W. Reid of your office as having been found on hand at the Port of Vancouver, in the course of an audit of accounts made by him at that port last summer.

This is the first intimation that such an amount stands unaccounted for at that port and instructions have been issued to have the amount remitted to the Department.

It has always been the practice of this Department to have amounts required by cashiers in making change, drawn from the accountable advance for contingencies in the Collector's hands.

Departmental instructions require that our Inspectors, when examining the business at all ports, shall report any amount of this nature, in order that it may be promptly accounted for.

I have the honour to be, Sir, your obedient servant,

R. R. FARROW, *Commr.*

The Assistant Auditor General.

Refunds of Excise Tax: Claim of Canada Malting Company

AUDITOR GENERAL'S OFFICE, February 28, 1924.

SIR; — I am in receipt of your application of January 16th for the issue of a cheque in favour of the Canada Malting Company, Limited, for the amount of $40,435.86, in payment of their claim No. 7700, for refund of Excise Tax claimed to be overpaid on malt, ex-warehouse, between May 10th, 1921 and January 25th, 1923.

From the claim papers which accompanied your application it appears that between these dates malt was purchased by the National Breweries, Limited and by Molson's Brewery, Limited, from the Canada Malting Company, Limited, the price quoted being the price in bond. When the malt was released from bond the excise duty of 3 cents per pound and the sales tax on the excise duty were paid by the *Canada Malting Company*. The Brewing Companies were separately billed by the Malting Company with (1) the price of the malt in bond plus the sales tax thereon, and (2) the Excise duty on the malt plus the sales tax on that duty. The claim for a refund of the sales tax on the Excise duty is stated to be based on a ruling of the Customs Department that this sales tax does not apply after May 10th, 1921.

The ruling referred to appears to be the following as given in your Circular No. 94-C, dated June 21st, 1921: —

"*Spirits.*—Sales tax upon spirits sold duty-paid, is applicable on the invoice "price including the duty. If domestic spirits are sold in bond, the tax will be "applicable on the invoice price, no tax being collectible on the entry when the "spirits are ex-warehoused for duty."

It appears to me that three questions arise in connection with this claim which must be satisfactorily answered before I can pass this claim.

The first question is whether the term "spirits", used in the above ruling, can be interpreted to include "malt". I find the term "malt" to be specially defined in the Inland Revenue Act, and its definition is quite distinct from that of spirits.

The second question is, does not the fact that the Canada Malting Company paid the excise duty virtually constitute the sale as one made on a duty-paid basis, instead of one made in bond. It is claimed that the Malting Company was acting merely as agents for the Brewing Companies in paying the excise duty; was such agency recognized at the time by your Department, and did your collecting officer when collecting the duty consider that he was dealing with the Canada Malting Co., or with the Brewing Companies, through their duly accredited agents?

The third question is, if the Canada Malting Company was only acting as agents for the Brewing Companies in paying the excise duty and the sales tax on that duty, why is not the claim made out on behalf of the Brewing Companies, instead of on behalf of the Malting Company?

An early consideration of these three question is requested.

I am, Sir, your obedient servant,

WM. KEARNS, *Asst. A.G.*

The Commissioner of Customs and Excise.

DEPARTMENT OF CUSTOMS AND EXCISE, April 4, 1924.

SIR, — I acknowledge receipt of your letter of the 28th February last, with reference to an application for refund, submitted by the Canada Malting Company, Limited, for the amount of $40,435.86, overpaid on malt sold to the National Breweries, Limited, and Molson's Brewery, Limited, on an in-bond basis.

Circular No. 94C, referred to in your communication, was issued by this Department for the guidance of Customs and Excise Officers, as an explanation of the tax on excisable goods, and the law applies to malt in the same manner as to spirits.

After investigation by the Department, it was satisfied that the Canada Malting Company, Limited, paid the excise duty as a matter of convenience only, in view of the fact that their employees were more often at the Customs House than the employees of the breweries, and as a matter of convenience, it was, therefore, arranged that the Canada Malting Company pay the excise duty on behalf of the brewing companies. The invoice for the excise duty was rendered weekly, and was paid to the Montreal Office of the Canada Malting Company. The malt itself was invoiced only at the end of each month, settlements being made to the head office of the Canada Malting Company at Toronto, at the price according to contract.

This matter was considered by the Board of Customs, where it was recognized that the Canada Malting Company was acting as the agent for the breweries.

As respects the third question of your communication, I may state that the sales tax was paid to the Crown by the Canada Malting Company, Limited, and not by the breweries, and, therefore, the claim is required to be submitted in their name.

I have the honour to be, Sir, your obedient servant,

R. R. FARROW, *Commr.*

The Assistant Auditor General.

Drawbacks of Customs Duties: Claim of Harris Abattoir Company

AUDITOR GENERAL'S OFFICE, February 28, 1924.

SIR, — I am in receipt of your application of the 1st inst., for the issue of a cheque in favour of The Harris Abattoir Company Limited, for the amount of $27,109.21, in payment of their claim No. D-43283 for Drawback of Duty and Sales Tax on imported green pork sides and hams.

The products covered by this claim appear to be divided into four groups as follows: —

(1) Scalded Wiltshires (Long cut hams and Cumberland cuts).
(2) American Short Cut Hams.
(3) American Wiltshires.
(4) Lard.

In the case of the Scalded Wiltshires, the imports on which the drawback is claimed are given as 2,345 hams and 2,838 Cumberland cuts having a combined weight of 120,878 pounds; the exports are given as the same number of hams and Cumberland cuts having a combined weight of 115,676 pounds; the fat, in this lot, is given in the by-products as 4,979 pounds. The ratio of the combined exports and by-products to the imports is —

$$\frac{120,655}{120,878} = 0.99815$$

In the case of the American Hams, the imports on which the drawback is claimed are given as 6,812 pieces with a combined weight of 88,000 pounds; the exports are given as 6,887 pieces with a combined weight of 91,496 pounds. The ratio of the exports to the imports in this case is

$$\frac{91,496}{88,000} = 1.0396$$

In the case of the American Wiltshires, the imports on which the drawback is claimed are given as 12,536 pieces with a combined weight of 668,366 pounds; the exports are given as 12,534 pieces with a combined weight of 676,765 pounds; the by-products are shown as 1,761 pounds. The ratio of the combined exports and by-products to the imports is

$$\frac{678,526}{668,366} = 1.0152$$

In the case of the lard, the imports were 55,665 pounds and the exports 55,000; the ratio of exports to imports being

$$\frac{55,665}{55,000} = 0.988$$

In this case, the shrinkage is stated by the investigating officer as being due to the refining process.

The investigating officer states that the difference between the weight of the green meats, as imported, as compared with the weight of the cured meats as exported, plus by-products, is caused by the absorption of moisture in the brine while curing. I find it difficult to reconcile this statement with the results given above, as in the case of the Scalded Wiltshires there appears to have been a shrinkage of 0.185 per cent, in the case of the American Hams an increase of 3.96 per cent and in the case of the American Wiltshires an increase of 1.52 per cent.

I understand that all the green pork imported is not exported after curing, but that a portion of it is consumed in Canada. If such is the case, and if the pork intended for exportation is not kept separate throughout the whole process from that intended for home consumption, it must be impossible to say that a particular piece that has been imported has been actually exported. As the drawback claimed is based on the weight of the imported material, and as the weights of the separate pieces imported are not uniform, it might be possible for the packing company in preparing its claim to select the heavier pieces imported on which to base its claim, irrespective of the weight of the several pieces exported.

It seems to me that the weight after curing must bear to the weight before curing a ratio that is practically constant. If such constant ratio were established, would it not be more equitable, both to the government and to the packing companies, to determine the weight of the raw material used by taking

the weight of the exported product as the basis, and to arrive at the weight of the raw material by applying that ratio thereto.

I should also like an explanation of the difference of 75 pieces between the number of American hams imported and the number exported.

I am, Sir, your obedient servant,

WM. KEARNS, *Asst. A.G.*

The Commissioner of Customs and Excise.

DEPARTMENT OF CUSTOMS AND EXCISE, March 26, 1924.

SIR, — I beg to acknowledge receipt of your letter of the 28th ultimo raising a question in connection with green pork sides and hams included in drawback claim D-43283 of the Harris Abattoir Company, Limited, amounting to $27,109.21.

You are advised that the claim was again submitted for investigation, and I enclose it herewith with a further report of the investigating officer.

I have the honour to be, Sir, your obedient servant,

G. W. TAYLOR, *Act. Commr.*

The Assistant Auditor General.

DEPARTMENT OF CUSTOMS AND EXCISE, TORONTO, March 18, 1924.

SIR, — I beg to acknowledge receipt of your letter of 14th inst., enclosing the above noted claim and Departmental letter No 685430, File 112788, from the Assistant Auditor General, in which he asks for certain information in connection with said claim.

I am returning the above noted claim herewith, with a further report from the Investigating Officer; also Departmental letter No. 685430, File 112788.

I have the honour to be, Sir, your obedient servant,

W. G. PAUL, *Special Inspector.*

J. M. PEAKER, Department of Customs and Excise, Ottawa.

DEPARTMENT OF CUSTOMS AND EXCISE, TORONTO, March 18, 1924.

SIR, — Claim D-43283, Harris Abattoir Co., Ltd., — As directed by you, I have visited the above claimant with a view to ascertain further information respecting the above numbered drawback claim, as requested by the Assistant Auditor General, as per Departmental letter No. 685430, File 112788.

Scalded Wiltshires

(Cut up into long cut Hams and Cumberland cuts)

Green Sides used.

120,878	pounds	as per invoice.
1,786	"	shrinkage in transit.
119,092	"	green pork sides *net*.

Long Cut Hams produced and exported.....	31,674	pounds.
Cumberland Cuts produced and exported..	84,002	"
By-products produced (sold in Canada)....	4,979	"
	120,655	"

The ratio of the combined exports and by-products to the imports is, —

$$\frac{120{,}655}{119{,}092}=1.013$$

In the case of American Short Cut Hams and American Wiltshires, the gain in weight appears to be normal; also in the case of refined lard the evaporation caused by the refining process runs from $\frac{1}{2}$ of 1 per cent to $1\frac{3}{4}$ per cent.

The amount of green pork imported and sold in Canada by this company is almost negligible. Outside of trimmings and fat (known as by-products), practically none of the product is consumed in Canada.

The imported meats are cured and are kept absolutely separate from Canadian meats, in claimant's plant.

In respect to establishing a constant ratio to determine the weight of raw materials used by taking the weight of the exported product as the basis and to arrive at the weight of the raw material by applying that ratio thereto, — in the opinion of the claimant the suggestion is impracticable and I concur therein.

Product comes out of cure according to a time schedule. If shipping conditions are such that it can be packed and loaded for export at once, it is done. However, it frequently happens that the goods are not packed at once but are allowed to drain for a period of time before packing. In such case, a less gain in cure is shown depending on the length of time left before packing.

In the case of American Hams, where a difference of 75 pieces is shown exported in excess of the number of pieces imported, according to the figures on hand at the works of the claimant, I find as follows: —

Import Car Number	Pieces Invoiced	Pieces Received	Pieces Exported
			2,484
82571	2,660	2,661	1,360
1103	2,072	2,082	1,601
143848	1,939	1,939	422
17728	141	141	1,020
	6,812	6,823	6,887

The only explanation that can be offered for this is that the pieces are counted by labourers (usually foreigners) who handle the product.

The weighing is all done by experienced scalers and it is upon weights that the values are calculated.

I have the honour to be, Sir, your obedient servant,

A. O. KENNY, *Investigator of D.B. Claims.*

W. G. PAUL, Act. Chief and General Inspector of Customs and Excise, Toronto.

Promotion projetée d'un agent de douanes à un traitement plus élevé que le maximum de la nouvelle classe.

BUREAU DE L'AUDITEUR GÉNÉRAL, le 29 mars 1924.

MONSIEUR,—Je reçois un certificat portant la date du 24 du mois courant relativement à la promotion de M. H. G. Neelands de la position d'examinateur de douanes et d'accise (service limité d'avant-port) avec traitement de $1,200, à la position de sous-percepteur des douanes et de l'accise à Osoyoos, C.-B. (service limité d'avant-port) avec traitement de $1,200.

M. Neelands a été employé dans le service de la douane pendant un certain temps avant la reclassification et touchait, lors de la reclassification un traitement de $1,200 par année. La position qu'il occupait a été classifiée comme étant celle d'examinateur de douanes et d'accise (service limité d'avant-port) et les taux de rétribution que comporte cette position d'après l'échelle de la reclassification ne doivent pas dépasser $900. Toutefois, comme ce fonctionnaire touchait déjà un traitement de $1,200, on a continué de lui payer le même montant conformément au paragraphe 4 de l'article 11 de la loi modifiant la Loi du Service civil, 1919. On se propose maintenant de promouvoir M. Neelands à la position de sous-percepteur des douanes et de l'accise (service limité d'avant-port) en lui payant le même traitement de $1,200, bien que le taux de rétribution que comporte cette position soit de $180 à $1,020.

L'article 45B, paragraphe 2 de la Loi du Service civil stipule que lorsque celui qui a été nommé est déjà titulaire d'un autre emploi dans le service civil, le taux de rétribution, lors de la nomination au nouvel emploi, soit par mutation ou promotion, doit être le même que celui reçu avant cette nouvelle nomination, pourvu toujours qu'aucune nomination ne soit faite à un taux de rétribution plus élevé que le taux maximum prescrit pour cette classe.

Je suis d'avis que les dispositions de l'article 11, paragraphe 3, de la loi modificatrice de 1919, peuvent être considérées comme s'appliquant seulement aux cas où, si cette stipulation n'existait pas, les traitements se trouveraient réduits du fait de la reclassification: on remarquera que cet article apparaît dans la loi sous la rubrique "reclassification". Tous les remaniements faits après la reclassification doivent, à mon avis, être faits conformément aux dispositions de la loi ayant trait aux traitements qui suivent le transfert ou la promotion, c'est-à-dire conformément aux stipulations de l'article 45B, paragraphe 2, et ce paragraphe limite le traitement au maximum de la nouvelle classe, c'est-à-dire, dans le cas présent, à $1,020.

Je suis, monsieur, votre obéissant serviteur,

WM. KEARNS, *A.G. adj.*

Au Secrétaire, Commission du Service civil.

COMMISSION DU SERVICE CIVIL, le 4 avril 1924.

MONSIEUR,—J'ai l'honneur de vous accuser réception de votre lettre du 29 du mois écoulé ayant trait à certains certificats émis par la Commission du Service civil en vue de la promotion de M. H. G. Neelands de la position d'examinateur des douanes et de l'accise, service limité d'avant-port, à la position de sous-percepteur des douanes et de l'accise, (service limité d'avant-port), à Osoyoos, C.-B., avec traitement de $1,200 par année, montant que touche ce monsieur depuis quelques années.

Lorsqu'elle a émis ce certificat la Commission était au courant des dispositions du paragraphe 2 de l'article 45B de la Loi modifiée du Service civil de 1918 que vous citez dans votre lettre et elle a appliqué les dispositions de cet article

à tous les cas de transfert. Si ces dispositions, cependant, sont appliquées à la promotion, il s'en suivra qu'un employé qui, aux termes des dispositions du paragraphe 3 de l'article 11, a continué de toucher un traitement plus élevé que le taux maximum de la classe dans laquelle il a été nommé, devra continuer à demeurer indéfiniment dans une fausse position et ne pourra jamais atteindre, grâce à la promotion à une classe plus élevée, une position dont le traitement se rapproche d'avantage de celui qu'il reçoit. Une promotion, de par sa nature même, est le passage à une position supérieure comportant une plus grande responsabilité et aucun ministère n'entreprendrait de promouvoir un fonctionnaire à une position qui comporterait une plus grande responsabilité et un traitement réduit.

Dans le cas de M. Neelands il sera peut-être à propos de vous expliquer les circonstances qui ont amené l'émission du certificat de promotion. M. Neelands a été employé à titre d'examinateur des douanes et de l'accise et de sous-percepteur suppléant à Osoycos depuis un certain temps. Il est, cependant, âgé de soixante-cinq ans. Comme avant-port de grande route Osoyoos prend une importance de plus en plus grande, le district où cet avant-port se trouve situé est vaste et les devoirs de l'agent à ce poste sont tellement variés que l'on considère qu'il faudrait nommer en permanence dans ce district un agent actif et expérimenté. Le ministère possède cet agent dans la personne de M. A. Porter actuellement sous-percepteur à Myncaster, C.-B., avant-port relativement de peu d'importance à l'intérieur des terres et l'on avait l'intention de faire une permutation de positions entre M. Porter et M. Neelands. Pour cette raison il fallait porter la position de M. Neelands d'examinateur des douanes et de l'accise à celle de sous-percepteur des douanes et de l'accise et la permutation a été aussi approuvée, copie de la demande approuvée ayant été envoyée à votre bureau le 18 mars.

Si les dispositions du paragraphe 2 de l'article 45B doivent être rigoureusement suivies nonobstant le fait qu'une telle action serait gravement préjudiciable aux intérêts du service, le ministère ne donnera pas suite au projet de promotion de M. Neelands ni à la permutation entre M. Neelands et M. Porter, et ces fonctionnaires conserveront les mêmes titres que leur donnait l'ancienne classification d'examinateur des douanes et de l'accise, service limité d'avant-port à Osoyoos, C.-B., et de sous-percepteur des douanes et de l'accise à Myncaster.

Je suis, monsieur, votre obéissant serviteur,

W. FORAN, *secrétaire.*

WM. KEARNS, Auditeur général adjoint du Canada.

BUREAU DE L'AUDITEUR GÉNÉRAL, le 5 mai 1924.

MONSIEUR,—J'ai l'honneur de vous accuser réception de votre lettre en date du 4 du mois courant, en réponse à ma lettre du 29 mars, ayant trait au certificat émis en vue de la promotion de M. H. G. Neelands de la position d'examinateur des douanes et de l'accise, (service limité d'avant-port) à celle de sous-percepteur des douanes et de l'accise (service limité d'avant-port) avec traitement de $1,200 par année. (Dossier n° C-5K-5.)

Vous semblez admettre dans votre réponse la justesse de mon avancé qu'en vertu de l'application rigoureuse du paragraphe de l'article 45B de la Loi du Service civil la promotion ne peut pas être autorisée lorsqu'elle comporte un salaire plus élevé que le maximum du traitement attaché à la nouvelle position, ce maximum étant dans le cas présent de $1,020. Vous déclarez en même temps que si la promotion ne peut pas être faite sans réduire le traitement de M.

Neelands le ministère ne donnera pas suite à son projet de promouvoir M. Neelands ou de faire une permutation de positions entre M. Neelands et M. Porter et que le service devra en souffrir.

Je ne crois pas pouvoir prendre en considération les circonstances que vous exposez pour appuyer le transfert dans ce cas. Il se peut que ce transfert soit, comme vous le déclarez, dans l'intérêt public, mais pour autant qu'il s'agisse de ma ligne de conduite, je dois m'en tenir à la lettre de la loi.

Je suis, monsieur, votre obéissant serviteur,

WM. KEARNS, *A.G. adj.*

Au Secrétaire de la Commission du Service civil.

COMMISSION DU SERVICE CIVIL, le 10 mai 1924.

MONSIEUR, — A propos de ma lettre du 4 du mois écoulé et de votre réponse du 5 du mois courant ayant trait au cas de M. H. G. Neelands, et du ministère des Douanes et de l'Accise, on m'a prié de vous informer que le commissaire des Douanes et de l'Accise s'est prévalu de son droit de désapprouver le projet aux termes des dispositions de l'article 13 de la Loi du Service civil modifiée de 1918, et a décidé de ne pas donner suite au projet de promotion de M. Neelands à la position de sous-percepteur des douanes et de l'accise (service limité d'avant-port) à Osoyoos, C.-B. La Commission a aussi annulé son approbation du transfert de M. Neelands d'Osoyoos à Myncaster et de M. A. Porter de Myncaster à Osoyoos, C.-B.

Je suis, monsieur, votre obéissant serviteur,

WM. FORAN, *Secrétaire.*

L'Auditeur général adjoint.

Revenu des douanes: Arrérages dus par des percepteurs

BUREAU DE L'AUDITEUR GÉNÉRAL, 7 août 1924.

MONSIEUR, — Le bureau de votre comptable nous a transmis il y a quelque temps un état des arrérages dus par des percepteurs au 31 mars 1924. Plus tard nous avons obtenu de votre comptable les détails de ces arrérages qui se chiffrent à $74,894.29.

Un examen de ces arrérages, qui consistent surtout en défalcations, vols et pertes par incendie, démontre qu'un grand nombre de ceux-ci existent depuis fort longtemps, certains remontent jusqu'à 1874. Je suis d'avis que l'on devrait soumettre un état indiquant l'origine de ces arrérages et autres détails importants au Conseil du Trésor afin qu'il prenne les mesures jugées nécessaires.

Au nombre de ces arrérages je constate les suivants attribués à la faillite de la Home Bank au mois d'août 1923:

Port de Montréal	$ 16,774 90
Port de Toronto	4,875 89
Port de Windsor, Ont	4,002 61

Seriez-vous assez bon de m'expliquer les circonstances entourant ces cas. Avez-vous obtenu l'avis de légistes concernant le *status* de votre département comme créancier de la banque?

Je suis, monsieur, votre obéissant serviteur,

WM. KEARNS, *A.G. adj.*

Le commissaire des Douanes et de l'Accise.

MINISTÈRE DES DOUANES ET DE L'ACCISE, 20 octobre 1924.

MONSIEUR, — Relativement à votre lettre du 7 août, au sujet des arrérages dus par des percepteurs de ce département, à la date du 31 mars 1924.

Nous constatons que, à votre avis, l'on devrait soumettre un état indiquant l'origine de ces arrérages, avec certains autres détails au Conseil du Trésor afin qu'il prenne les mesures jugées nécessaires. A ce sujet je vous ferai remarquer que ce département désire vivement biffer ces vieux arrérages, vu que bon nombre de ceux-ci sont tels qu'il y a peu d'espoir qu'on puisse les recouvrer. On a fait un effort dans ce sens au cours de l'exercice 1908-09, — voir la lettre adressée à l'Auditeur général par le commissaire, le 7 juillet 1908, — afin de les faire biffer par le comité des Comptes publics, mais sans succès. S'il y a probabilité que le Conseil du Trésor prenne des mesures, qui produiront les effets désirés, ce département sera heureux de lui soumettre ces cas.

En ce qui concerne les item mentionnés dans le dernier paragraphe de votre lettre, c'est-à-dire ceux occasionnés par la faillite de la Home Bank et qui se rapportent aux ports de Montréal, Toronto et Windsor, Ont., je vous ferai remarquer qu'il s'agit de chèques tirés sur la Home Bank, qui ont été présentés à nos percepteurs à ces ports comme droits et acceptés par eux; et comme ils ont été déposés le jour de la fermeture de cette banque, ils ont été imputés au compte de notre département par les banques intéressées, lorsque les chèques de ladite Home Bank ont été protestés. Nous avons présenté des réclamations aux liquidateurs à ce sujet, et nous avons demandé qu'on les traite comme des créances privilégiées.

J'ai l'honneur d'être, monsieur, votre obéissant serviteur,

R. R. FARROW, *Com.*

L'Auditeur général adjoint.

Revenu des Douanes: Excédent de perception retenu aux ports de douanes

BUREAU DE L'AUDITEUR GÉNÉRAL, 2 mai 1924.

MONSIEUR, — Au cours d'une inspection des divers bureaux du gouvernement dans l'Ouest canadien faite l'été dernier par M. J. W. Reid, de ce bureau, ce dernier fit une courte visite au bureau de la douane à Vancouver.

A ce dernier endroit on lui apprit qu'une somme de $62, dont on disposait depuis plusieurs années et qui représentait l'accumulation de surplus perçus par le caissier, était répartie entre les divers caissiers pour leur permettre de faire la monnaie. On n'aurait pas dû garder ce surplus au port, mais le remettre au département des Douanes comme revenu casuel. Toute somme requise pour permettre aux caissiers de faire la monnaie devrait leur être avancée par le percepteur à même le fonds du contingent, au commencement de chaque exercice et retournée par eux à la fin de l'année afin de balancer le compte.

On a découvert un cas quelque peu semblable à Montréal en 1922; on y gardait une somme de $46.20 depuis bon nombre d'années, mais on la déposa au compte du revenu casuel du département lorsqu'on attira leur attention à cela. Il peut se faire que l'on retienne de petits montants de ce genre à d'autres ports douaniers, je crois qu'il serait bon d'avertir vos inspecteurs de s'enquérir aux divers ports afin de savoir si on y retient de telles sommes d'argent.

Je suis, monsieur, votre obéissant serviteur,

WM. KEARNS, *A.G. adj.*

Le commissaire des Douanes et de l'Accise.

MINISTÈRE DES DOUANES ET DE L'ACCISE, 14 mai 1924.

MONSIEUR, — J'accuse réception de votre lettre du 2 courant au sujet d'un montant de $62.00, que M. J. W. Reid, de votre bureau, rapporte avoir trouvé au port de Vancouver, au cours d'une vérification des comptes qu'il fit à cet endroit l'été dernier.

Nous ne savions pas qu'on y gardait un tel montant non rapporté et nous avons demandé qu'on le remette au département.

Ce département a toujours demandé que les sommes requises par les caissiers pour faire la monnaie soient tirées sur les avances faites au percepteur pour les dépenses imprévues.

Les instructions du département stipulent que nos inspecteurs, lorsqu'ils visitent les ports, doivent faire rapport de tout montant de cette nature, afin que les intéressés en rendent compte promptement.

J'ai l'honneur d'être, monsieur, votre obéissant serviteur,

R. R. FARROW, *Com.*
L'Auditeur général adjoint.

Remboursements de droits d'accise: Réclamation de la Canada Malting Company

BUREAU DE L'AUDITEUR GÉNÉRAL, 28 février 1924.

MONSIEUR, — J'accuse réception de votre requête du 16 janvier demandant l'émission d'un chèque en faveur de la *Canada Malting Company*, au montant de $40,435.86, comme paiement de leur réclamation n° 7700, pour le remboursement de droits d'accise que l'on prétend avoir été surpayés sur le malt, à la sortie de l'entrepôt, du 10 mai 1921 au 25 janvier 1923.

D'après les documents qui accompagnaient votre lettre il appert qu'au cours de cette période la *National Breweries, Limited* et la *Molson's Breweries, Limited* ont acheté du malt de la *Canada Malting Company Limited;* le prix coté étant le prix en entrepôt. Lorsqu'on retira le malt de l'entrepôt, la *Canada Malting Company* paya les droits d'accise à raison de 3 cents la livre et la taxe de vente sur les droits d'accise. La *Malting Company* fit parvenir des comptes séparés à ces brasseries comprenant (1) le prix du malt en entrepôt plus la taxe de vente, et (2) les droits d'accise sur le malt plus les taxes de vente sur ces droits. La demande du remboursement de cette taxe de vente sur les droits d'accise est basée, dit-on, sur un règlement du ministère des Douanes à l'effet que cette taxe ne devait pas s'appliquer après le 10 mai 1921.

Le règlement en question semble être celui qui est donné dans votre circulaire n° 94-C, du 21 janvier 1921:

" *Spiritueux.* — La taxe de vente sur les spiritueux vendus à l'acquitté, " s'applique au prix facturé y compris les droits. Si on vend des spiritueux do- "mestiques en entrepôt, la taxe s'applique au prix facturé, et n'est pas percevable " sur la déclaration lorsqu'on sort les spiritueux de l'entrepôt pour le paiement " des droits ".

Il me semble que cette réclamation soulève trois points qui demandent une réponse satisfaisante avant que je puisse y faire droit.

D'abord il s'agit de décider si l'expression " spiritueux ", employée dans le règlement susmentionné, peut s'interpréter de manière à comprendre le " malt ". Je trouve une définition très précise de l'expression " malt " dans la loi du Revenu de l'Intérieur, et sa définition est tout à fait différente de celle des spiritueux.

En second lieu est-ce que la *Canada Malting Company* en payant les droits d'accise n'effectuait pas virtuellement une vente faite à l'acquitté, plutôt qu'une vente en entrepôt. On prétend que la *Malting Company* ne faisait que remplir la fonction d'agent des brasseries en payant les droits d'accise; ce fait a-t-il alors été reconnu par votre département, et votre percepteur en recevant le paiement des droits croyait-il avoir affaire à la *Canada Malting Company,* ou avec les brasseries par l'entremise de leurs agents dûment accrédités?

En troisème lieu si la *Canada Malting Company* n'agissait que comme l'agent des brasseries en payant les droits d'accise et la taxe de vente sur ces droits, pourquoi n'a-t-on pas fait cette réclamation au nom des brasseries, et non au nom de la *Malting Company?*

Je vous prierais de considérer ces questions le plus tôt possible.

Je suis, monsieur, votre obéissant serviteur.

WM. KEARNS, *A.G. adj.*

Le commissaire des Douanes et de l'Accise.

MINISTÈRE DES DOUANES ET DE L'ACCISE, 4 avril 1924.

MONSIEUR, — J'accuse réception de votre lettre du 28 février dernier, au sujet d'une demande de remboursement présentée par la *Canada Malting Company,* au montant de $40,435.86; droits surpayés, prétend-elle, sur le malt vendu en entrepôt à la *National Breweries, Limited* et à la *Molson's Breweries, Limited.*

La circulaire n° 94-C, dont il est question dans votre lettre, a été émise par le département pour la gouverne des fonctionnaires des Douanes et de l'Accise. C'est une explication de la taxe sur les marchandises sujettes aux droits d'accise, et la loi s'applique au malt de la même manière qu'aux spiritueux.

Après enquête le département en est venu à la conclusion que la *Canada Malting Company* n'a payé les droits d'accise que pour accommoder ses clients. Vu que ses employés étaient plus souvent aux bureaux de la douane que ceux de ces deux brasseries, il a été entendu que la *Canada Malting* payerait les droits d'accise au nom de celles-ci pour les accommoder. La facture des droits d'accise a été envoyée hebdomadairement, et a été acquittée au bureau de la *Canada Malting Company* à Montréal. La facture du malt n'a été présentée qu'à la fin de chaque mois, et les règlements ont été effectués au bureau-chef de la *Canada Malting Company* à Toronto, au prix convenu d'après le contrat.

La Commission des Douanes a étudié cette question, et elle a reconnu que la *Canada Malting Company* n'agissait qu'en qualité d'agent des brasseries.

Quant au troisième point soulevé dans votre lettre, je vous ferai remarquer que la *Canada Malting Company* a payé elle-même les taxes de vente à la Couronne, et, qu'en conséquence il faut que la réclamation soit présentée à son nom.

Je suis, monsieur, votre obéissant serviteur,

R. R. FARROW, *Com.*

L'Auditeur général adjoint.

Remises des droits de douanes: Récclamation de la Harris Abattoir Company

BUREAU DE L'AUDITEUR GÉNÉRAL, 28 février 1924.

MONSIEUR, — J'ai reçu votre lettre du 1er courant relativement à l'émission d'un chèque en faveur de la *Harris Abattoir Company Limited* pour la somme de $27,109.21, en règlement de sa réclamation n° D.-43283 au sujet d'un drawback de droits et de taxe de vente sur des jambons et des côtés de porc importés frais.

Les produits concernés dans cette réclamation semblent comprendre les quatre groupes suivants:

(1) Côtés Wiltshire ébouillantés (jambons coupés long et morceaux Cumberland).
(2) Jambons américains coupés courts.
(3) Flèches Wiltshire américaines.
(4) Saindoux.

Les importations de Wiltshires ébouillantés sur lesquelles on réclame le drawback représenteraient 2,345 jambons et 2,838 morceaux Cumberland, d'un poids total de 120,878 livres; les exportations comprendraient le même nombre de jambons et de morceaux Cumberland, d'un poids total de 115,676 livres. La graisse, donnée comme sous-produit, pèserait 4,979 livres. Le rapport entre les exportations et les sous-produits d'une part et les importations de l'autre serait de:

$$\frac{120,655}{120,878}=0.99815$$

Les importations de jambons américains sur lesquelles on réclame le drawback représenteraient 6,812 unités, d'un poids total de 88,000 livres; les exportations comprendraient 6,887 unités, d'un poids total de 91,496 livres. Le rapport entre les exportations et les importations serait de:

$$\frac{91,496}{88,000}=1.0396$$

Les importations de Wiltshires américains sur lesquelles on réclame le drawback représenteraient 12,536 morceaux, d'un poids total de 668,336 livres; les exportations comprendraient 12,534 unités d'un poids total de 676,765 livres; et les sous-produits pèseraient 1,761 livres. Le rapport entre les exportations et les sous-produits d'une part et les importations de l'autre serait de:

$$\frac{678,526}{668,366}=1.0152$$

Les importations de saindoux ont été de 55,665 livres, et les exportations, de 55,000 livres. Le rapport des exportations aux importations est donc de

$$\frac{55,000}{55,665}=0.988$$

D'après l'investigateur, la diminution de poids est due aux procédés de raffinement.

Celui-ci déclare que la différence entre le poids des viandes fraîches importées et celui des pièces préparées, plus les sous-produits, dépend de l'absorption de l'humidité par la saumure pendant le traitement. Il me paraît difficile de concilier cette affirmation avec les résultats indiqués ci-dessus, car dans le cas des Wiltshires ébouillantés il y aurait eu une diminution de 0.185 p. 100 et dans celui des jambons américains une augmentation de 3.96 p. 100 et dans le cas des Wiltshires américains une augmentation de 1.52 p. 100.

Je crois qu'après la préparation on n'exporte pas tout le lard importé frais, mais qu'on en vend une partie au Canada. Si c'est vrai, et si le lard destiné à l'exportation n'est pas séparé, pendant la préparation, de celui qu'on destine à la consommation au pays, il doit être impossible de dire que tel morceau importé a été réellement exporté. Vu que le drawback réclamé est basé sur le poids de la marchandise importée et que la pesanteur des morceaux n'est pas uniforme, la compagnie de salaison peut en préparant sa réclamation, choisir les morceaux importés les plus pesants pour fonder sa réclamation, sans égard au poids des morceaux exportés.

Il me semble que le poids après traitement doit être dans une proportion pratiquement constante avec la pesanteur avant traitement. Si l'on établissait ce rapport constant, ne serait-il pas plus équitable tant pour le gouvernement

que pour les compagnies de salaison de déterminer le poids de la matière première en prenant pour base celui du produit exporté et de trouver le poids de la matière première en appliquant cette proportion.

J'aimerais recevoir une explication de la différence de 75 morceaux entre le nombre des jambons américains importés et celui des exportations.

Je suis, monsieur, votre obéissant serviteur,

WM. KEARNS, *A.G. adj.*

Le commissaire des Douanes et de l'Accise.

MINISTÈRE DES DOUANES ET DE L'ACCISE, 26 mars 1924.

MONSIEUR,—J'ai reçu votre lettre du 28 écoulé qui pose un point d'interrogation au sujet des côtés de porc frais et des jambons compris dans la réclamation de drawback D-43283 de la Harris Abattoir Company, Limited au montant de $27,109.21.

La réclamation a été soumise à une nouvelle enquête, et je vous inclus un nouveau rapport de l'investigateur.

J'ai l'honneur d'être, monsieur, votre obéissant serviteur,

G. W. TAYLOR, *commissaire intérimaire.*

L'Auditeur général adjoint.

MINISTÈRE DES DOUANES ET DE L'ACCISE, TORONTO, 18 mars 1924.

MONSIEUR,—J'ai reçu votre lettre du 14 courant incluant la réclamation déjà mentionnée et la lettre du ministère n° 695430, dossier 112788, signée par l'Auditeur général adjoint, lettre sur laquelle il demande certains renseignements au sujet de ladite réclamation.

Je vous renvoie la réclamation susmentionnée avec un nouveau rapport de l'investigateur, de même que la lettre départementale n° 685430, dossier 112788.

J'ai l'honneur d'être, monsieur, votre obéissant serviteur,

W. G. PAUL, *inspecteur spécial.*

J. M. PEAKER, ministère des Douanes et de l'Accise, Ottawa.

MINISTÈRE DES DOUANES ET DE L'ACCISE, TORONTO, 18 mars 1924.

MONSIEUR,—Réclamation D-43283, Harris Abattoir Co., Limited.—A votre demande, je suis allé à l'établissement de la réclamante pour recueillir de nouveaux renseignements sur la réclamation de drawback susmentionnée, tel que le requérait l'Auditeur général adjoint, d'après la lettre départementale n° 685430, dossier 112788.

Wiltshires ébouillantés

(Coupés en jambons longs et en morceaux Cumberland)

Côtés frais employés.

120,878 livres selon la facture.
1,786 livres de diminution dans le transit.

119,092 livres de côtés de porc frais *net.*

	Livres
Jambons longs traités et exportés..	31,674
Morceaux Cumberland traités et exportés..	84 002
Sous-produits (vendus au Canada)..	4,979
	120,655

La proportion entre les exportations et les sous produits ensemble et les exportations d'autres part est de

$$\frac{120{,}655}{119{,}092} = 1.013$$

Pour ce qui est des jambons courts américains et des Wiltshires américains, l'augmentation de poids semble être normale; quant au saindoux raffiné, l'évaporation causée par le raffinement va de $\frac{1}{2}$ de 1 p. 100 à $1\frac{3}{4}$ p. 100.

La quantité de porc frais importé et vendu au Canada par cette compagnie est presque négligeable. A part les abats et la graisse (comptés comme sous-produits), une partie infime de la production se consomme au Canada.

Les viandes importées sont traitées et tenues complètement séparées des viandes canadiennes dans l'établissement de la requérante.

Quant à l'établissement d'une proportion constante pour déterminer le poids de la matière première employée en prenant pour base la pesanteur du produit exporté, l'idée est impraticable, selon l'avis de la réclamante, et c'est aussi ce que je pense.

On soustrait les produits au traitement suivant un tableau des durées. Si les conditions du transport permettent d'empaqueter les produits et de les expédier immédiatement, on le fait. Mais il arrive souvent que la marchandise n'est pas empaquetée immédiatement mais mise à tremper pendant une certaine période avant l'empaquetage. Alors, il y a moins d'augmentation au traitement, suivant la longueur du temps qui s'écoule avant l'empaquetage.

Quant aux jambons américains dont 75 auraient été exportés en sus du nombre importé, je constate ce qui suit, d'après les chiffres que j'ai trouvés à l'établissement de la réclamante:—

Numéro du wagon d'importation	Morceaux facturés	Morceaux reçus	Morceaux exportés
			2,484
82571	2,660	2,661	1,360
1103	2,072	2,082	1,601
143848	1,939	1,939	422
17728	141	141	1,020
	6,812	6,823	6,887

Toute l'explication à donner, c'est que les morceaux sont comptés par les journaliers (ordinairement des étrangers) qui font la manutention des produits.

Le pesage se fait par des peseurs expérimentés et c'est sur les pesanteurs que l'on calcule les valeurs.

J'ai l'honneur d'être, monsieur, votre obéissant serviteur,

A. O. KENNY, *investigateur des réclamations de drawbacks.*

W. G. PAUL, inspecteur général des Douanes et de l'Accise, Toronto.

AUDITOR GENERAL'S REPORT
1923-24

PART "E"

EXTERNAL AFFAIRS DEPARTMENT

DETAILS OF EXPENDITURE AND REVENUE

RAPPORT DE L'AUDITEUR GÉNÉRAL
1923-24

PARTIE "E"

MINISTÈRE DES AFFAIRES EXTÉRIEURES

DÉTAIL DES DÉPENSES ET DES REVENUS

Department of External Affairs — Ministère des Affaires extérieures	Page in Part E — Page dans la partie E	$ cts.	$ cts.
Expenditure—Dépenses			
Civil Government—			
Salaries	2	89,690 69	
Contingencies	4	25,598 99	
			115,289 68
High Commissioner's Office—			
Salaries	4	34,310 00	
Contingencies	5	87,595 97	
			121,905 97
Miscellaneous—Divers—			
Paris Agency	6	31,065 00	
Canadian Representation in the United States	6	13,008 23	
Passport Office	6	23,748 72	
Library of the High Commissioner's Office, London	6	1,033 50	
Imperial Conference	7	8,526 49	
Imperial Economic Conference	7	24,983 07	
Canadian Delegation to League of Nations	7	10,044 16	
League of Nations, Canada's contribution	7	183,668 03	
Unforeseen Expenses	7	17,589 34	
Provisional Bonus Allowance	7	13,576 75	
			327,243 29
Public Service Retirement Act, 1920	7		2,566 66
Total Expenditure			567,005 60
Revenue—Recettes			
Casual Revenue	7		57,846 29

Abatements — Fonds de retraite	External Affairs: Salaries at Ottawa — Affaires extérieures: Traitements à Ottawa	Salary — Traitements	Bonus — Boni
$ cts.		$ cts.	$ cts.
	Minister—Ministre—		
	Hon. W. L. M. King, 12 m	15,000 00	
	Under Secretary—Secrétaire—		
‡	Sir J. Pope, 12 m	8,000 00	
	Staff—Personnel		
*102 00	F. M. Baker, chief clk., 12 m	3,400 00	
51 75	G. Bearman, clk. sten., 9 m. at $1,020, 3 m. at $1,080	1,035 00	315 00
	M. Beaudet, clk. sten., 12 m	1,080 00	315 00
168 00	J. F. Boyce, sec'y clk., 12 m	3,360 00	
78 00	M. Cameron, sr. clk. sten., 12 m	1,560 00	
63 00	G. Champagne, file clerk, 12 m	1,260 00	297 00
36 00	J. G. Champagne, mess. clk., 12 m	720 00	61 55
41 66	L. C. Christie, legal adviser, 5 m. to Aug. 31 at $5,000 (resigned)	2,083 30	
114 00	J. J. Connolly, prin. clk., 12 m	2,280 00	
78 00	A. L. Cooper, sr. clk. sten., 12 m	1,560 00	
54 00	S. E. Drysdale, file clk., 12 m	1,080 00	72 00
75 00	H. Ferguson, sr. clk. sten., 12 m	1,500 00	
78 00	M. Flanagan, sr. clk. sten., 12 m	1,560 00	
49 50	A. L. Hall, clk. sten., 6 m. at $960, 6 m. at $1,020	990 00	315 00
51 00	B. Joss, clk. sten., 12 m	1,020 00	83 25
103 50	J. A. Leblanc, sr. translator, 9 m. at $2,040, 3 m. at $2,160	2,070 00	60 00
60 00	J. Losty, confidential mess., 12 m	1,200 00	297 00
87 00	K. A. McCloskey, dept'l acct. gr. 1, 12 m. at $1,740 (less half-pay 38½ d.)	1,647 55	
	F. A. McGregor, private secretary, 12 m	4,000 00	
72 00	M. Mahoney, sr. clk., 12 m	1,440 00	

Abatements — Fonds de retraite	**External Affairs: Salaries at Ottawa — Affaires extérieures: Traitements à Ottawa**	Salary — Traitements	Bonus — Boni
$ cts.		$ cts.	$ cts.
	Staff—Concluded—*Personnel*—Fin		
	D. Malcolm, sr. clk. sten., April 1 to Sept. 10 at $1,380 (resigned)	613 33	
	W. H. Measures, asst. private secretary, 12 m	3,000 00	
52 50	A. W. Merriam, sr. clk., 6 m. to Sept. 30 at $2,100 (resigned)	1,050 00	30 00
51 00	G. Murphy, clk. sten., 12 m	1,020 00	83 25
60 00	J. S. Nicol, confidential mess., 12 m	1,200 00	297 00
24 00	A. Palmer, clk. sten., Sept. 23 to Mar. 31 at $960	501 32	43 51
81 00	E. Palmer, sr. clk. sten., 12 m	1,620 00	162 00
48 00	W. M. Pappin, acct. clk., 12 m	960 00	315 00
78 00	G. Rankins, sr. clk., 12 m	1,560 00	101 02
18 25	J. Ross, file clk., 3 m. at $1,080, 1 m. to July 31 at $1,140 (resigned)	365 00	24 00
54 00	I. Schryer, file clk., 12 m	1,080 00	72 00
60 00	H. Scott, clk., 12 m	1,200 00	60 00
48 00	L. Sibley, clk. sten., 12 m	960 00	83 25
84 00	C. C. Slack, sr. clk., 12 m	1,680 00	150 00
60 00	J. C. Smith, confidential mess., 12 m	1,200 00	297 00
27 00	R. Snider, clk. sten., April 1 to Sept. 22 at $1,080 (resigned)	516 00	150 50
78 00	E. Turriff, sr. clk. sten., 12 m	1,560 00	
27 00	M. Valiquette, jr. clk. sten., 9 m. to Mar. 31 at $720	540 00	70 89
74 25	A. Walker, sr. clk. sten., 3 m. at $1,440, 9 m. at $1,500	1,485 00	261 00
‡	W. H. Walker, asst. under-secretary, 12 m	4,200 00	
175 00	R. O. Wheatley, chief clk., 12 m	3,500 00	
78 00	W. White, sr. file clk., 12 m	1,560 00	202 00
	R. A. Whitman, sr. clk. sten., Dec. 20 to Mar. 31 at $1,680	474 19	42 34
	Temporary Employees—Employés temporaires ($6,767.13)		
	C. A. Allen, chauffeur, Dec. 5 to Mar. 31 at $1,440	464 52	
	L. Brown, junior clerk-stenographer, Aug. 7 to Sept. 30 at $600	90 32	14 22
	M. M. Cavanagh, junior clerk-typist, 12 m	600 00	56 25
	M. Dillon, junior clerk, 12 m	780 00	315 00
	J. Doolan, junior clerk-stenographer, 2 m. to May 31 at $720; June 1-30 at $600	170 00	22 30
	R. Dumas, junior file clerk, July 19 to Aug. 19 (less ½ d.) at $600	50 81	4 76
	J. E. Jennings, chauffeur, April 1 to Dec. 4 at $1,440	975 48	
	M. I. Lynch, junior clerk-stenographer, 2 m. to Sept. 30 at $600	100 00	15 74
	F. Moore, senior clerk-stenographer, 12 m	1,320 00	
	M. Montgomery, clerk typist, Sept. 8–22 at $960	40 00	
	J. E. Philion, messenger clerk, 12 m	600 00	315 00
	D. M. Raye, clerk typist, Sept. 7–30 at $960	64 00	
	M. B. Story, junior clerk-stenographer, 2 m. to Sept. 30 at $600	100 00	15 74
	R. E. Wotton, chauffeur, April 1 to 23 at $1,440	92 00	
	L. F. Zavitske, senior clerk-stenographer, 12 m	1,320 00	279 00
	Passport Office—Bureau des passeports ($12,767.23)		
	W. G. Alexander, junior clerk, 12 m	600 00	336 01
	W. E. Andrews, messenger clerk, 12 m	600 00	315 00
	M. Atchison, jr. clerk-stenographer, Dec. 3 to Mar. 31 at $600	196 77	18 51
	A. G. Binks, junior clerk, 12 m	900 00	315 00
	C. W. Cattral, office boy, May 15 to Dec. 6 (less 6 d.) at $300	163 55	2 16
	A. Glaude, office boy, Dec. 6 to Mar. 31 at $300	95 97	
	A. F. Jackson, clerk, 11 m. to Mar. 31 at $960	880 00	288 75
	M. Jackson, junior clerk, 12 m	720 00	94 50
	I. Johnston, jr. clerk-stenographer, 12 m	900 00	94 50
	D. F. Kilgore, jr. clerk-stenographer, Mar. 27–31 (less ½ d.) at $600	7 26	0 68
	J. Larocque, jr. clerk-stenographer, July 28 to Mar. 31 at $600	406 45	38 13
	M. Larose, jr. clerk-stenographer, Dec. 17 to Jan. 21 at $600	58 06	9 14
	R. Larose, clerk, 12 m	960 00	315 00
	L. Lett, clerk, April 1 to May 7 at $1,200	122 58	30 34
	J. Macnee, clerk, 12 m	960 00	83 25
	E. McColgan, clerk, 12 m	960 00	83 25
	M. A. Miller, jr. clerk-stenographer, April 1 to Aug. 16 at $600	225 81	35 54
	W. O'Brien, jr. clerk-stenographer, April 1 to July 15 at $600	174 19	22 48
	F. O'Donnel, office boy, June 11–16 (less ½ d.) at $300	4 58	
	M. Pfeil, jr. clerk-typist, 8 m. to Nov. 30 at $600	400 00	37 44
	G. C. Pinhey, clerk, 12 m	1,000 00	315 00
	A. Proulx, office boy, April 1 to May 8 (less ½ d.) at $300	31 05	

Abatements — Fonds de retraite	External Affairs: Salaries at Ottawa — Affaires extérieures: Traitements à Ottawa	Salary — Traitements	Bonus — Boni
$ cts.		$ cts.	$ cts.
	Passport Office—Concluded—*Bureau des passeportes*—Fin		
	M. Robertson, jr. clerk-stenographer, April 1 to July 27 at $900	290 32	30 46
	G. St. Laurent, jr. clerk-stenographer, Jan. 21 to Mar. 31 (less ½ d.) at $600	116 94	11 04
	B. Salt, junior clerk, 12 m	600 00	94 50
	A. Shuster, jr. clerk-stenographer, July 16 to Dec. 15 at $600	250 00	39 35
	M. E. Snelson, jr. clerk-stenographer, Aug. 17 to Mar. 31 at $600	374 19	58 96
	M. Sugarman, jr. clerk-stenographer, April 1 to Mar. 25 (less ½ d.) at $600	589 51	55 25
	M. Valiquette, junior clerk, 3 m. to June 30 at $720	180 00	23 61
		109,225 05	8,046 42
	Charged as follows—		
	Civil Government Salaries	89,690 69	
	Civil Government Contingencies	6,767 13	
	Passport Office	12,767 23	
			109,225 05
	Provisional Bonus Allowance	.....	8,046 42
			117,271 47

*Superannuation Fd. No. 1. ‡35 years' service completed.

External Affairs Department: Civil Government Contingencies — **Ministère des Affaires extérieures: Dépenses contingentes du gouvernement civil**

	$ cts.
Salaries at Ottawa (Page E—3)	6,767 13
Stationery Office supplies, $3,811.19; King's Printer's account, $4,184.09	7,995 28
Subscriptions to newspapers, $789.88; telegrams, $4,016.97; postage, $114.30	4,921 15
Telephone messages, $428.10; express, $154.05; uniform for messenger, $133.65	715 80
Duty and freight on automobile, $471.96; chauffeur's uniform, $320.50	792 46
Accessories and repairs to departmental automobiles, $2,366.41; sundries, $572.78.	2,939 19
Travelling expenses: Hon. W. L. M. King, $588.58; Sir Joseph Pope, $167.81; F. M. Baker, $12.25; J. B. Challies, $170.90; F. A. McGregor, $41.35; W. H. Measures, $144.22; J. H. Nichol, $47.90; W. J. Stewart, $294.97	1,467 98
	25,598 99

Abatements — Fonds de retraite	High Commissioner's Office, London: Salaries — Bureau du Haut-Commissaire, Londres: Traitements	Salary — Traitements	Bonus — Boni
$ cts.		$ cts.	$ cts.
	High Commissioner—Haut commissaire—		
	Hon. P. C. Larkin, 12 m	10,000 00	
	Secretary—		
29 16	W. L. Griffith, April 1-30 at $7,000 (retired)	583 33	
320 84	L. T. Pacaud, 11 m. to Mar. 31 at $7,000	6,416 67	
	Staff—Personnel		
*60 00	T. Allin, dept'l acct., gr. 4, 12 m	3,000 00	
105 00	E. Churchouse, sr. clk., 12 m	2,100 00	60 00
90 00	P. M. Dearle, prin clk., 12 m	1,800 00	119 00
	E. M. Fox, private secretary's allowance, 12 m	600 00	
60 00	W. G. Fox, file clk., 12 m	1,200 00	237 75
‡	E. V. Luke, asst. sec'y, 12 m	3,600 00	
120 00	E. MacLeod, head clk., 12 m	2,400 00	60 00
‡	C. J. Taylor, asst. sec'y, 9 m. to Dec. 31 at $3,480 (superannuated)	2,610 00	

Abatements — Fonds de retraite	High Commissioner's Office, London: Salaries — Bureau du Haut Commissaire, Londres: Traitements	Salary — Traitements	Bonus — Boni
$ cts.		$ cts.	$ cts.
	Temporary Employees—Employés temporaires ($21,389.78)		
	B. Caverhill, junior clerk-stenographer, 4 m. to Mar. 31 at $840	280 00	31 48
	H. Commander, junior clerk, 7 m. to Mar. 31 at $840	490 00	32 85
	J. Dawes, clerk-typist, 12 m	960 00	83 25
	Q. Fischer, clerk-stenographer, 12 m	960 00	83 25
	E. M. Fox, clerk-stenographer, 12 m	960 00	83 25
	G. R. Gotts, doorkeeper, 12 m	1,320 00	279 00
	M. G. Hailes, senior clerk-stenographer, 12 m	1,320 00	279 00
	L. S. Jones, senior clerk, 12 m	1,260 00	
	H. W. Kember, senior clerk, 12 m	1,320 00	279 00
	L. Lucas, clerk-stenographer, 12 m	960 00	315 00
	L. H. Mancock, junior clerk, 8 m. at $600	400 00	35 11
	E. McLaughlin, clerk-stenographer, 12 m	960 00	83 25
	G. L. McLennan, account clerk, 12 m	1,380 00	279 00
	L. T. Pacaud, joint secretary, April 1–30 at $7,000	583 33	
	C. W. Parsons, messenger clerk, Oct. 28 to Mar. 31 at $600	256 45	134 64
	H. R. Patrick, senior clerk, 12 m	1,320 00	279 00
	M. E. Payter, junior clerk, 12 m	600 00	94 50
	W. T. Read, junior clerk, 12 m	600 00	315 00
	A. Simpson, office boy, 12 m	300 00	56 25
	A. Spawforth, telephone operator, 12 m	600 00	94 50
	A. Spire, senior clerk-stenographer, 12 m	1,320 00	279 00
	A. Towler, senior clerk-stenographer, 12 m	1,320 00	279 00
	R. J. White, information clerk, 12 m	960 00	315 00
	P. Whittle, clerk-stenographer, 12 m	960 00	315 00
		55,699 78	4,502 08
	Charged as follows—		
	Civil Government Salaries	34,310 00	
	Civil Government Contingencies	21,389 78	
			55,699 78
	Provisional Bonus Allowance		4,502 08
			60,201 86

*Superannuation Fd. No. 1.
‡35 years' service completed.

High Commissioner's Office: Civil Government Contingencies — Bureau du Haut Commissaire: Dépenses contingentes du gouvernement civil	$ cts.
Salaries of temporary employees.....(Page E—5)	21.389 78
Allowance to High Commissioner in lieu of house and furniture.....	5,000 00
Stationery, $2,431.47; postage, $2,232.02; telegrams, $3,989.83.....	8,653 32
Telephone messages and exchange service, $1,649.68; fuel, $219.56.....	1,869 24
Newspapers and publications, $999.53; electric light, $620.65.....	1,620 18
Cleaning offices, $1,381.22; rent of offices, $17,777.63; towel supply, $195.88..	19,354 73
Stenographic services, $550.95; typewriters, $1,274.62; carfare, $365.47.....	2,191 04
Cab and taxi hire, $501.28; income tax, staff, $1,323.65; floral wreaths, $141.01..	1,965 94
Meals for staff working late, $350.70; Christmas gratuities, $223.87.....	574 57
E. Montizambert, publicity service, $384.53; wages of chauffeur, $1,290.64.....	1,675 17
Advertising, $8,255.80; wages, $203.51; sundries, $2,406.44.....	10,865 75
Professional services: J. Reid Hyde, L.I.A., G.A., $3,408.98; Septimus Warwick, F.R.I.B.A., $2,433.33.	5,842 31
Travelling expenses: P. C. Larkin, $5,265.30; J. P. Molloy, $32.65; L. T. Pacaud, $711.99; H. R. Pickup, $584.....	6,593 94
	87,595 97

Paris Agency: Salaries — Agence de Paris: Traitements		Salary — Traitements	Bonus Allowance — Boni
		$ cts.	$ cts.
Philippe Roy, commissioner general, 12 m		12,000 00	2,500 00
P. Dupuy, secretary, 12 m., $3,000; allowance, $500		3,500 00	
M. E. Capdéville, confidential messenger, 12 m		960 00	315 00
G. Clement, clerk-stenographer, 12 m		1,260 00	
E. Jones, messenger clerk, 12 m		600 00	315 00
G. Massot, clerk-typist, 12 m		960 00	315 00
L. Voute, clerk-stenographer, 12 m		960 00	83 25
		20,240 00	3,528 25
Charged as follows—			
Paris Agency	$ 22,740 00		
Provisional Bonus Allowance	1,028 25		
	$ 23,768 25		

Paris Agency—Agence de Paris	$ cts.
Salaries, $20,240; bonus allowance, P. Roy, $2,500 (detailed above)	22,740 00
P. Roy: travelling expenses, $55.95; maintenance of motor car, $3,000	3,055 95
Rent of offices, $1,189.25; office furnishings, $159.10; electric light, $85.20	1,433 55
Taxes, $975.75; postage, $345.35; cleaning offices and materials used, $169.13	1,490 23
Newspapers, books, etc., $623.95; subscriptions to charities, etc., $114.60	738 55
Sundry stationery supplies, $593.10; dinner and reception for the Confederation Canadienne, $104.40	697 50
Telephone service, $265.92; telegrams, $289.86; sundries, $353.44	909 22
	31,065 00

Canadian Representation in the United States
Représentation du Canada aux Etats-Unis

M. M. Mahoney, agent, Dept. of External Affairs: services, 12 m., $5,000; living allowance, 12 m., $1,800	6,800 00
B. Carter, secretary, services, 12 m	1,860 00
T. W. King, resident correspondent, services, 12 m	1,200 00
Newspapers and publications, $210.91; postage, $197; car fares, $201.80	609 71
Sundry stationery supplies, $230.79; printing, $58; storage, $353.50; telegrams, $199.84	842 13
M. M. Mahoney, travelling expenses and taxi hire	1,593 11
Sundry small expenses	103 28
	13,008 23

Passport Office—Bureau des passeports

Salaries at Ottawa (Page E—3)	12,767 23
Department of Public Printing and Stationery: printing, $10,043.49; stationery, $884.01	10,927 50
Sundry small expenses	53 99
	23,748 72

Library of the High Commissioner's Office
Bibliothèque du Haut Commissaire

Department of Public Printing and Stationery, $504.59; postage, $39	543 59
Subscriptions to newspapers and publications, $471.91; sundries, $18	489 91
	1,033 50

Imperial Conference—Conférence impériale	$ cts.
Rt. Hon. W. L. Mackenzie King and staff, travelling and living expenses.....	6,499 24
O. D. Skelton, Ph.D.: services, July 30 to Sept. 3, 36 d. at $50, $1,800; travelling expenses, $227.25.....	2,027 25
	8,526 49

Imperial Economic Conference—Conférence économique impériale

Travelling and living expenses: Rt. Hon. W. L. Mackenzie King and staff, $3,032.67; Hon. G. P. Graham and staff, $6,217.50; Sir Lomer Gouin and staff, $6,698.47.....	15,948 64
O. D. Skelton, Ph.D.: services, Sept. 4 to Dec. 1, 89 d at $50, $4,450; travelling expenses, $618.15.....	5,068 15
Col. Reid Hyde, London, England, resident secretary, services, Sept. 3 to Nov. 23, 816 h. or 116½ d. of 7 h. at £7 per d.....	3,966 28
	24,983 07

Canadian Delegation to League of Nations
Délégation canadienne à la Ligue des Nations

Travelling and living expenses—	
Hon. Geo. P. Graham, $3,370; H. F. Sherritt, private secretary, $730; E. Pelletier, messenger, $505.....	4,605 00
Sir Lomer Gouin and staff.....	5,402 56
Supplies for private car.....	36 60
	10,044 16

League of Nations—Ligue des Nations

Canada's contribution towards the maintenance of the permanent secretariat of the League of Nations for the year 1923-24.....	183,668 03

Unforeseen Expenses—Dépenses imprévues

Transportation and entertainment of distinguished visitors to Canada: Australian Trade Delegation, $763.09; Rt. Hon. D. Lloyd George, $913; President Harding of the United States, $5,082.21; Hon. Chas. E. Hughes, Secretary of State of the United States, $1,278.85; Rt. Hon. W. F. Massey, Premier of New Zealand, $1,076.15; Premiers of New South Wales and Victoria, $501.76; Hon. E. J. Theodore, Premier of Queensland, Australia and party, $682.15; Hon. W. R. Warren, Premier of Newfoundland and party, $62.55..	10,359 76
Cadillac car for Prime Minister, $7,150, less allowance for old car, $300.....	6,850 00
Expenses of investigation into cause of death of Yves Lefebvre de Bellefeuille in Madrid.....	379 58
	17,589 34

Provisional Bonus Allowance—Boni de cherté de vie

For details see pages E—4 $8,046.42; E—5 $4,502.08; E—6 $1,028.25.....	13,576 75

Public Service Retirement Act, 1920
Fonds de retraite du service public, 1920

For details see Finance Department (Part F).....	2,566 66

External Affairs Department: Revenue
Ministère des Affaires extérieures: Revenu

Casual Revenue—Revenu Casuel

Passport fees, $56,772.04; visa fees, $598.....	57,370 04
High Commissioner's Office, London: sale of old furniture, $315.12; sale of waste paper, $141.70; sundry revenue, $19.43.....	476 25
	57,846 29

AUDITOR GENERAL'S REPORT

1923-24

PART "F"

FINANCE DEPARTMENT

DETAILS OF EXPENDITURE AND REVENUE

RAPPORT DE L'AUDITEUR GÉNÉRAL

1923-24

PARTIE "F"

MINISTÈRE DES FINANCES

DÉTAIL DES DÉPENSES ET DES REVENUS

Finance Department: Summary of Expenditure and Revenue — Ministère des Finances: Sommaire des dépenses et des revenus	Page in Part F — Page dans la partie F	$ cts.	$ cts.
Expenditure—Dépenses			
Civil Government—Gouvernement civil—			
Salaries	3	361,011 35	
Contingencies	20	32,410 96	
Lieutenant Governors' Salaries	21	80,061 78	473,484 09
Public Debt Expenditure—Dépenses de la dette publique—			
Interest on Public Debt	21	136,237,871 69	
Premium, Discount and Exchange	22	1,296 31	
Sinking Funds	22	3,113,004 78	
Charges of Management	25	992,611 27	
Charges of Management: Loan Account	27	7,705,543 61	148,050,327 66
Superannuation, under Statute—Pensions de retraite en vertu de la loi—			
Superannuation Fund No. 1	28	748,787 75	
Public Service Retirement Act	89	419,227 47	1,168,015 22
Superannuation, under Supply Bill—Pensions de retraite en vertu du budget des crédits—			
Superannuation Fund No. 3	(T-7)		
Public Service Retirement Act—Loi de retraite du service public—			
(Total expenditure by all Departments, $565,178.20)	28		
Pensions, under Statute—Pensions en vertu de la loi—			
Pensions to Judges	43	179,065 12	
Militia Pensions Act, 1901	46	640,336 83	
Royal Canadian Mounted Police	60	91,147 06	910,549 01
Pensions under Supply Bill—Pensions en vertu du budget des crédits—			
Miscellaneous Pensions	44	13,491 72	
European War Pensions	44	32,344,941 32	
Fenian Raid Pensions	44	633 00	
Militiamen on Active Service and Northwest Rebellion	44	39,612 11	
Royal Canadian Mounted Police	62	4,330 90	32,403,009 05
Subsidies to Provinces—Subventions aux provinces	64		12,386,136 08
Miscellaneous—Divers—			
Expenses of Administration of Business Profits War Tax Act and Income War Tax Act	81	1,792,435 14	
Ottawa Improvement Commission	84	150,000 00	
National Battlefields Commission	86	41,600 00	
Royal Commission on Pulpwood	88	48,172 51	
Supervision of Government Purchases and Sales	89	39,109 10	
Unforeseen Expenses	89	16,419 93	
Gratuities	89	1,063 32	
Provisional Bonus Allowance	89	209,013 41	
Canadian Patriotic Fund	89	210,000 00	
Canadian Association for the Prevention of Tuberculosis	90	20,000 00	
Canadian Athletic team at the International Olympic Games, 1924	90	15,000 00	
Canadian Branch of St. John Ambulance Association	90	5,000 00	
Canadian General Council of the Boy Scouts Association	90	15,000 00	
Canadian Institute of Mining and Metallurgy	90	3,000 00	
Canadian National Institute for the Blind	90	20,000 00	
Canadian National Committee of Mental Hygiene	90	5,000 00	
Canadian National Safety League	90	25,000 00	
Canadian Social Hygiene Council	90	5,000 00	
Canadian Press, Limited, Canadian Telegraph Service	90	50,000 00	
Canadian Press, Limited, British Cable Service	90	8,000 00	
Dominion Council of Girl Guides	90	3,000 00	
Interparliamentary Union for Peace	90	200 00	
Royal Astronomical Observatory	90	2,000 00	
Royal Canadian Academy of Arts	90	7,500 00	
Royal Society of Canada	90	8,000 00	
Scottish Pioneer Association, to assist in the "Hector" Celebration	90	15,000 00	
Subscription to the Empire Parliamentary Association	90	2,000 00	

Finance Department: Summary of Expenditure and Revenue — **Ministère des Finances: Sommaire des dépenses et des revenus**	Page in Part F — Page dans la partie F	$ cts.	$ cts.
Expenditure-Concluded—*Dépenses*-Fin			
Towards construction of Champlain Monument at Orillia, Ont	90	5,000 00	
Victorian Order of Nurses	90	10,000 00	
Ottawa Branch of the Royal Mint	90	200,000 00	
City of Ottawa, annual payment	90	75,000 00	
Board of Audit	90	32 00	
			3,006,545 41
Total Expenditure—Total des dépenses			198,398,066 52
Revenue—Revenus			
Casual Revenue, Finance	92	534,588 83	
" Pensions	93	81,853 86	
			616,442 69
Fines and Forfeitures	93		27,230 74
Interest on Investments	93		11,916,479 11
Premium, Discount and Exchange	94		2,159,517 49
War Tax Revenue	95		61,359,885 53
Superannuation Revenue (Fund No. 1)	95		8,722 24
Total Revenue—Total des revenus			76,088,277 80
Open Accounts—Comptes ouverts			
Housing Scheme	90		2,967,972 96
Loans to Railways	91		24,550,000 00
Loan to Can. Government Merchant Marine, Ltd	91		1,500,000 00
Advances to Harbour Commissions	91		6,512,000 00
Superannuation Fund No. 2	95		40,891 37
Retirement Fund	95		436,829 35

Abatements — Fonds de retraite	**Finance: Salaries at Ottawa** — **Finances: Traitements à Ottawa**	Salary — Traitements	Bonus — Boni	Overtime — Heures supplémentaires
$ cts.		$ cts.	$ cts.	$ cts.
	Minister—Ministre—			
	Hon. W. S. Fielding, 12 m	10,000 00		
	Deputy Minister—			
‡	J. C. Saunders, 12 m	10,000 00		
	Staff—Personnel			
39 00	E. C. Adams, jr. currency clk., 12 m	780 00	315 00	2 25
45 00	M. G. Adamson, jr. clk. typist, 12 m	900 00	94 50	12 00
63 00	H. Albert, clk., 12 m	1,260 00	297 00	7 75
27 00	J. Alexander, office boy, 12 m	540 00	94 50	5 75
65 00	V. Alford, currency clk., 12 m	1,300 00		3 50
39 00	M. G. Allan, jr. audit clk., 12 m	780 00	94 50	
129 00	M. G. Anderson, dept'l acct., gr. 3, 12 m	2,580 00		
42 00	M. E. Armstrong, jr. clk., 12 m	840 00	315 00	
39 00	L. A. Bailey, jr. clk., 12 m	780 00	94 50	16 75
39 00	N. Bassett, jr. clk., 12 m	780 00	94 50	17 00
54 00	J. Baxter, clk., 12 m	1,080 00	72 00	22 13
45 00	G. Beall, jr. clk., 12 m	900 00	315 00	10 25
54 00	F. Beaman, sr. mess., 12 m	1,080 00	315 00	
48 00	R. Beaman, office appliance operator, gr. 2, 12 m	960 00	83 25	
84 00	H. M. Beith, sr. clk., 12 m	1,680 00	150 00	21 38
32 50	P. Belanger, jr. audit clk., April 1 to Jan. 15 at $780 (transferred to M. and F.)	616 45	74 64	
42 00	F. Belier jr. currency clk., 12 m	840 00	94 50	13 25
63 00	H. Bennie, currency clk., 12 m	1,260 00		9 50

Abatements — Fonds de retraite	Finance: Salaries at Ottawa — Finances: Traitements à Ottawa	Salary — Traitements	Bonus — Boni	Overtime — Heures supplémentaires
$ cts.	*Staff*–Continued—*Personnel*–Suite	$ cts.	$ cts.	$ cts.
	G. Bergeron, jr. clk., 12 m	900 00	315 00	6 50
45 00	T. Bessett, jr. clk., 12 m	780 00	94 50	12 00
39 00	R. M. Biggs, clk., 12 m	1,260 00	297 00	
63 00	E. F. Bishop, jr. clk., 12 m	900 00	94 50	23 25
45 00	C. K. Black, sr. clk., 12 m	1,380 00	279 00	66 56
69 00	W. L. Blair, dept'l acct., gr. 5, 12 m	4,020 00		
‡	J. Blanchfield, jr. clk. sten., 12 m	840 00	94 50	9 00
42 00	J. Boileau, jr. currency clk., 12 m	780 00	94 50	
39 00	C. Bond, clk., 12 m	1,080 00	72 00	2 25
54 00	L. Bourdeau, jr. clk., Aug. 31 to Mar. 31 at $600	351 61	49 99	21 63
17 58	P. H. Boville, jr. clk., 12 m	780 00	315 00	11 00
39 00	G. Boyle, jr. clk., 12 m	840 00	315 00	12 63
42 00	H. Boyle, jr. clk., 12 m	840 00	94 50	13 00
42 00	L. Boyle, jr. currency clk., 12 m	780 00	94 50	11 25
39 00	J. A. Bradford, sr. clk., 12 m	1,620 00	162 00	
81 00	R. W. Breadner, commissioner of taxation, 12 m	6,000 00		
*120 00	J. T. Brisson, dept'l acct., gr. 2, 12 m	2,100 00	60 00	
105 00	E. L. Brittain, dept'l acct., gr. 5, 12 m	4,020 00		
‡	D. Broker, jr. clk., 12 m	780 00	94 50	1 50
39 00	E. Brown, jr. clk., 12 m. at $840 (less 1 d. April)	837 67	94 18	12 50
42 00	F. Buckles, jr. clk., 12 m	900 00	94 50	7 50
45 00	I. Buckley, jr. clk., 12 m	780 00	94 50	
39 00	E. Burke, sr. mess., 12 m	1,080 00	315 00	7 75
54 00	G. B. Burns, prin. acct. clk., 12 m	1,800 00	119 00	
90 00	M. W. Burton, jr. clk., April 1 to Oct. 15 at $780 (resigned)	421 45	51 02	
13 00	M. Busby, clk., 12 m	1,080 00	72 00	2 25
	J. Cameron, currency clk., 12 m	1,300 00	297 00	6 25
54 00	C. E. Campbell, dept l acct., gr. 3, 12 m	2,580 00		
65 00	A. Capbert, jr. clk., 5 m. to Aug. 31 at $900 (resigned)	375 00	39 35	
129 00	G. E. Carleton, clk. sten., 12 m	1,250 00	.....	54 75
11 25	G. Chaloner, jr. clk., 5 m. to Aug. 31 at $840 (resigned)	350 00	39 35	
62 50	B. Chamney, jr. clk. sten., 12 m. at $840 (less ½ d.)	838 87	94 31	13 75
7 00	T. Chandler, jr. clk., 12 m. at $900 (less 16 d.)	860 66	90 33	22 25
38 50	L. Charleson, clk., 12 m	1,020 00	83 25	16 00
45 00	I. Charrier, jr. clk. b'k. k'p'r., 12 m. at $900 (less 1 d. Feb.)	897 42	94 17	
51 00	M. A. Charron, jr. clk., 12 m. at $840 (less 2 d., Aug.)	835 50	93 94	8 25
45 00	J. Chasse, jr. clk., 12 m	840 00	94 50	1 50
42 00	G. Chugg, jr. clk., 12 m. at $780 (less 5 d.)	769 46	93 18	
42 00	A. Clark, jr. clk., 12 m	900 00	315 00	7 25
39 00	C. E. Clark, mess. clk., Apr. 1 to June 4 at $840 (resigned)	149 33	56 00	
45 00	G. H. Cluffe, dept'l. acct., gr. 1, 12 m	1,740 00	150 00	
7 00	M. Clyne, jr. clk., 12 m	900 00	94 50	7 25
87 00	K. Cody, jr. clk., 12 m	780 00	94 50	6 25
45 00	V. Coe, jr. currency clk., 12 m	780 00	94 50	15 88
39 00	M. Collins, jr. currency clk., 12 m	1,000 00	83 16	3 75
39 00	L. Conn, jr. currency clk., 12 m	900 00	94 50	4 88
50 00	G. Connell, jr. clk., 12 m	840 00	94 50	
45 00	H. Cooch, clk., 12 m	1,080 00	315 00	3 63
42 00	J. W. Cooke, sr. acct. clk., 3 m. at $1,320, 9 m. at $1,380	1,365 00	.....	
54 00	M. Cooper, clk., Apr. 1 to Feb. 25 at $1,020 (resigned)	923 27	75 27	18 94
68 25	R. W. Crabbe, clk., 12 m	1,080 00	315 00	32 88
38 25	E. K. Creelman, clk., 7 m. to Oct. 31 at $1,140 (resigned)	665 00	42 00	
54 00	L. Cross, jr. clk., 12 m	900 00	94 50	18 75
23 75	P. Cullen, jr. currency clk., 6 m. to Sept. 30 at $780 (less 11½ d., resigned)	365 56	44 26	
45 00	M. Cutts, jr. currency clk., 12 m	900 00	94 50	5 88
16 25	L. D'Aoust, jr. clk., 12 m	900 00	94 50	9 50
	R. D. D'Aoust, jr. currency clk., 12 m	840 00	94 50	9 63
45 00	K. Davy, jr. currency clk., 12 m	780 00	94 50	2 25
42 00	S. Dawson, sr. clk. b'k. k'p'r., 12 m	1,740 00	150 00	
39 00	M. Denison, jr. audit clk., 12 m. at $780 (less 68½ d. and half-pay, 84 d.)	541 35	65 57	
87 00	R. Deschamps, clk., 12 m	1,020 00	83 25	
32 50	M. Desjardins, jr. clk., 12 m	900 00	315 00	3 25
51 00	E. Deslauriers, jr. clk. typist, 7 m. to Oct. 31 at $780 (resigned)	455 00	55 09	
45 00				
16 25				

Abatements — Fonds de retraite	**Finance: Salaries at Ottawa — Finances: Traitements à Ottawa**	Salary — Traitements	Bonus — Boni	Overtime — Heures supplémentaires
$ cts.	*Staff*–Continued—*Personnel*–Suite	$ cts.	$ cts.	$ cts.
45 00	D. Dewar, jr. clk., 12 m	900 00	94 50	
54 00	W. J. Dixon, sr. mess., 12 m	1,080 00	315 00	
42 00	L. Doherty, jr. clk., 12 m	840 00	94 50	11 25
47 50	G. Dorion, jr. currency clk., 12 m	950 00	94 50	
33 00	E. Drouin, jr. audit clk., 12 m	660 00	94 50	
42 00	P. Dube, jr. clk. typist, 12 m	840 00	315 00	10 75
17 82	R. Dumas, jr. clk., Aug. 28 to Mar. 31 at $600	356 45	33 36	
45 00	A. Dupuis, jr. clk., 12 m. at $900 (less 3 d., Jan.)	892 75	93 68	1 50
36 00	A. F. Edwards jr. clk., 12 m. at $720 (less 4½ d.)	711 06	93 27	6 25
42 00	R. N. Ellis, jr. currency clk., 12 m	840 00	94 50	5 63
65 00	A. J. Estabrooks, acct. clk., 12 m	1,300 00		
54 00	I. Farmer, clk., 12 m	1,080 00	72 00	21 38
54 00	M. Fenn, clk., 12 m	1,080 00	72 00	31 88
54 00	M. Fenton, clk. sten., 12 m	1,080 00	72 00	
35 75	M. Ferguson, jr. currency clk., 12 m. at $780 (less 55 d.)	660 06	266 56	4 13
36 00	J. I. Ferrier, jr. clk., 12 m. at $720 (less 29½ d.)	661 74	86 80	
65 25	E. S. Fetterly, sr. clk. sten., 9 m.at $1,300, 3 m. at $1,320	1,305 00		
	E. S. Fetterly, asst. private secretary's allowance, 12 m	400 00		
	L. M. Fetterly, sr. clk. b'k. k'p'r., 2 m. to May 31 at $1,620 (resigned)	270 00		
	H. C. Fielding, private secretary, 5 m. to Mar. 31 at $3,360	1,400 00		
80 00	G. F. Finlayson, acct. clk., 12 m	1,600 00		
51 00	M. E. Firth, clk., 12 m	1,020 00	315 00	34 50
42 00	D. Fitzsimmons, jr. audit clk., 12 m	840 00	94 50	
45 00	M. Fitzsimmons, jr. clk., 12 m	900 00	94 50	12 25
45 00	N. Fitzsimmons, jr. clk., 12 m	900 00	94 50	
36 00	E. Foran, jr. clk., 12 m	720 00	94 50	
174 00	J. R. Forsyth, dept'l. acct., gr. 4, 12 m	3,480 00		
‡	A. B. Foster, prin. clk., 9 m. to Dec. 31 at $3,200 (superannuated)	2,399 94		
6 50	M. Fournier, jr. clk., Apr. 1 to July 14 at $780 (resigned)	224 35	27 16	
45 00	M. Frost, jr. clk., 12 m	900 00	94 50	2 25
42 00	M. Fulford, jr. clk. typist, 12 m	840 00	315 00	
36 00	M. Furrie, jr. clk., 12 m	720 00	94 50	
39 00	L. Galipeau, jr. clk. typist, 12 m	780 00	94 50	8 88
15 00	D. M. Gamble, jr. clk., 6 m. to Sept. 30 at $900 (less 14 d.—resigned)	415 73	43 63	
34 50	E. Gamble, sr. clk. sten., Apr. 1 to Dec. 20 at $1,380 (resigned)	994 19	201 00	
45 00	F. G. Garland, jr. currency clk., 12 m	900 00	94 50	8 25
78 00	T. F. Gaul, sr. acct. clk., 12 m	1,560 00		
42 00	E. Gawn, jr. currency clk., 12 m	840 00	94 50	
42 00	G. Gibson, jr. clk., 12 m	840 00	94 50	11 88
45 00	M. Gibson, jr. clk., 12 m	900 00	94 50	20 06
66 00	W. P. Gill, clk. b'k. k'p'r., 12 m	1,320 00	279 00	
69 00	I. Girardin, sr. clk., 12 m	1,380 00	.....	51 94
21 53	J. W. Glass, jr. clk., July 13 to Mar. 31 at $600 (less 1½ d. Mar.)	428 23	67 41	7 38
45 00	M. Goltman, jr. clk., 12 m. at $900 (less 12½ d.)	868 68	91 13	12 25
42 00	H. Goold, jr. currency clk., 12 m	840 00	315 00	6 63
39 00	M. Grimes, jr. clk., 12 m	780 00	94 50	19 88
129 00	G. L. Gullock, dep'tl. acct., gr. 3, 12 m	2,580 00		
45 00	A. Hall, jr. currency clk., 12 m	900 00	94 50	
15 00	M. Hammond, jr. clk., 7 m. to Oct. 31 at $720 (resigned)	420 00	55 09	
80 00	A. M. Hardie, acct. clk., 12m	1,600 00		
33 00	M. Hardy, jr. clk., 12m	720 00	94 50	2 50
39 00	E. M. Harris, jr. clk., 12 m	780 00	94 50	2 75
45 00	G. Harris, jr. clk., 12 m at $900 (less 0 d.)	885 50	92 92	
45 00	C. Hatton, jr. clk., 12 m	900 00	94 50	22 75
57 00	G. E. Hearnden, clk., 12 m	1,140 00	72 00	
45 00	M. Heasman, jr. clk., 12 m	900 00	94 50	32 50
51 00	E. Henderson, clk., 12 m	1,020 00	83 25	15 63
37 44	F. B. Henry, jr. currency clk., 12 m. at $1,000 (less 129½ d.)	647 68	204 12	
45 00	P. Hetherington, jr. clk. sten., 12 m	900 00	94 50	
39 00	J. Hill, jr. clk. typist, 12 m	780 00	94 50	5 50
45 00	E. M. Hodgson, jr. clk., 12 m	900 00	94 50	
36 00	G. Holt, jr. clk., 12 m. at $720 (less 7½ d. Apr.)	705 00	92 48	
42 00	V. Holt, jr. clk., 12 m. at $840 (less 1 d. Jan.)	837 74	94 19	7 50

Abatements — Fonds de retraite	Finance: Salaries at Ottawa — Finances: Traitements à Ottawa	Salary — Traitements	Bonus — Boni	Overtime — Heures supplémentaires
$ cts.	*Staff*–Continued—*Personnel*–Suite	$ cts.	$ cts.	$ cts.
45 00	M. Houston, jr currency clk., 12 m	900 00	94 50	4 25
45 00	H. C. Howe, jr. clk., 12 m	900 00	94 50	5 38
51 00	R. Howe, clk. sten., 12 m	1,020 00	83 25	12 63
42 00	S. Hughes, jr. clk., 12 m	840 00	315 00	6 75
45 00	N. M. Hunt, jr. clk., 12 m	900 00	94 50	15 25
12 75	L. Hutchison, clk., Apr. 1 to Sept. 6 at $1,020 (resigned)	442 00	36 03	
255 00	G. W. Hyndman, comptroller of currency, 12 m	5,100 00		
39 00	M. Jablonski, jr. clk., 12 m	780 00	94 50	
39 00	H. Jackson, jr. currency clk., 12 m	780 00	94 50	15 50
45 00	E. James, jr. currency clk., 12 m	900 00	94 50	3 00
‡	S. J. Jenkins, sr. acct. clk., 12 m	2,800 00		
36 00	B. Joliffe, jr. clk., 12 m	720 00	94 50	8 50
38 25	L. Kains, jr. currency clk., 3 m. at $720, 9 m. at $780 (less 28 d. and half pay, 14 d.)	692 29	85 49	8 88
50 00	Z. Kains, jr. currency clk., 12 m	1,000 00	83 25	8 88
54 00	A. Killins, file clk., 12 m	1,080 00	72 00	39 50
60 00	I. A. King, clk. sten., 12 m	1,200 00	60 00	24 75
36 00	M. King, jr. clk. typist, 12 m	720 00	79 31	2 00
45 00	E. Kingsbury, jr. clk., 12 m	900 00	94 50	16 13
45 00	H. H. Kirke, jr. audit clk., 12 m. at $900 (less 9 d.)	877 50	92 07	
39 00	M. Kitts, junior clerk, 12 m	780 00	94 50	34 50
36 00	E. Laidlaw, jr. clk. typist, 12 m. at $720 (less 11 d.)	698 52	91 61	
63 00	L. Lally, currency clk., 12 m	1,260 00	.....	32 25
38 50	G. Lamplough, jr. clk., 12 m. at $840 (less 42 d.)	742 91	83 53	6 75
15 00	L. E. Landry, mess. clk., 5 m. to Aug. 31 at $900 (resigned)	375 00	131 25	
42 00	E. H. Langdon, jr. audit clk., 12 m	840 00	94 50	2 25
129 00	E. T. Langdon, dept'l. acct., gr. 3, 12 m	2,580 00		
42 00	H. Langdon, jr. currency clk., 12 m	840 00	94 50	4 75
39 00	B. Langlois, jr. clk. typist, 12 m	780 00	94 50	6 25
39 00	M. A. Langlois, jr. clk. typist, 12 m	780 00	94 50	6 25
45 00	A. Lapointe, jr. clk., 12 m	900 00	94 50	3 25
177 00	T. Lawson, asst. to comptroller of currency, 12 m	3,540 00		
51 00	E. Lees, clk., 12 m	1,020 00	83 25	4 63
42 00	G. Lefebvre, jr. clk. sten., 12 m	840 00	94 50	3 00
48 13	G. R. Lefeuvre, jr. clk. sten., 9 m. at $950, 3 m. at $1,000	962 50	91 62	8 25
41 00	C. M. Leonard, jr. clk., 4 m. at $780, 8 m. at $840 (less 26½ d. and half-pay, 40 d.)	714 34	82 51	
48 00	C. E. Lepine, sr. mess., 12 m	960 00	315 00	
42 00	G. Lightbound, jr. clk., 12 m	840 00	315 00	8 00
42 00	M. Little, jr. clk., 12 m	840 00	94 50	44 81
42 00	J. Logan, jr. audit clk., 12 m	840 00	94 50	2 25
144 00	J. M. Lorans, prin. translator, 12 m	2,880 00		
45 00	A. Loughran, jr. audit clk., 12 m	900 00	94 50	24 00
65 00	G. Loughran,currency clk., 12 m	1,300 00		
42 00	L. Lussier, mess. clk., 12 m	840 00	94 50	
223 75	J. G. Macfarlane, dept'l. acct., gr. 6, 1 m. at $4,200, 11 m. at $4,500	4,475 00		
69 00	J. W. Macfarlane, sr. clk., 12 m	1,380 00	.....	111 75
45 00	J. W. Macfarlane, jr. clk., 12 m	900 00	94 50	20 25
66 00	G. MacGougan, sr. acct. clk., 12 m	1,320 00		
45 00	K. MacKay, jr. clk., 12 m	900 00	315 00	9 50
33 75	E. MacLaren, jr. clk., Apr. 1 to Jan. 15 at $900 (resigned)	711 33	74 63	7 00
45 00	J. MacPherson, jr. clk., 12 m	900 00	94 50	13 25
69 00	M. M. MacPherson, sr. clk. sten., 12 m	1,380 00		
	M. M. MacPherson, private secretary's allowance, 12 m	600 00		
45 00	E. Maher, jr. audit clk., 12 m	900 00	94 50	
51 00	I. H. Marston, clk., 12 m	1,020 00	83 25	2 50
39 00	E. Martin, jr. clk., 12 m	780 00	70 61	
21 61	M. J. Matheson, jr. clk., July 12 to Mar. 31 at $600	432 25	40 46	5 38
39 00	L. Matton, jr. clk., 12 m	780 00	94 50	9 00
51 00	K. McAdam, clk., 12 m. at $1,020 (less 9 d., Apr.)	994 50	81 09	21 38
45 00	M. McCallum, jr. clk., 12 m	900 00	94 50	3 25
39 00	P. McCarthy, jr. clk., 12 m	780 00	94 50	
7 00	G. McClelland, jr. clk., Apr. 1 to Aug. 7 at $840 (resigned)	295 80	33 25	
41 25	G. McClennan, jr. clk., 12 m. at $900 (less 32 d. and half-pay, 13½ d.)	806 24	84 61	0 25
51 00	M. L. McCormick, clk., 12 m	1,020 00	83 25	55 13
39 00	M. L. McDonald, jr. audit clk., 12 m	780 00	94 50	

Abatements — Fonds de retraite	**Finance: Salaries at Ottawa — Finances: Traitements à Ottawa**	Salary — Traitements	Bonus — Boni	Overtime — Heures supplémentaires
$ cts.	*Staff*—Continued—*Personnel*-Suite	$ cts.	$ cts.	$ cts.
42 00	M. McGill, jr. audit clk., 12 m	840 00	315 00	
65 00	E. H. McGirr, clk. sten., 12 m	1,300 00		
129 00	B. G. McIntyre, dept'l. acct., gr. 3, 12 m	2,580 00		
21 00	I. McLaughlin, jr. currency clk., 12 m. at $840 (less Oct. 1 to Jan. 31; resigned)	560 00	210 00	
42 00	O. McLaughlin, jr. clk. sten., 12 m	840 00	94 50	8 25
42 00	R. McLeod, jr. clk. typist, 12 m	840 00	94 50	14 88
45 00	A. L. McMaster, jr. audit clk., 12 m	900 00	94 50	
42 00	K. McMillan, jr. clk., 12 m. at $840 (less 1 d. April)	837 67	94 18	10 63
65 00	P. McMinn, currency clk., 12 m	1,300 00		
40 50	A. McMurchy, clk. sten., 12 m. at $1,080 (less half-pay July 12 to Oct. 8 and full pay Oct. 9 to Jan. 31)	612 57	41 07	
39 00	C. McWilliams, jr. clk., 12 m	780 00	315 00	
22 97	N. E. Magloughlin, clk. sten., Oct. 9 to Mar. 31 at $960	459 36	150 73	
41 2	W. Meldrum, jr. clk., 12 m. at $900 (less 36 d.)	810 49	85 05	3 50
78 00	J. P. Melvin, dept'l. acct., gr. 1, 6 m. at $1,500, 6 m. at $1,620	1,560 00	211 50	30 00
54 00	R. P. Mills, clk. sten., 12 m	1,080 00	72 00	13 88
45 00	P. Mordy, jr. clk., 12 m	900 00	94 50	29 63
33 00	L. M. Morris, jr. audit clk., 12 m. at $660 (less 4 d. Jan.)	652 91	93 44	
42 00	B. Moulds, jr. clk., 12 m	840 00	94 50	18 00
50 00	E. G. Moulds, jr. clk. sten., 12 m	1,000 00	83 25	
7 50	J. Moulds, jr. clk., April 1 to Aug. 9 at $900 (resigned)	321 77	33 76	
69 00	J. Murphy, sr. clk., 12 m	1,380 00	279 00	22 25
10 00	T. L. Murphy, jr. clk., 2 m. to Mar. 31 at $600	100 00	52 50	
78 00	J. D. Murray, sr. acct. clk., 12 m	1,560 00		
114 00	H. S. Narraway, prin. clk., 12 m	2,280 00	60 00	
39 00	M. A. Newby, jr. audit clk., 12 m	780 00	94 50	
45 00	M. E. Nicholson, jr. clk. sten., 12 m	900 00	315 00	
	M. E. Nicholson, asst. private secretary's allowance	100 00		
45 00	E. Nixon, jr. clk., 12 m	900 00	94 50	3 88
42 00	E. Nixon, jr. clk., 12 m	840 00	94 50	17 13
30 00	C. Noonan, jr. clk. typist, 12 m. at $720 (less 69½ d.)	581 62	76 29	1 50
42 00	A. O'Donahue, jr. clk., 12 m.	840 00	94 50	15 50
42 00	J. Ogilvy, jr. currency clk., 12 m. at $840 (less ½ d. Mar.)	838 88	94 37	
22 50	E. O'Keefe, jr. clk., April 1 to Dec. 7 at $900 (resigned)	616 93	64 73	
39 00	A. O'Reilly, jr. clk., 12 m	780 00	94 50	2 00
45 00	C. Osbourn, jr. clk., 12 m	900 00	315 00	2 44
†42 00	W. N. Ostrom, confidential mess., 12 m	1,200 00	297 00	
51 00	L. O'Toole, clk., 12 m	1,020 00	83 25	3 13
24 00	A. Paquet, jr. clk., 9 m. to Dec. 31 at $720 (resigned)	540 00	70 83	
51 00	E. Parker, clk., 12 m	1,020 00	315 00	32 63
45 00	M. Parker, jr. clk., 12 m. at $900 (less 9 d. Mar.)	878 23	92 16	25 88
9 00	W. O. M. Peaker, clk., 2 m. to May 31 at $1,080 (transferred to Audit Office)	180 00	12 00	
54 75	E. H. Peart, clk., 9 m. at $1,080, 3 m. at $1,140 (less 1 d. Feb.)	1,091 73	314 10	24 63
42 00	K. Peden, jr. currency clk., 12 m.	840 00	315 00	13 13
39 00	A. E. Pelton, jr. currency clk., 12 m	780 00	315 00	8 50
42 00	M. G. Pender, jr. clk., 12 m	840 00	94 50	
42 00	M. Pereira, jr. clk. sten., 12 m	840 00	315 00	12 63
42 00	M. E. Perrin, jr. audit clk., 12 m	840 00	94 50	
81 00	F. M. Peters, dept'l. acct. gr. 1, 12 m	1,620 00	89 55	42 00
6 00	V. Pettapiece, jr. clk., April 1 to July 5 at $720 (resigned)	189 67	24 88	
45 00	K. Plunkett, jr. clk. sten., 12 m	900 00	94 50	
22 75	R. L. Posner, jr. audit clk., 12 m. at $780 (less 94½ d. and half-pay 9 d.—resigned)	570 13	69 04	
42 00	N. Potvin, jr. clk., 12 m	840 00	94 50	
45 00	M. Prince, jr. clk., 12 m	900 00	94 50	2 00
50 50	I. Proctor, clk., 2 m. at $960, 10 m. at $1,020	1,0 0 00	83 25	21 38
72 00	E. Purkiss, sr. clk. sten., 12 m	1,440 00		
57 00	U. J. Ranger, clk., 12 m	1,140 00	72 00	64 88
39 00	P. Read, jr. clk., 12 m	780 00	94 50	2 00
200 25	B. J. Roberts, secretary, 1 m. at $3,840, 11 m. at $4,020	4,005 00		
42 00	A. Robertson, jr. audit clk., 12 m. at $840 (less half-pay 1 d. April)	838 84	94 31	
39 00	D. Robson, jr. clk., 12 m	780 00	94 50	3 63
45 00	E. G. Roger, jr. clk., 12 m	900 00	94 50	2 44
174 00	W. C. Ronson, dept'l. acct., gr. 5, 12 m	3,480 00		
45 00	B. Ross, jr. currency clk., 12 m	900 00	94 50	7 75

Abatements — Fonds de retraite	Finance: Salaries at Ottawa — Finances: Traitements à Ottawa	Salary — Traitements	Bonus — Boni	Overtime — Heures supplémentaires
$ cts.	*Staff*—Concluded—*Personnel*—Fin	$ cts.	$ cts.	$ cts.
‡	J. A. Russell, commissioner of tariff, 12 m.	6,000 00		
63 00	S. Ryan, currency clk., 12 m.	1,260 00	297 00	13 25
42 00	K. Salter, jr. clk., 12 m.	840 00	94 50	
‡	C. S. Scott, clk. b'k-k'p'r., 7 m. to Oct. 31 at $2,800 (deceased)	1,633 31		
69 00	G. Shearman, sr. clk., 12 m.	1,380 00		66 38
33 32	T. H. Siddall, librarian, 4 m. to July 31 at $2,000 (retired)	666 64	21 00	
	W. Smellie, sr. clk., 3 m. at $1,320, 9 m. at $1,380	1,365 00	181 50	
68 25	G. Smith, jr. clk., April 1 to Nov. 5 at $900 (resigned)	537 50	56 40	
18 75	I. M. Smith, jr. clk., 12 m.	900 00	94 50	29 50
45 00	L. M. Smith, jr. audit clk., 12 m.	660 00	94 50	2 75
33 00	N. H. Smith, jr. currency clk., 12 m.	840 00	94 50	9 25
42 00	E. H. Smithson, jr. currency clk., 12 m.	780 00	94 50	13 00
39 00	B. Start, clk. sten., 12 m.	1,600 00		
80 00	L. St. Denis, jr. clk., July 24 to Mar. 31 at $600 (less 4 d.)	406 18	63 94	18 00
20 64	S. M. Steadman, jr. currency clk., 12 m.	900 00	94 50	
45 00	V. Stevens, jr. clk., 12 m.	840 00	94 50	8 13
42 00	E. E. Stewart, jr. currency clk., 12 m.	1,000 00	83 25	
50 00	S. St. Jacques, jr. currency clk., 12 m.	780 00	94 50	15 00
39 00	L. M. Street, clk. sten., 12 m.	1,600 00		
80 00	L. L. Sutton, currency clk., 12 m.	1,300 00		
65 00	G. Tessier, jr. audit clk., 12 m.	660 00	94 50	
33 00	A. E. Thackeray, jr. audit clk., 12 m. at $900 (less 4 d. Feb.)	889 66	93 36	
45 00	B. Thomas, jr. clk., 12 m.	840 00	94 50	
42 00	W. S. Thornton, sr. clk., 12 m.	1,440 00	261 00	42 00
72 00	M. Tierney, jr. clk., 12 m.	780 00	94 50	21 50
39 00	I. Tobin, jr. currency clk., 12 m.	780 00	94 50	12 13
39 00	M. Trudeau, jr. clk. typist, 12 m.	780 00	94 50	
39 00	B. Turton, jr. clk., 12 m.	840 00	94 50	6 13
38 50	R. B. Veits, dept'l solicitor, 12 m.	4,020 00		
201 00	W. Viens, mess. clk., 12 m.	1,000 00	315 00	
50 00	C. Vogan, jr. currency clk., 12 m. at $840 (less 7 d. Nov.)	823 67	92 61	9 63
42 00	M. Wade, jr. currency clk., 12 m. at $840 (less 65½ d. and half-pay 9½ d.)	676 55	76 07	1 25
35 00	Q. Wagner, jr. clk., 12 m.	900 00	94 50	
45 00	L. Walker, jr. currency clk., April 1 to Mar. 8 at $900 (resigned)	844 35	88 85	27 56
33 75	L. Walker, jr. clk., 12 m.	780 00	94 50	1 50
39 00	L. A. Walker, jr. clk. sten., 12 m.	840 00	94 50	
42 00	V. Ward, jr. audit clk., 12 m.	840 00	94 50	
42 00	M. C. Webster, jr. clk., 12 m.	840 00	315 00	14 50
42 00	L. Wheatley, jr. clk., April 1 to Nov. 15 at $840 (resigned)	525 00	59 02	
21 00	A. Whillans, jr. clk., 12 m.	900 00	94 50	11 00
45 00	M. Whyte, jr. clk., 12 m. at $900 (less 42½ d.)	794 01	83 31	10 63
45 00	A. Williams, jr. clk., 12 m.	900 00	94 50	39 50
45 00	W. Willis, jr. audit clk., 12 m.	660 00	94 50	2 25
33 00	H. T. Wilson, dept'l acct., gr. 1, 12 m.	1,500 00	261 00	
75 00	P. B. Wooster, jr. clk., July 16 to Mar. 31 at $600.	425 80	67 02	17 88
21 29	G. Workman, jr. currency clk., April 1 to Nov. 12 at $900 (resigned)	555 00	58 24	
18 75	F. Wright, jr. clk., 12 m.	840 00	94 50	
42 00	C. N. Yetts, dept'l acct., gr. 1, 3 m. at $1,620, 9 m. at $1,740	1,710 00	153 00	
85 50	E. York, jr. clk., 12 m.	900 00	94 50	17 00
45 00	M. Young, jr. clk. sten., 12 m.	900 00	94 50	3 38
45 00	F. Zeron, jr. clk. typist, 8 m. to Nov. 30 at $780 (resigned)	520 00	62 96	2 13
22 75				
	Temporary Employees Paid from Civil Government Contingencies— Employés temporaires payés à même les dépenses contingentes du gouvernement civil ($3,032.63)			
	H. M. Cameron, senior clerk, May 21 to Sept. 20 at $1,320	442 36		
	W. A. Harris, principal clerk, May 4 to Sept. 30 at $1,800	735 49		
	B. W. Howard, clerk, May 23 to Sept. 22 at $960	321 88	27 88	
	P. W. L. Jenkins, chauffeur, July 8-31 at $1,440	92 90		
	W. R. Pollard, chauffeur, 12 m.	1,440 00		

•Superannuation Fd. No. 1. †Superannuation Fd. No. 2. ‡35 years' service completed.

Abatements — Fonds de retraite	**Finance: Salaries at Ottawa — Finances: Traitements à Ottawa**	Salary — Traitements	Bonus — Boni	Overtime — Heures supplémentaires
$ cts.		$ cts.	$ cts.	$ cts.
	Temporary Assistance in Connection with War Loan Bonds Personnel temporaire en rapport avec les obligations des emprunts de guerre ($108,698.22)			
	M. Alexander, junior clerk, 12 m	600 00	94 50	8 75
	M. Armand, junior clerk, 3 m. to June 30 at $600	150 00	78 75	
	A. Armstrong, junior clerk typist, 12 m	600 00	94 50	20 25
	J. H. Armstrong, clerk, Aug. 28 to Sept. 3 at $960	18 32	1 58	
	S. G. Armstrong, junior clerk, 3 m. to June 30 (less 7 d.) at $600	138 33	21 77	
	B. Audette, junior clerk, 12 m	600 00	94 50	3 25
	K. Bailey, junior clerk, 3 m. to June 30 at $600	150 00	23 61	
	E. K. Baker, junior clerk-typist, 5 m. to Aug. 31 (less 1 m. 39 d.) at $600	136 78	12 81	
	A. Bastien, junior clerk-typist, April 1 to May 10 at $600	66 13	10 40	
	M. E. Beaudry, clerk-stenographer, April 1 to Oct. 15 at $960	518 71	37 38	3 75
	E. M. Belcher, junior clerk, 12 m	600 00	56 25	
	A. M. Bero, junior clerk, 12 m. (less 4 d.) at $700	692 47	93 49	
	J. Blais, junior clerk, 12 m. (less 4½ d.) at $720	711 23	311 17	
	F. Blakely, junior clerk, 12 m	600 00	82 91	6 75
	J. Boileau, clerk, 12 m	960 00	315 00	4 50
	Y. Bouchard, junior clerk, 12 m	600 00	315 00	
	A. Bourgeau, junior clerk-typist, 3 m. to June 30 (less 10½ d.) at $600	132 50	12 40	
	H. Brady, junior currency clerk, 12 m. (less ½ d.) at $700	699 02	94 31	5 00
	S. Brault, junior clerk, 12 m	600 00	56 25	9 25
	M. E. Bristow, junior clerk-typist, 7 m. to Oct. 31 (less 3½ d.) at $600	344 36	32 24	6 13
	L. Brosseau, junior clerk-typist, 12 m	600 00	315 00	10 50
	H. Brownell, junior currency clerk, 12 m	650 00	94 50	8 50
	C. Burke, junior clerk-typist, 12 m	600 00	78 33	12 00
	G. I. Byers, junior clerk, 12 m	600 00	94 50	2 00
	Y. Caille, junior clerk, 12 m. (less 1½ d.) at $600	597 54	313 71	9 25
	C. Cameron, junior currency clerk, 12 m	650 00	94 50	8 25
	L. R. Carrier, junior clerk, 12 m	600 00	315 00	31 38
	D. Chambers, junior clerk-typist, 5 m. to Aug. 31 (less 13 d.) at $600	229 03	21 43	
	D. M. Chapman, junior clerk-typist, 4 m. to July 31 (less 25 d.) at $600	159 42	14 93	
	A. Charron, junior clerk-typist, 12 m. (less 8 d.) at $700	684 92	92 41	9 13
	R. Chartrand, junior clerk, 12 m. (less 2½ d.) at $600	595 69	93 77	
	A. Chasse, junior clerk, April 1 to Mar. 15 at $600	574 19	86 05	
	M. Clark, junior clerk-typist, 12 m. (less 1 m.) at $600	550 00	86 63	5 75
	L. B. Cohoon, (not classified), 12 m	2,200 00	60 00	
	A. Condie, clerk-stenographer, 12 m	960 00	58 60	11 50
	W. Connell, messenger clerk, 12 m	900 00	315 00	
	A. H. Cooper, junior clerk, 1 m. to April 30 at $800	66 66	7 87	
	F. P. Cosgrove, (not classified), April 1 to July 9 at $960	263 22	86 37	
	J. Cotnam, junior clerk, 12 m. (less 2 d.) at $600	596 78	313 31	
	V. Craig, junior clerk, 10 m. to Jan. 31 (less 29½ d.) at $650	489 84	71 18	1 62
	A. Dallaire, junior clerk, 12 m	600 00	315 00	2 00
	G. David, junior clerk, 3 m. to June 30 at $600	150 00	78 75	
	M. E. Digby, junior clerk-typist, 5 m. to Aug. 31 (less 16 d.) at $600	224 19	20 98	
	R. Dignard, junior clerk-typist, 9 m. to Dec. 31 (less 4 d.) at $600	443 37	69 79	11 63
	F. Dompierre, junior clerk, 12 m	600 00	315 00	
	F. Dover, junior clerk, 12 m. (less 9½ d.) at $600	584 25	91 97	
	H. Doyle, junior clerk, 12 m	600 00	315 00	
	A. Dube, junior clerk, 12 m	600 00	94 50	12 25
	S. G. Dube, junior clerk, 12 m	600 00	94 50	15 13
	P. M. Dubroy, junior clerk-typist, April 1 to Aug. 1 at $600	201 61	18 87	
	G. G. Dunning, junior clerk, 12 m. (less 1 d.) at $600	598 34	59 63	3 00
	A. Durocher, junior clerk, 12 m	600 00	94 50	1 50
	F. Eddy, junior audit clerk, 12 m	600 00	315 00	
	S. J. Edmondson (not classified), 12 m	1,500 00	261 00	32 13
	G. D. Effemy, clerk, 6 m. to Mar. 31 at $960	480 00	41 58	
	H. Fagan, junior clerk, 12 m	600 00	87 05	10 75

Abatements — Fonds de retraite	Finance: Salaries at Ottawa — Finances: Traitements à Ottawa	Salary — Traitements	Bonus — Boni	Overtime — Heures supplémentaires
$ cts.	*Temporary Assistance in Connection with War Loan Bonds*—Continued— *Personnel temporaire en rapport avec les obligations des emprunts de guerre*—Suite—	$ cts.	$ cts.	$ cts.
	R. Featherstone, junior clerk-typist, April 1 to June 6 (less ½ d.) at $600	109 16	13 86	
	I. Ferguson, junior clerk-typist, April 1 to Mar. 15 at $600	574 19	53 74	2 00
	J. Ferrier, junior clerk, 12 m	600 00	94 50	2 00
	D. Flynn, junior clerk, 12 m. (less 18 d.) at $650	618 35	89 87	12 25
	I. M. Fogarty, junior clerk-typist, April 1 to May 24 at $600	87 09	8 15	
	C. Foley, junior clerk, 12 m. (less ½ d.) at $600	599 14	94 31	3 25
	I. Frappier, junior clerk-typist, April 1 to May 17 at $600	77 41	12 18	
	M. E. Fraser, junior clerk-typist, April 1 to May 9 at $600	64 51	10 15	
	E. R. Freeland, junior clerk, 12 m	650 00	94 50	
	C. Galland, junior clerk-typist, 12 m	600 00	214 40	14 00
	N. Gamble, junior clerk, 7 m. to Oct. 31 (less 15 d.) at $650	352 91	51 28	3 00
	S. Gascon, junior clerk, 3 m. to June 30 (less 21 d.) at $600	115 06	10 77	
	A. Gavin, junior clerk-typist, 4 m. to Nov. 30 (less 17½ d.) at $600	371 73	58 52	10 50
	L. Gibbs, junior currency clerk, 12 m. (less 3½ d.) at $650	643 76	93 55	5 63
	A. L. Gibson, junior clerk, 12 m	600 00	94 50	9 50
	J. A. Glavin, clerk, April 1–14 at $960	37 33	3 23	
	R. Goldsmith, junior clerk-typist, 12 m	600 00	94 50	13 50
	G. P. Gordon, (not classified), 12 m	4,000 00		
	H. M. Gould, junior clerk, 12 m. (less 16½ d.) at $600	572 56	90 12	
	V. Gravel, junior clerk, 12 m	600 00	94 50	11 75
	E. Hartin, office appliance operator, grade 1, 12 m. (less 1½ d.) at $600	597 59	94 06	15 88
	L. Hatton, junior currency clerk, 12 m. (less 1½ d.) at $700	697 05	94 05	11 00
	M. O. G. Helps, junior clerk, 12 m	600 00	94 50	2 00
	N. Hendy, junior currency clerk, 12 m	750 00	315 00	4 88
	H. R. L. Henry (not classified), May 5 to Mar. 31 at $2,400	2,174 19	54 36	
	B. Herscovitz, junior clerk-typist, April 1 to Dec. 11 (less 3 d.) at $600	412 74	40 01	15 50
	D. A. Hewit, junior clerk, 12 m. (less 1 d.) at $600	598 39	56 01	3 25
	L. Hilliard, junior clerk-typist, 12 m	600 00	56 25	18 00
	L. Huband, junior audit clerk, 12 m	700 00	315 00	
	D. Hummel, junior currency clerk, 12 m. (less 1 d.) at $650	648 26	94 25	6 38
	I. M. Hutton, junior clerk-typist, 12 m	600 00	56 25	19 75
	M. Irvin, junior audit clerk, 12 m. (less 4½ d.) at $700	691 25	311 09	
	R. Irving, junior clerk, 12 m	600 00	315 00	31 75
	E. L. Johnson, junior clerk, 12 m. (less 18½ d.) at $700	665 09	89 79	11 00
	H. A. Jones, messenger clerk, 12 m	900 00	94 50	
	V. Kemp, junior clerk, 12 m. (less 4 d.) at $600	593 45	93 41	
	E. Kent, junior clerk, 12 m	700 00	94 50	1 50
	I. G. Kill, junior clerk-typist, 12 m. (less 2 d.) at $600	596 78	55 86	
	S. R. Kronick, junior clerk-typist, 3 m. to June 30 at $600	150 00	14 04	
	F. Lackey, junior clerk, 3 m. to June 30 at $600	150 00	23 61	
	S. Lackey, junior clerk, 3 m. to June 30 (less 22½ d.) at $600	112 54	10 54	
	L. Lancto, junior clerk, 12 m. (less 5 d.) at $600	591 82	93 16	12 00
	A. Lariviere, junior clerk, 12 m. (less 1 d.) at $600	598 39	94 19	
	E. Larsen, junior clerk-typist, April 1–18 at $600	30 00	2 80	
	T. Lecompte, junior clerk, 12 m. (less 3½ d.) at $600	594 36	312 04	13 50
	B. Lemoyne, junior clerk, 12 m	650 00	94 50	1 50
	L. Leroux, junior clerk, 12 m. (less 5 d.) at $650	641 19	81 65	
	G. Leslie, junior clerk, 12 m	600 00	91 72	8 13
	M. Leslie, junior clerk, April 1 to Oct. 9 at $700	366 76	49 49	
	E. Lillico, junior clerk, 3 m. to June 30 at $600	150 00	23 61	
	G. Lindsell, (not classified), May 21 to Mar. 31 at $1,500	1,294 35	225 21	22 00

Abatements — Fonds de retraite	**Finance: Salaries at Ottawa — Finances: Traitements à Ottawa**	Salary — Traitements	Bonus — Boni	Overtime — Heures supplémentaires
$ cts.	*Temporary Assistance in Connection with War Loan Bonds*—Continued— *Personnel temporaire en rapport avec les obligations des emprunts de guerre*—Suite—	$ cts.	$ cts.	$ cts.
	L. Lowham, junior currency clerk, 12 m. (less 4 d.) at $700	692 44	93 42	9 00
	M. McCracken, junior currency clerk, 12 m	650 00	315 00	7 75
	H. McCann, junior clerk, 12 m	600 00	94 50	2 00
	M. McCarney, junior clerk-typist, 2 m. to May 31 (less 5 d.) at $600	91 93	14 14	
	D. McCarthy, junior clerk, 12 m	600 00	94 50	8 50
	T. McCue, junior clerk, April 1 to Mar. 14 (less 18 d.) at $600	542 58	79 72	2 00
	V. D. McElary, clerk, 12 m. (less 16 d.) at $960	918 42	301 35	28 00
	M. McEvoy, junior clerk-typist, 9 m. to Dec. 31 (less 19½ d.) at $650	453 23	65 87	14 13
	M. I. McGlade, (not classified), 12 m. (less 4½ d.) at $1,200	1,185 12	293 33	27 63
	M. McGovern, junior clerk, April 1 to Mar. 15 (less 5½ d.) at $600	565 29	88 99	
	I. McKinley, junior clerk-typist, 12 m	600 00	315 00	1 50
	L. A. McLaughlin, jr. clerk-typist, 3 m to June 30 at $600	150 00	23 61	
	F. McLean, junior clerk, 1 m. to April 30 at $600	50 00	7 87	
	S. McNicol, junior clerk, 3 m. to June 30 at $600	150 00	78 75	
	R. Mann, junior clerk, 12 m	600 00	94 50	
	A. Marcoux, junior clerk-typist, 12 m. (less 6½ d.) at $650	638 33	92 77	5 38
	E. Marshall, junior clerk, 12 m	600 00	94 50	
	M. Martin, junior clerk-typist, 12 m	600 00	56 25	16 75
	B. Matte, junior clerk, 12 m	600 00	94 50	3 50
	J. Maxwell, junior clerk, April 1 to Mar. 15 at $600	574 19	90 38	12 25
	M. T. May, jr. clerk-typist, April 1–10 (less ½ d.) at $600	15 83	1 48	
	H. Mellor, clerk, 12 m	960 00	315 00	30 25
	M. M. Meloche, junior clerk, 12 m	600 00	94 50	13 75
	M. W. Meloche, clerk, 12 m	960 00	83 25	15 00
	M. C. Meservey, clerk, 12 m	1,000 00	315 00	
	S. Millar, 2 m. to May 31 at $600	100 00	15 74	
	J. Moncur, junior currency clerk, 12 m	650 00	94 50	15 63
	A. Morin, junior clerk-typist, April 1 to June 14 (less 5½ d.) at $600	114 20	17 99	
	C. O. Morse, junior clerk, April 1 to Feb. 20 at $600	534 48	84 12	
	A. Morrison, junior clerk, 12 m	650 00	94 50	5 13
	T. H. Morrison, clerk, 12 m	960 00	83 25	22 75
	A. Mulligan, junior clerk, 12 m. (less 2 d.) at $700	696 08	93 92	2 00
	E. T. Murphy, junior clerk, 12 m. (less 1 d.) at $600	598 34	89 96	
	L. M. Murphy, junior clerk-typist, m. to June 30 at $600	150 00	14 04	
	T. L. Murphy, junior clerk, 10 m. to Jan. 31 at $600 (made permanent)	500 00	262 50	48 50
	E. O'Brien, junior clerk, 12 m. (less 15 d.) at $600	575 7	302 25	
	V. O'Meara, junior clerk-stenographer, 12 m	600 00	78 02	
	R. Orr, junior clerk, April 1-10 at $600	16 66	1 56	
	P. Page, clerk, 12 m. (less 3½ d.) at $960	950 76	82 37	2 50
	T. A. Parrington (not classified), 12 m	960 00	315 00	19 38
	W. Partridge, junior clerk, 12 m. (less 1 d.) at $600	598 34	56 01	2 00
	M. L. Paul, junior clerk-typist, April 1-19 at $600	31 66	4 98	
	M. Pelton, junior clerk, 12 m	700 00	315 00	
	S. J. Perkins, senior clerk, 12 m	1,320 00	279 00	82 13
	M. Pigott, junior clerk-stenographer, 12 m	780 00	94 50	5 00
	J. Plaskett, junior clerk-typist, 7 m. to Oct. 31 at $600	350 00	32 76	9 75
	M. E. Potvin, clerk-stenographer, April 1 to Aug. 21 at $960	374 19	32 41	45 50
	N. Quinn, junior clerk, 12 m. (less 2 m. 19 d.) at $700	546 99	73 80	
	T. Quinn, junior clerk, 2 m. to May 31 at $600	100 00	15 74	
	B. Renaud, junior clerk, 12 m	600 00	56 25	
	B. Robillard, junior clerk, 12 m	600 00	94 50	9 38
	L. Richardson, junior clerk-typist, 2 m. to May 31 at $600	100 00	9 36	
	E. Richer, junior clerk-typist, April 1 to Mar. 15 at $600	574 19	55 29	17 63
	J. W. Rodger, junior clerk-typist, April 1 to June 15 at $600	125 00	11 70	
	N. Rodger, junior clerk, 12 m	600 00	94 50	
	S. Rodgers, junior audit clerk, 12 m. (less 62½ d.) at $650	540 64	78 58	

Abatements — Fonds de retraite	Finance: Salaries at Ottawa — Finances: Traitements à Ottawa	Salary — Traitements	Bonus — Boni	Overtime — Heures supplémentaires
$ cts.		$ cts.	$ cts.	$ cts.
	Temporary Assistance in Connection with War Loan Bonds—Concluded— *Personnel temporaire en rapport avec les obligations des emprunts de guerre*—Fin—			
	F. Rourke, junior clerk, Oct. 7 to Mar. 31 at $600	290 33	45 70	
	J. St. Laurent, junior clerk-typist, 2 m. to May 31 (less 14 d.) at $600	77 41	12 18	
	J. Shannaer, junior clerk-typist, April 1 to June 9 (less ½ d.) at $600	114 16	10 68	
	A. Shenan, junior clerk-typist, 1 d. to Sept. 20 at $600	1 66	26	1 13
	I. Shouldice, office appliance operator, grade 1, 12 m. (less 1 d.) at $600	598 34	94 24	2 13
	A. Shuster, junior clerk-typist, 3 m. to June 30 at $600	150 00	23 61	
	M. Skelly, junior clerk, 12 m. (less 7 d.) at $600	588 42	55 09	
	W. Slack, junior clerk, 12 m. (less 1 d.) at $600	598 34	94 24	12 88
	M. Smiles, junior clerk-typist, April 1 to May 4 at $600	56 45	5 28	
	N. Snelson, junior clerk-typist, April 1 to June 6 (less 2½ d.) at $600	105 97	9 91	
	D. Sparks, junior currency clerk, April 1 to Jan. 15 (less 10 d.) at $700	534 02	72 06	4 63
	L. F. Spottiswood, junior clerk, 12 m.	600 00	315 00	1 50
	M. E. Spottiswood, junior clerk-typist, 10 m. to Jan. 31 at $600	500 00	78 70	
	G. Stephens, junior clerk, 12 m.	600 00	94 50	12 75
	F. Stringer, junior clerk-typist, 3 m. to June 30 at $600	150 00	23 61	
	M. L. Sutton, junior audit clerk, 12 m. (less ½ d.) at $600	599 14	94 31	
	M. Sweeney, junior clerk-typist, 6 m. to Sept. 30 (less 20 d.) at $600	266 66	24 96	
	M. E. Taylor, junior clerk, April 1 to Sept. 8 at $600	263 33	40 38	
	M. Tennant, junior clerk, 12 m.	700 00	94 50	1 62
	G. Thomas, junior currency clerk, 12 m. (less 4 d.) at $650	642 78	311 55	8 75
	H. Thompson, junior clerk, 12 m.	700 00	94 50	10 75
	J. A. Thompson, junior clerk, 12 m.	700 00	94 50	
	E. M. Trick, junior currency clerk, April 1 to Mar. 15 at $750	717 74	90 38	
	M. Trudeau, junior clerk-typist, 3 m. to June 30 (less 7 d.) at $600	138 33	12 88	
	E. Turner, junior clerk-typist, April 1 to May 11 at $600	67 74	6 34	
	A. E. Venn, (not classified) April 1 to Mar. 1 at $960	882 58	76 45	
	M. J. Vezina, junior clerk, 12 m. (less 1½ d.) at $600	597 56	60 00	
	L. Weir, junior clerk, April 1 to Mar. 15 at $600	574 19	53 74	
	A. E. Welsh, junior clerk, 12 m.	600 00	94 50	2 00
	L. Wigmore, junior clerk, 1 m. to April 30 at $600	50 00	7 87	
	J. Wilson, junior clerk-typist, April 1 to July 14 at $600	172 58	16 15	
	K. Wilson, clerk-stenographer, 12 m. (less 5½ d.) at $960	945 33	81 91	
	H. D. Winters, junior clerk, 12 m.	600 00	85 77	9 50
	A. R. Wright, junior currency clerk, 12 m.	650 00	94 50	5 75
	E. G. Wright, junior clerk, 5 m. to Aug. 31 (less 4 d.) at $600	243 55	22 80	
	D. K. Yarrow, junior clerk-typist, April 1 to Feb. 19 at $600	532 75	49 86	16 25
	F. Young, junior clerk-typist, 12 m.	600 00	56 25	
	S. Young, junior clerk, 12 m.	700 00	94 50	
	Printing Dominion Notes—Impression des billets de l'Etat ($10,018.53)			
	B. Becker, press feeder, 12 m.	720 00		
	D. Campbell, press feeder, Sept. 28 to Mar. 31 (less ½ d.) at $720	365 00		11 50 2 50
	A. L. Daley, press feeder, May 25 to Jan. 31 at $720	493 54		11 88
	P. S. Harper, paper pulp maker's helper, 12 m.	960 00		
	M. Hickson, printer, 12 m.	1,680 00		27 19
	F. Jones, press feeder, 12 m. (less 1 d.) at $720	718 01		4 00
	L. Lamoureux, press feeder, Sept. 29 to Mar. 31 at $720	364 00		4 00
	M. McCord, press feeder, May 16 to Mar. 31 (less ½ d.) at $720	629 94		8 00
	M. Paget, press feeder, 12 m. (less ½ d.) at $720	719 04		6 25
	D. M. Racine, press feeder, Sept. 28 to Mar. 31 (less ½ d.) at $720	365 00		5 50
	F. Rowe, paper pulp maker, 12 m.	1,440 00		
	E. J. Theobalds, pressman, 12 m.	1,200 00		12 75
	A. Valliere, press feeder, Sept. 29 to Mar. 31 at $720	364 00		4 25

Abatements — Fonds de retraite	**Finance: Salaries at Ottawa — Finances: Traitements à Ottawa**	Salary — Traitements	Bonus — Boni	Overtime — Heures supplémentaires
$ cts.		$ cts.	$ cts.	$ cts.
	General Account ($1,211.61)			
	W. Bradley, chauffeur, Jan. 16 to Mar. 31 at $1,200	251 61		
	C. E. Clark, chauffeur, 8 m. to Mar. 31 at $1,440	960 00		
	Refunding Loan, 1923 — Remboursement de l'emprunt à terme 1923 ($15,008.51)			
	A. B. Adams, clerk-stenographer, Sept. 10 to Mar. 31 at $960	536 00	46 44	11 75
	J. H. Armstrong, clerk, Sept. 4 to Mar. 31 at $960	552 00	122 60	23 75
	M. Barry, junior clerk-typist, Sept. 10 to Mar. 31 at $600	335 00	31 36	19 63
	A. Bergeron, junior clerk-typist, Sept. 10 to Mar. 31 at $600	335 00	31 36	21 25
	J. Bourgault, junior clerk-typist, Oct. 4 to Feb. 29 at $600	245 17	38 59	23 38
	E. M. Casey, junior clerk-typist, Sept. 14 to Mar. 31 at $600	328 34	30 74	21 50
	L. G. Cauley, junior clerk-typist, Sept. 10 to Mar. 31 at $600	335 00	52 73	14 50
	F. J. Clapin, clerk, Oct. 8 to Mar. 31 at $960	461 94	151 58	27 00
	B. M. Clark, junior clerk-typist, Sept. 10 to Mar. 15 at $600	309 19	39 74	17 50
	E. A. Clark, junior clerk-typist, Sept. 10 to Mar. 31 at $600	335 00	31 36	24 13
	H. Cole, junior clerk-typist, Sept. 10 to Dec. 15 at $600	159 19	25 05	24 00
	E. C. Condon, clerk, Sept. 6 to Mar. 31 at $960	541 17	46 87	34 25
	F. Connolly, junior clerk typist, Sept. 10 to Dec. 15 at $600	159 19	14 90	21 13
	R. V. Corbett, junior clerk-typist, Sept. 10 to Mar. 31 at $600	335 00	52 73	25 13
	M. Cumming, junior clerk-typist, Sept. 11 to Mar. 31 at $600	333 33	175 00	26 38
	C. Dooner, junior clerk-typist, Sept. 10 to Mar. 31 at $600	335 00	52 73	18 75
	G. B. Gauley, clerk-stenographer, Sept. 10 to Mar. 31 at $960	536 00	46 44	6 88
	Y. Lapierre, junior clerk-typist, Sept. 10 to Mar. 15 at $600	309 19	48 67	25 50
	L. Leclerc, junior clerk-typist, Sept. 10 to Mar. 31 at $600	335 00	52 73	14 75
	A. Levine, junior clerk-typist, Sept. 10 to Mar. 31 (less 3 d.) at $600	330 00	30 90	23 00
	S. L. Livingston, clerk, Oct. 2 to Mar. 31 at $960	477 42	156 66	25 00
	L. J. McGinnis, clerk, Sept. 10 to Mar. 31 at $960	536 00	175 87	35 50
	H. Malmberg, junior clerk-typist, Sept. 10 to Nov. 30 at $600	135 00	21 25	27 25
	R. Max, junior clerk-typist, Sept. 10 to Mar. 15 (less 3 d.) at $600	304 19	28 48	19 88
	G. M. Meade, clerk, Dec. 1 to Mar. 15 at $960	278 71	91 45	
	O. Merriam, junior clerk-typist, Sept. 10 to Mar. 31 at $600	335 00	175 87	23 38
	M. Millar, junior clerk-typist, Sept. 10 to Mar. 31 at $600	335 00	31 36	26 38
	B. Money, clerk, Oct. 8 to Mar. 31 at $960	461 94	151 58	27 75
	G. O'Callaghan, junior clerk-typist, Sept. 10 to Mar. 31 at $600	335 00	175 87	19 50
	H. O'Connor, junior clerk-typist, Sept. 10 to Dec. 15 at $600	159 19	25 04	20 38
	M. D. O'Neill, clerk, Oct. 8-16 at $960	23 22	2 01	9 00
	S. O'Neil, clerk-stenographer, Sept. 11 to Mar. 15 at $960	492 05	161 45	20 88
	A. L. D. Pick, clerk, Sept. 12 to Mar. 15 at $960	489 38	42 40	26 25
	M. Proulx, junior clerk-typist, Sept. 10 to Mar. 15 at $600	309 19	28 94	19 13
	R. B. Ray, clerk, Sept. 4 to Mar. 31 at $960	552 00	181 13	28 75
	T. J. Rogers, clerk, Sept. 12 to Mar. 31 at $960	530 67	174 13	14 00
	I. A. Sally, junior clerk-typist, Sept. 13-15 at $600	5 00		
	A. Schryer, clerk, Sept. 4 to Mar. 31 at $960	552 00	181 13	50 25
	A. Shenan, junior clerk-typist, 1 d. to Sept. 21 at $600	1 66	25	
	K. Soper, clerk-stenographer, Sept. 10 to Oct. 5 (less ½ d.) at $960	67 61	5 85	4 00
	A. E. Taylor, junior clerk-typist, Sept. 10 to Mar. 31 at $600	335 00	52 73	25 50
	A. E. Waine, junior clerk-typist, Sept. 10 to Mar. 31 at $600	335 00	175 87	17 75
	H. Walmsley, clerk, Sept. 19 to Mar. 31 at $960	512 00	168 00	21 25
	B. Waters, junior clerk-typist, Sept. 10 to Mar. 15 (less 5 d.) at $600	300 57	28 14	12 25

Abatements — Fonds de retraite	Finance: Salaries at Ottawa — Finances: Traitements à Ottawa	Salary — Traitements	Bonus — Boni	Overtime — Heures supplémentaires
$ cts.	*Salaries paid in Administration of the Business Profits War Tax Act and the Income War Tax Act—Traitements payés relativement à l'administration de la Loi concernant la taxe de guerre sur les profits d'affaires et de la Loi concernant la taxe de guerre sur le revenu ($351,619.45*	$ cts.	$ cts.	$ cts.
	Head Office—Bureau principal ($263,407.23)—			
	E. Adair, 12 m.	660 00	94 50	
	L. C. Allen, 12 m. at $2,100 (less 6 d.)	2,065 00	59 00	
	J. C. Anderson, 12 m.	1,800 00	119 00	
	R. E. Andrews, 12 m.	1,800 00	119 00	
	V. H. Amrstrong, 12 m.	800 00	94 50	
	J. B. Baird, 12 m.	2,200 00	60 00	
	R. M. Baird, 12 m.	1,600 00	162 00	
	G. F. Baker, 12 m.	900 00	94 50	
	H. Baldwin, 12 m.	720 00	56 25	
	F. B. Barry, 12 m.	800 00	315 00	
	H. B. Barton, 5 m. to Aug. 31 at $660	275 00	23 61	
	J. Bates, 12 m.	660 00	94 50	
	L. Beamish, 12 m.	660 00	94 50	
	B. Beaudet, April 1 to Mar. 15 at $800	765 55	74 64	
	G. Belanger, 12 m.	800 00	94 50	
	G. Bertrand, 12 m. at $720 (less deductions, $13.)	707 00	94 50	
	G. Bishop, 6 m. to Sept. 30 at $660	330 00	31 48	
	S. Bishop, 12 m.	660 00	241 48	
	E. Blackadder, 2 m. to May 31 at $600	100 00	52 50	
	M. L. Blais, 12 m.	600 00	94 50	
	B. Blyth, 12 m.	660 00	94 50	
	A. C. Bradley, 12 m. at $2,700 (less 2 m.)	2,250 00		
	E. J. Braldey, 12 m.	660 00	94 50	
	E. M. Braldey, 12 m.	720 00	94 50	
	R. Bray, 12 m. at $660 (less deductions, 90c.)	659 10	94 50	
	R. W. Breadner, commissioner of taxation, 12 m., (*See* also page F—4)	4,000 00		
	J. Brown, 12 m.	660 00	94 50	
	E. Bull, 12 m.	720 00	56 25	
	F. W. Bullock, 12 m.	3,000 00		
	S. Bureau, 12 m. at $600 (less deductions, $4.25)	595 75	223 10	
	A. L. Burgess, 12 m.	1,920 00	63 00	
	M. H. Burke, April 1 to Aug. 11 at $800	290 29	34 27	
	D. Burn, 12 m.	2,000 00	63 00	
	E. M. Burton, 12 m.	660 00	94 50	
	K. Byers, 12 m. at $720 (less deductions, $2)	718 00	94 50	
	F. J. Callahan, July 17 to Mar. 31 at $720	509 03	222 70	
	M. B. Cameron, 12 m.	1,000 00	315 00	
	L. C. Cantin, 12 m.	600 00	84 87	
	I. Carmen, 12 m.	720 00	94 50	
	A. Casault, 12 m. at $600 (less deductions, $1.70)	598 30	94 50	
	H. K. Chamberlain, 6 m. to Sept. 30 at $600	300 00	37 31	
	N. C. Chapman, 12 m.	660 00	288 75	
	A. Chartier, April 1 to Sept. 10 at $600	266 66	41 98	
	L. L. Chartrand, 12 m. at $1,200 (less 1½ d. and deductions, $1.72)	1,193 44	295 80	
	E. M. Chugg, 3 m. to June 30 at $600	150 00	78 75	
	M. E. Clancy, 12 m.	600 00	94 50	
	H. T. Cluffe, 12 m.	780 00	94 50	
	W. A. Code, 12 m.	900 00	315 00	
	F. S. Coghill, April 1 to Jan. 24 at $1,800	1,466 13		
	H. S. Cormack, 12 m.	2,700 00		
	E. S. Craig, 12 m. at $660 (less deductions, $2.70)	657 30	94 50	
	O. Craig, 12 m. at $720 (less deductions, $6)	714 00	94 50	
	I. Crain, 12 m.	600 00	94 50	
	C. Crawford, 12 m. at $600 (less deductions, 85c.)	599 15	94 50	
	E. G. Crawley, 12 m. at $600 (less 14 d. and deductions, $11.05)	566 37	303 14	
	C. Cross, 12 m.	900 00	94 50	
	A. Crochet, 12 m.	720 00	94 50	
	M. D. Cumming, 12 m.	720 00	94 50	
	S. Curran, April 1 to Aug. 7 at $600	211 29	23 61	
	M. Currie, April 1-23 at $660	42 16		
	A. Daly, 12 m.	720 00	315 00	
	A. Davidson, 7 m. to Oct. 31 at $800	466 62	39 35	
	G. Davidson, April 1 to Oct. 15 at $600	324 19	30 34	
	C. E. Davis, 12 m.	1,500 00		

Abatements — Fonds de retraite	**Finance: Salaries at Ottawa — Finances: Traitements à Ottawa**	Salary — Traitements	Bonus — Boni	Overtime — Heures supplémentaires
$ cts.	*Salaries paid in Administration of the Business Profits War Tax Act and the Income War Tax Act*-Continued— *Traitements payés relativement à l'administration de la Loi concernant la taxe de guerre sur les profits d'affaires et de la Loi concernant la taxe de guerre sur le revenu*- Suite—	$ cts.	$ cts.	$ cts.
	Head Office-Continued—Bureau principal-Suite—			
	M. M. Davis, 12 m	660 00	94 50	
	C. H. Day, April 1-Dec. 12 at $2,160	1,509 68	41 94	
	F. Deane, 12 m. at $800 (less deductions, $1.05)	798 95	94 50	
	A. Desrocher, 12 m	600 00	94 50	
	C. A. Dewar, 12 m	1,800 00	119 00	
	M. F. Dixon, 12 m	660 00	94 50	
	G. Dodd, 12 m. at $660 (less deductions, $3.60)	656 40	94 50	
	I. Doran, 12 m	720 00	94 50	
	H. Douglas, 12 m. at $600 (less deductions, $3.40)	596 60	56 25	
	A. Dunbar, 12 m	720 00	94 50	
	W. A. Eadie, 12 m	1,800 00	119 00	
	C. F. Edwards, 12 m	2,100 00	60 00	
	C. F. Elliott, 12 m	4,000 00		
	E. Eligh, 12 m. at $1,050 (less deductions, $1.25)	1,048 75	83 25	
	L. E. Farley, 12 m	700 00	94 50	
	A. C. Farquharson, 12 m	1,920 00	63 00	
	E. Field, 12 m	1,100 00	72 00	
	P. D. Fitzsimmons, 5 m. to Aug. 31 at $600 (less deductions, $1.70)	248 30	29 44	
	E. Fixter, 12 m	1,020 00	83 25	
	O. Flitcroft, 12 m	720 00	56 25	
	E. Fookes, 12 m. at $800 (less deductions, $28.35)	771 65	94 50	
	J. S. Forsyth, 12 m	1,600 00		
	H. F. Fowler, Oct. 5 to Mar. 31 at $600	293 55	46 20	
	E. S. Gardiner, 12 m	600 00	131 26	
	R. A. Gilham, 12 m	1,500 00	261 00	
	G. S. Gillingham, 12 m	2,160 00	60 00	
	E. Girardin, 12 m. at $1,020 (less deductions, $3.90)	1,016 10	83 25	
	F. O. Graham, 7 m. to Oct. 31 at $1,920	1,120 00	36 75	
	R. G. Graham, 12 m	4,500 00		
	A. Gray, 12 m	2,400 00	60 00	
	B. I. Greene, 12 m	660 00	94 50	
	G. W. Greene, 12 m	1,200 00	297 00	
	C. E. Gruson, 12 m	2,100 00	60 00	
	M. F. Harkness, 12 m	1,020 00	83 25	
	T. E. Hawkins, 12 m	2,400 00	60 00	
	J. H. Hayes, 12 m	1,900 00	69 00	
	F. H. Hewton, 9 m. to Jan. 31 at $900 (less 24 d.)	616 94	49 00	
	E. Hodgkinson 12 m. at $600 (less 3 d. and deductions, $6.80)	588 37	68 48	
	H. C. Hogarth, 12 m	2,400 00	60 00	
	R. Hollander, 12 m	660 00	94 50	
	I. Holmes, 12 m	600 00	94 50	
	G. Hooper, 12 m	720 00	94 50	
	E. E. Hudson, 12 m	900 00	94 50	
	E. E. Hunt, 12 m. at $1,100 (less 6 d. and deductions, $21)	1,061 30	309 90	
	D. Hurcomb, 12 m. at $600 (less deductions, $1.70)	598 30	79 10	
	E. Illingworth, 12 m	1,800 00	119 00	
	G. H. Ince, 12 m	2,100 00	60 00	
	H. James, 12 m	660 00	94 50	
	G. Johnston, 12 m. at $960 (less deductions, $1.30)	958 70	83 25	
	J. A. Johnstone, 6 m. to Sept. 30 at $1,800 (less 15 d.)	825 00	34 52	
	M. Johnston, 2 m. to May 31 at $600	100 00	13 83	
	M. E. Journeau, 9 m. to Dec. 31 at $800 (less deductions, $2.10)	597 84	70 83	
	W. B. Kelley, 12 m	1,700 00	150 00	
	P. Kennedy, 12 m. at $600 (less deductions, $22.10)	577 90	94 50	
	E. Kerr, 12 m	1,260 00		
	M. A. Kingsland, 12 m	660 00	94 50	
	I. Laframboise, 12 m. at $660 (less deduction, $2.70)	657 30	94 50	
	K. Lalonde, 12 m	900 00	94 50	
	A. Lanthier, 12 m	720 00	68 71	
	A. Larmer, 12 m	800 00	94 50	
	E. Larmer, 12 m	900 00	94 50	

Abatements — Fonds de retraite	Finance: Salaries at Ottawa — Finances: Traitements à Ottawa	Salary — Traitements	Bonus — Boni	Overtime — Heures supplémentaires
$ cts.	*Salaries paid in Administration of the Business Profits War Tax Act and the Income War Tax Act*–Continued— *Traitements payés relativement à l'administration de la Loi concernant la taxe de guerre sur les profits d'affaires et de la Loi concernant la taxe de guerre sur le revenu*–Suite—	$ cts.	$ cts.	$ cts.
	Head Office–Continued—Bureau principal—Suite—			
	A. Larose, 12 m. at $800 (less deductions, $2.10)	797 90	94 50	
	R. B. Law, 12 m	3,600 00		
	G. Leffler, 12 m	900 00	94 50	
	F. H. Lewis, 12 m	4,000 00		
	E. G. Little, 12 m	660 00	94 50	
	V. B. Little, 12 m. at $600 (less deductions, $13.60)	586 40	94 50	
	G. Loftus, 12 m	800 00	94 50	
	M. Lowe, 12 m	720 00	94 50	
	H. N. MacAdam, 12 m	1,800 00	119 00	
	C. H. MacDonald, 12 m	3,600 00		
	D. MacCracken, 12 m	660 00	94 50	
	A. McAlister, 12 m	800 00	94 50	
	M. McCann, 12 m. at $600 (less 39½ d. and deductions, $11.05)	523 97	84 26	
	W. McComb, 12 m	2,160 00	60 00	
	L. McCusker, 12 m	600 00	94 50	
	D. L. McDonald, 12 m	2,700 00		
	D. C. McDougall, 5 m. to Aug. 31 at $800	333 30	23 61	
	M. McFarland, 12 m	660 00	94 50	
	H. J. McGreevy, 12 m	1,500 00		
	A. P. McGregor, 12 m	1,800 00	119 00	
	M. McIntyre, 12 m	1,020 00	83 25	
	G. M. McKechnie, 12 m	600 00	315 00	
	D. McLaughlin, 12 m	660 00	94 50	
	H. McLaughlin, 12 m	4,500 00		
	E. McMinn, 12 m. at $660 (less deductions, 90c.)	659 10	94 50	
	E. McNeill, 12 m	600 00	94 50	
	E. McWood, 12 m	900 00	94 50	
	E. McWood, 12 m	1,050 00	83 25	
	G. H. Martin, 12 m	2,400 00		
	M. Martin, 12 m. at $660 (less deductions, $1.80)	658 20	94 50	
	P. Mathewman, 12 m	720 00	94 50	
	F. C. Meahan, Mar. 22, 1923 to Mar. 31, 1924 at $1,320 (transferred from St. John)	1,355 48		
	B. V. Meloche, 12 m	600 00	94 50	
	D. Miller, May 1-18 at $660	31 93	4 57	
	M. Morel, 12 m	660 00	94 50	
	E. Mott, 12 m	1,050 00	83 25	
	J. Muir, 12 m	2,280 00	60 00	
	S. Mulligan, 12 m	1,900 00	69 00	
	B. Murphy, 12 m	720 00	94 50	
	O. Murphy, 12 m. at $720 (less deductions, $16)	704 00	86 03	
	A. Naismith, 2 m. to May 31 at $660	110 00		
	J. H. Noble, 12 m. at $600 (less deductions, $2.55)	597 45	56 25	
	A. Nysater, 12 m	720 00	94 50	
	G. O'Connor, 12 m	600 00	94 50	
	M. O'Connor, 12 m. at $1,020 (less deductions, $15)	1,005 00	83 25	
	C. M. O'Donohue, 12 m	660 00	315 00	
	K. O'Gara, 12 m. at $600 (less 4 d. and deductions, 85c.)	592 48	93 39	
	A. O'Neill, 7 m. to Oct. 31 at $700	408 31	39 35	
	C. O'Sullivan, 12 m. at $660 (less deductions, $7.20)	652 80	94 50	
	E. Oakes, 12 m. at $1,800 (less deductions, $2.42)	1,797 58	110 00	
	E. W. Parker, 8 m. to Nov. 30 at $1,500 (less 15 d.)	939 52	163 47	
	M. Patenaude, 12 m	700 00	315 00	
	M. Pennock, 12 m	600 00	94 50	
	R. Pentland, 12 m	2,700 00		
	F. W. Plaxton, 12 m	1,600 00		
	D. Proctor, 12 m. at $800 (less deductions, $5.25)	794 75	94 50	
	G. C. Pugsley, 12 m	1,020 00	83 25	
	B. Pyke, 12 m	1,900 00	69 00	
	G. L. Queale, 12 m	660 00	315 00	
	D. Raymond, 12 m. at $660 (less deductions, 90c.)	659 10	56 25	
	E. C. Rheaume, 12 m	600 00	94 50	
	F. A. Roberts, 12 m	1,800 00	119 00	

Abatements — Fonds de retraite	**Finance: Salaries at Ottawa — Finances: Traitements à Ottawa**	Salary — Traitements	Bonus — Boni	Overtime — Heures supplémentaires
$ cts.		$ cts.	$ cts.	$ cts.
	Salaries paid in Administration of the Business Profits War Tax Act and the Income War Tax Act–Continued— *Traitements payés relativement à l'administration de la loi concernant la taxe de guerre sur les profits d'affaires et de la loi concernant la taxe du guerre sur le revenu*–Suite—			
	Head Office–Continued—Bureau principal–Suite—			
	L. Robitaille, 12 m	800 00	75 20	
	J. Rose, 12 m	660 00	94 50	
	G. Rosebrook, 7 m. to Oct. 31 at $660	385 00	39 35	
	E. S. M. Ross, 12 m. at $700 (less deductions, 90c.)	699 10	315 00	
	I. J. Ross, 12 m	600 00	94 50	
	E. H. Rourke, 12 m	720 00	315 00	
	T. R. Russell, 12 m	2,160 00		
	C. R. Sauve, 12 m	800 00	94 33	
	D. R. Scott, 12 m. at $800 (less deductions, $1.05)	798 95	94 50	
	R. Sharp, 12 m	4,000 00		
	A. Shore, 12 m	800 00	94 50	
	R. Shore, 12 m	600 00	63 27	
	D. Short, 12 m	660 00	94 50	
	H. H. Short, 12 m	1,800 00	119 00	
	W. G. Sibary, 12 m	1,800 00	119 00	
	A. M. Simpson, 12 m	2,000 00	63 00	
	W. O. Simpson, 12 m	2,400 00	60 00	
	F. O. Skuce, 12 m	1,800 00	119 00	
	M. Smeaton, 12 m	660 00	94 50	
	B. C. Smirle, 12 m	1,920 00	63 00	
	E. M. Smith, 12 m. at $720 (less deductions, $1)	719 00	56 25	
	G. A. T. Smithson, 12 m	2,000 00	63 00	
	A. E. Somerville, 12 m	660 00	81 95	
	J. F. Spittal, April 1-23 at $660	42 17	6 03	
	C. A. Staite, 12 m	2,280 00	60 00	
	A. Stanley, 12 m	800 00	315 00	
	A. Stark, 12 m	900 00	94 50	
	G. O. Stevenson, 12 m. at $1,200 (less deductions, $7.89)	1,192 11	60 00	
	A. Stewart, 12 m. at $660 (less deductions, 90c.)	659 10	315 00	
	M. W. Stewart, 12 m. at $600 (less deductions, $3.40	596 60	56 25	
	W. I. Stout, 12 m	1,020 00	83 25	
	E. M. Strachan, 12 m	1,260 00		
	K. Stringer, 12 m	660 00	94 50	
	R. Swift, 12 m	2,500 00		
	R. G. Taylor, 12 m	2,700 00		
	J. Thibault, 12 m. at $720 (less deductions, $1)	719 00	94 50	
	H. Thomson, 7 m. to Oct. 31 at $800 (less 13 d.)	438 67	39 35	
	P. H. Tod, 12 m	2,800 00		
	J. R. Urquhart, 12 m	2,700 00		
	V. Venning, April 1–30 at $720	60 00		
	C. M. Vidal, 12 m. at $600 (less deductions, $11.05)	588 95	56 25	
	W. Vowles, 12 m	900 00	315 00	
	C. M. Walsh, 12 m	660 00	94 50	
	G. Ward, 12 m	720 00	315 00	
	W. H. B. Way, 12 m	1,800 00	119 00	
	A. M. Weatherdon, 12 m	720 00	112 82	
	A. Wheeler, 9 m. to Dec. 31 at $1,560 (less 24 d.)	1,069 35	117 81	
	F. A. White, 11 m. to Feb. 29 at $600	550 00	288 75	
	E. S. York, 12 m	660 00	86 57	
	Ottawa District Office—Bureau du district d'Ottawa ($88,212.22)—			
	H. W. Airth, Apr. 1 to Feb. 15 at $2,100	1,840 52	52 59	
	F. W. Allen, 12 m	1,600 00	162 00	
	E. Armstrong, 6 m. to Sept. 30 at $600 (see Montreal)	300 00	47 22	
	F. Arnoldi, 3 m. to June 30 at $1,000	249 99	20 79	
	J. Arnoldi, 12 m. at $700 (less deductions, $2.70)	697 30	94 50	
	M. Arter, 12 m. at $700 (less deductions, $7.20)	692 80	56 25	
	L. R. Avery, Apr. 1 to May 14 at $1,500	181 45	31 57	
	V. Bannister, 12 m	750 00	94 50	
	B. Barbeau, 12 m. at $600 (less deductions, $6.80)	593 20	94 50	
	J. H. Barker, 12 m	2,000 00	63 00	
	L. Beauregard, 12 m	700 00	94 50	
	R. Benwick, 12 m	600 00	56 25	
	V. V. Bernard, 12 m	900 00	94 50	

Abatements — Fonds de retraite	Finance: Salaries at Ottawa — Finances: Traitements à Ottawa	Salary — Traitements	Bonus — Boni	Overtime — Heures supplémentaires
$ cts.	*Salaries paid in Administration of the Business Profits War Tax Act and the Income War Tax Act*–Continued— *Traitements payés relativement à l'administration de la loi concernant la taxe de guerre sur les profits d'affaires et de la loi concernant la taxe de guerre sur le revenue*–Suite—	$ cts.	$ cts.	$ cts.
	Ottawa District Office–*Continued*—Bureau du district d'Ottawa–*Suite*—			
	K. Berry, Jan. 7 to Mar. 31 at $600	140 32	22 09	
	E. E. Botten, 12 m	2,000 00	63 00	
	H. E. Boyd, 12 m	1,800 00	119 00	
	C. N. Bradley, 12 m	1,000 00	83 25	
	M. Brigham, 12 m	600 00	94 50	
	F. Brophy, Apr. 1 to Aug. 20 at $600 (less deductions, $7.65)	224 61	36 56	
	C. S. Brunton, 12 m	3,000 00		
	C. Buchan, 12 m. at $700 (less deductions, $9.90)	690 10	94 50	
	E. Buchan, 12 m	700 00	315 00	
	E. A. Carroll, 12 m	600 00	315 00	
	M. Clark, 12 m	600 00	56 25	
	B. Conley, 5 m. to Aug. 31 at $750	312 50	23 61	
	L. Curry, 12 m	600 00	94 50	
	P. Dagg, 12 m	600 00	315 00	
	A. Davie, 12 m	750 00	94 50	
	R. W. Davies, 12 m	600 00	91 10	
	D. Desrosiers, 12 m	600 00	315 00	
	B. Doran, 12 m. at $600 (less deductions $7.65)	592 35	94 50	
	L. Doyle, 3 m. to June 30 at $600 (less deductions, 85c.)	149 15	15 74	
	M. Doyle, 12 m. at $600 (less deductions, $5.10)	594 90	72 17	
	M. Dunne, 12 m. at $600 (less deductions, $9.35)	590 65	94 50	
	R. Emery, 12 m	750 00	94 50	
	M. English, 12 m	600 00	94 50	
	E. Farley, 12 m. at $600 (less deductions, $6.80)	593 20	56 25	
	K. Fellowes, inspector, 12 m	4,000 00		
	W. F. Findlay, 12 m	1,500 00	261 00	
	P. A. Frappier, 12 m	1,200 00	60 00	
	R. A. Fraser, 12 m	1,000 00	83 25	
	D. Garner, 12 m. at $700 (less deductions, $8.10)	691 90	94 50	
	N. Garner, 12 m	750 00	94 50	
	F. D. Gervais, 12 m	2,000 00	63 00	
	G. J. Graham, 12 m	1,320 00	279 00	
	B. Hagan, 12 m	1,080 00	72 00	
	F. A. Humphrys, 12 m	1,200 00	60 00	
	J. Jelly, 12 m. at $600 (less 7 d.)	588 33	308 88	
	E. Johnson, 12 m	750 00	94 50	
	J. O. Jones, 12 m	2,000 00		
	W. F. Kelly, 12 m	1,500 00	261 00	
	L. Kemp, 12 m	700 00	94 50	
	I. Lachance, 6 m. to Sept. 30 at $600 (less 10 d.)	283 33	31 48	
	W. Landriau, 12 m	750 00	315 00	
	B. Leggatt, 12 m. at $600 (less deductions, $2.55)	597 45	94 50	
	I. Linton, 12 m	700 00	94 50	
	N. Longtin, 12 m	1,500 00	261 00	
	I. Lyon, 12 m. at $600 (less deductions, $1.70)	598 30	94 50	
	H. McGirr, 12 m	600 00	94 50	
	M. Mabee, 12 m. at $600 (less deductions, $12.75)	587 25	94 50	
	M. Mattice, 12 m	1,200 00	297 00	
	I. Mills, 12 m	600 00	94 50	
	B. Mitchell, 12 m. at $600 (less deductions, $4.25)	595 75	315 00	
	I. Moodie, 5 m. to Aug. 31 at $700	291 65	23 40	
	D. Muirhead, 12 m	1,600 00	162 00	
	A. Neven, 12 m	600 00	94 50	
	E. Nichol, 12 m	600 00	315 00	
	M. Nicholds, 7 m. to Oct. 31 at $600 (less 15 d. and deductions, $4.25)	321 56	28 08	
	N. Northrop, 12 m	600 00	315 00	
	M. O'Farrell, 12 m	600 00	315 00	
	I. Ogilvie, 12 m	600 00	94 50	
	O. Orr, 2 m. to May 31 at $600	100 00	52 50	
	B. Paynter, 12 m	900 00	94 50	
	O. Pommerville, 12 m	1,500 00	261 00	
	F. W. Potts, 12 m	2,000 00	63 00	

Abatements — Fonds de retraite	**Finance: Salaries at Ottawa — Finances: Traitements à Ottawa**	Salary — Traitements	Bonus — Boni	Overtime — Heures supplémentaires
$ cts.	*Salaries paid in Administration of the Business Profits War Tax Act and the Income War Tax Act*–Continued— *Traitements payés relativement à l'administration de la loi concernant la taxe de guerre sur les profits d'affaires et de la loi concernant la taxe de guerre sur le revenue*–Suite	$ cts.	$ cts.	$ [cts.
	Ottawa District Office–*Concluded*—Bureau du district d'Ottawa–Fin—			
	M. J. Powell, 12 m	600 00	94 50	
	K. Pratt, 12 m. at $600 (less deductions, $4.25)	595 75	94 50	
	M. Quain, 12 m. at $600 (less deductions, $13.60)	586 40	94 50	
	E. Reid, 12 m	600 00	315 00	
	M. Reinhardt, 12 m	700 00	94 50	
	M. Reynolds, 7 m. to Oct. 31 at $600	350 00	47 22	
	E. Richter, 12 m. at $700 (less deductions, $16.20)	683 80	56 25	
	R. Richter, 10 m. to Jan. 31 at $900 (less deductions, $6.25)	743 75	62 96	
	H. H. Rogers, 12 m	800 00	64 97	
	E. Ross, 9 m. to Dec. 31 at $750 (less 18 d.)	526 21	183 75	
	I. Russell, 12 m	600 00	315 00	
	M. Ryan, 12 m	600 00	94 50	
	M. Sabourin, 12 m. at $700 (less deductions, $2.70)	697 30	315 00	
	L. Salley, 12 m. at $600 (less deductions, $3.40)	596 60	94 50	
	M. Scharfe, 12 m	600 00	94 50	
	W. A. Scott, 7 m. to Oct. 31 at $2,000	1,166 62		
	K. Selluck, 12 m. at $600 (less deductions, $5.95)	594 05	51 57	
	M. Skuce, 12 m. at $600 (less deductions, $12.75)	587 25	315 00	
	E. Smith, 12 m. at $600 (less deductions, $4.25)	595 75	315 00	
	H. Smith, 12 m	700 00	94 50	
	M. Snipper, 12 m	600 00	56 25	
	G. H. Stanley, 12 m	1,600 00	162 00	
	J. Stark, 5 m. to Aug. 31 at $600 (less 13 d.)	229 03	21 71	
	F. Stone, 12 m. at $600 (less 1 m. and deductions, $7.65)	542 35	288 75	
	C. Swan, 12 m	600 00	94 50	
	E. Taylor, 12 m	700 00	70 95	
	H. Tinkess, 7 m. to Oct. 31 at $700 (less 21 d.)	368 80	18 72	
	A. Trickey, 12 m	600 00	315 00	
	J. Waddell, 12 m	600 00	315 00	
	M. Ware, 12 m	750 00	94 50	
	E. Young, 12 m	900 00	94 50	
	Supervision of Government Purchases and Sales—Contrôle des achats et des ventes du gouvernement ($37,173.91)			
	L. R. Lafleche, commissioner of Purchasing Commission April 1 to Aug. 15, secretary of Government Contracts Supervision Committee, Aug. 16, 1923, to Mar. 31, 1924	6,000 00		
	Staff—Personnel—			
	W. B. Bartram, purchase advisor, 4 m. to July 31 at $3.400, Aug. 1 to 31 at $3,500	1,424 99		
	L. H. Beer, salvage officer, Aug. 17 to Mar. 31 at $5,000	3,118 23		
	R. Bethune, senior clerk, 5 m. to Aug. 31 at $1,800	750 00	49 55	
	C. H. Buck, clerk, 12 m	1,500 00		
	B. Charbonneau, junior clk.-stenog., April 1 to Aug. 31 and Oct. 9 to Nov. 30 at $600	337 10	53 06	
	G. Coad, clerk-typist, 5 m. to Aug. 31 at $960	400 00	34 65	
	J. P. Couture, senior clerk-typist, 12 m	1,320 00	279 00	
	A. W. Day, senior clerk, 12 m	1,440 00	261 00	
	E. Dilworth, clk.-stenographer, 5 m. to Aug. 31 at $960	400 00	34 65	
	G. C. Gerow, senior clerk, 5 m. to Aug. 31 at $2,100	875 00	25 00	
	G. Hawn, clk.-stenographer, 5 m. to Aug. 31 at $960	400 00	34 65	
	A Henry, clerk-stenographer, 12 m	960 00	315 00	
	M. G. Hill, sr. messenger, 5 m. to Aug. 31 at $960	400 00	131 25	
	M. M. Howell, jr. clk.-stenographer, 4 m. to Mar. 31 at $600	200 00	31 48	
	J. O. LeBlanc, senior clerk, April 1 to Aug. 31 and Dec. 17 to Mar. 31 at $1,500	1,060 48	184 52	

Abatements — Fonds de retraite	Finance: Salaries at Ottawa — Finances: Traitements à Ottawa	Salary — Traitements	Bonus — Boni	Overtime — Heures supplémentaires
$ cts.	*Supervision of Government Purchases and Sales*–Con. *Contrôle des achats et des ventes du gouvernement*–Fin—	$ cts.	$ cts.	$ cts.
	Staff—*Concluded*—Personnel—*Fin*			
	M. Lussier, office boy, April 1-10 at $300	8 33	1 56	
	J. R. McCaffrey, head clerk, 12 m. (less 3 d.) at $2,400	2,380 65		
	H. Mathewson, senior clerk, 5 m. to Aug. 31 at $1,320	550 00		
	J. H. O'Reilly, senior clerk, 5 m. to Aug. 31 at $1,500	625 00		
	A. Pelletier, clerk, 12 m	960 00	83 16	
	A. Plouffe, junior clerk, 12 m	600 00	94 44	
	J. B. Reade, purchase advisor, 11½ m. at $3,400, ½ m. at $3,500	3,404 13		
	C. E. Richards, purchase advisor, 12 m	3,000 00		
	O. G. Ross, clerk-stenographer, 5 m. to Aug. 31 at $1,200	500 00	25 00	
	G. Sims, principal clerk, 5 m. to Aug. 31 at $3,000	1,250 00		
	E. Thompson, senior clerk, 5 m. to Aug. 31 at $1,320	550 00	116 25	
	L. Walsh, purchase advisor, 12 m	2,760 00		
	Total	887,774 21	94,509 49	4,631 01
	Charged as follows:—			
	Civil Government—			
	Salaries	361,011 35		
	Contingencies	3,032 63		
			364,043 98	
	Charges of Management—			
	Clerical Assistance, including overtime	113,329 23		
	Printing Dominion Notes	10,018 53		
	General Account	1,211 61		
	Loan Account	15,008 51		
			139,567 88	
	Expenses of Administration of the Business Profits War Tax Act and the Income War Tax Act	351,619 45		
	Supervision of Government Purchases and Sales	37,173 91		
			388,793 36	
	Provisional Bonus Allowance—			
	Finance	57,284 64		
	Taxation Branch	35,470 63		
	Supervision of Government Purchases and Sales	1,754 22	94,509 49	
			986,914 71	

Finance Department: Civil Government Contingencies — Ministère des Finances: Dépenses contingentes du gouvernement civil	$ cts.
Salaries at Ottawa (Page F—8)	3,032 63
Stationery Office supplies, $5,991.40; King's Printer's account, $7,350.68	13,342 08
Postage, $8,289.64; newspapers, $539.10; telephone messages, $601.60	9,430 34
Telegrams, $2,671.63; repairs to adding machine, $111.13; water, $441.70	3,224 46
Repairs and supplies for departmental automobiles, $1,304.69; clothing for chauffeur, $350.60	1,655 29
Rent of automobile, $360; towels, $114.30; washing towels, $245.16	719 46
Subscription to Bradstreet's report, $125; sundries, $217.52	342 52
Travelling expenses: J. G. Macfarlane, $83.34; B. J. Roberts, $221.25; J. A. Russell, $252.54; J. C. Saunders, $7.05; R. B. Viets, $100	664 18
Total	32,410 96

Lieutenant Governors' Salaries—Traitements des lieutenants-gouverneurs	$ cts.
Ontario: His Honour H. Cockshutt, 12 m.	10,000 00
Quebec: Sir Chas. Fitzpatrick, Apr. 1 to Oct. 30 at $10,000	5,806 43
His Honour L. P. Brodeur, Oct. 31 to Jan. 2 at $10,000 (dec'd.)	1,747 30
His Honour N. Perodeau, Jan. 10 to Mar. 31 at $10,000	2,258 05
Nova Scotia: His Honour McCallum Grant, 12 m.	9,000 00
New Brunswick: His Honour W. F. Todd, 12 m.	9,000 00
Manitoba: His Honour Sir J. A. M. Aikens, 12 m.	9,000 00
Saskatchewan: His Honour H. W. Newlands, 12 m.	9,000 00
Alberta: His Honour R. G. Brett, 12 m.	9,000 00
British Columbia: His Honour W. C. Nichol, 12 m. to Mar. 31 (less Apr.)	8,250 00
Prince Edward Island: His Honour M. McKinnon, 12 m.	7,000 00
Total	80,061 78

Interest on Public Debt — Intérêt sur la dette publique	Principal $ cts.	Interest — Intérêt $ cts.
Payable in London—Payable à Londres—		
Dominion 4½ p.c. loan of 1920–25, 1 y. to Oct. 31, 1923	24,333,332 33	1,095,000 00
Dominion 4 p.c. loan of 1940–60, 1 y. to Mar. 31, 1924	93,926,666 66	3,757,066 66
Dominion 3½ p.c. loan of 1909–34, 1 y. to Nov. 30, 1923	23,467,206 27	821,352 20
Dominion 3½ p.c. loan of 1930–50, 1 y. to Dec. 31, 1923	137,058,841 00	4,797,059 42
Dominion 3½ p.c. C.P.R. land grant loan, 1 y. to Dec. 31, 1923	15,056,003 66	526,960 22
Dominion 3 p.c. loan of 1888, 1 y. to Dec. 31, 1923	8,071,230 00	242,136 90
Dominion 3 p.c. loan of 1892, 1 y. to Dec. 31, 1923	18,250,000 00	547,500 00
Dominion 3 p.c. loan of 1894, 1 y. to Dec. 31, 1923	10,950,000 00	328,500 00
Dominion 2½ p.c. loan of 1897, 1 y. to Mar. 31, 1924	4,888,185 64	122,204 63
		12,237,780 03
Payable in New York—Payable à New York—		
Bond loan, 1915–35, 1 y. to Jan. 31, 1924, at 5 p.c.	874,000 00	43,700 00
Public service loan, 1916, 1 y. to Mar. 31, 1924, at 5 p.c.	50,000,000 00	2,500,000 00
Bond loan, 1919–29, 1 y. to Jan. 31, 1924, at 5½ p.c.	60,000 000 00	3,300,000 00
Loan of 1922–52, 1 y. to Oct. 31, 1923, at 5 p.c.	100,000,000 00	5,000,000 00
Bank of Montreal, New York, interest on current account		2,696 74
		10,846,396 74
Payable in Canada—Payable en Canada—		
Stock "A" at 6 p.c., 1 y. to Mar. 31, 1924	8,000 00	480 00
Stock "A" at 3½ p.c., 1 y. to Oct. 31, 1923	* 2,200 00	479 28
Stock "B" at 3½ p.c., 1 y. to Oct. 31, 1923	* 40,200 00	1,600 32
Stock "C" at 3½ p.c., 1 y. to Oct. 31, 1923	48,666 67	1,703 34
Stock "F" at 3½ p.c., 1 y. to Dec. 31, 1923	60,800 00	2,127 92
War loan, 1915–25, 1 y. to Nov. 30, 1923, at 5 p.c.	42,014,500 00	2,100,725 00
War loan, 1916–31, 1 y. to Mar. 31, 1924, at 5 p.c.	52,931,600 00	2,646,580 00
War loan, 1917–37, 1 y. to Feb. 29, 1924, at 5 p.c.	90,166,900 00	4,508,345 00
Victory loan, 1917, 1 y. to Nov. 30, 1923, at 5½ p.c.	*300,324,400 00	16,485,499 25
Victory loan, 1918, 1 y. to Oct. 31, 1923, at 5½ p.c.	*449,677,450 00	33,926,306 34
Victory loan, 1919, 1 y. to Oct. 31, 1923, at 5½ p.c.	*619,866,300 00	34,092,689 65
Renewal loan, 1922, 1 y. to Oct. 31, 1923, at 5½ p.c.	*114,464,150 00	5,631,650 07
Bond loan, 1925–28, 1 y. and 28 d. to Mar. 28, 1924, at 3½ p.c.	2,000,000 00	75,369 86
Bond loan, 1925–45, 1 y. and 119 d. to Mar. 28, 1924, at 4½ p.c.	65,207,351 17	3,891,003 01
5 p.c. debenture stock, interest: school lands, $1,250,925; custodian of enemy property, $16,369.90		1,267,294 90
War savings certificates, interest paid	* 39,021 15	4,589 20
War savings and thrift stamps, interest paid	* 629,715 15	219,567 94
Dominion of Canada savings certificates, interest paid	* 1,607,811 56	420,826 46
Temporary loans from banks, interest on treasury bills		4,926,536 26
Compensation to seigneurs, 1 y. to Dec. 31, 1923, at 6 p.c.	* 12,140 15	604 64
Bank circulation redemption fund, 1 y. to June 30, 1923, at 3 p.c.	* 6,225,877 80	193,782 09
Provincial trust funds, proportion of common school fund, interest, 1 y. to Dec. 31, 1923, at 5 p.c.: Ontario, $73,581.97; Quebec, $59,223.48	2,656,136 99	132,805 45
School lands, accrued interest at 5 p.c.: Manitoba, $608.96; Alberta, $6,442.46; Saskatchewan, $11,253.75		18,305 17
Contractors' security deposits, accrued interest at 3 p.c.	* 970,865 78	26,692 47
Superannuation Fund No. 2, accrued interest at 6 p.c.	* 1,645,962 39	86,538 16

Interest on Public Debt — Intérêt sur la dette publique	Principal	Interest — Intérêt
	$ cts.	$ cts.
Payable in Canada—*Concluded*—Payable en Canada—*Fin*		
Civil Service Insurance Fund, accrued interest at 6 p.c.	* 2,251,591 87	117,530 28
Returned soldiers' insurance fund, accrued interest at 4 p.c.	* 2,061,173 79	50,477 52
Government Annuities account, accrued interest at 4 p.c.	* 7,151,398 19	249,633 44
Indian trust fund, interest: at 5 p.c., $521,318.42; at 6 p.c., $65,390.65		586,709 07
Savings bank deposits, interest at 3 p.c.: P.O. Dept., $672,435.82; Finance Dept., $263,551.61		935,987 43
Retirement Fund, accrued interest at 5 p.c.	* 12,348,283 97	546,724 91
Strathcona Trust Fund, interest at 4 p.c.	500,000 00	20,000 00
Canadian National Railways, employees' provident fund, accrued interest 1 y. to Dec. 31, 1923, at 3 p.c.	* 332,986 82	12,088 97
Pilots' Fund, accrued interest at 3 p.c.: decayed, $259.79; Halifax, $151.07; St. John, $129.27; Sydney, $116.82		656 95
Regimental Fund, Militia, accrued interest at 3 p.c.	* 107,498 17	2,996 75
Interest on small funds (2)		294 67
		113,185,201 77
LESS.—Refund of over-payment of interest, Dec. 7, 1920 to Mar. 31, 1921, on 5 p.c. debenture stock held by custodian of enemy property		31,506 85
		113,153,694 92
Summary—Sommaire		
Interest payable in London—Intérêt payable à Londres		12,237,780 03
Interest payable in New York—Intérêt payable à New-York		10,846,396 74
Interest payable in Canada—Intérêt payable en Canada		113,153,694 92
Total		136,237,871 69

*Principal as on Mar. 31, 1924.

Premium, Discount and Exchange Expenditure — Frais de prime, d'escompte et de change	$ cts.
Premium on sinking funds purchased	1,237 25
Discount and exchange on sundry New York cheques	59 06
Total	1,296 31

Sinking Funds—Fonds d'amortissement	$ cts.	$ cts.
Stocks and bonds bought for sinking funds—		
Canada 2½ per cents		238,837 90
Canada 3 per cents		295,701 02
Canada 3½ per cents		2,408,119 20
Canada 4 per cents		60,346 66
Canada 5 per cents		110,000 00
		3,113,004 78
Recapitulation by loans—		
Dominion 3½ per cent loan of 1909–34	593,579 12	
Dominion 3½ per cent loan of 1930–50	1,504,706 76	
Dominion 4 per cent loan of 1940–60	904,718 90	
Dominion 5 per cent war loan of 1915–25	63,000 00	
Dominion 5 per cent war loan of 1916–31	47,000 00	
Total	3,113,004 78	

Charges of Management: Salaries — **Frais d'administration: Traitements**	Salary — Traitements	Bonus — Boni	Overtime — Heures supplémentaires
	$ cts.	$ cts.	$ cts.
Assistant Receiver General, Toronto—Sous-receveur général, Toronto ($18,105.53)			
R. Cane, Assistant Receiver General, grade 4, April 1 to Aug. 5 at $4,020 (resigned)	1,394 03	.....	.....
S. P. McCavour, Assistant Receiver General, grade 4, Aug. 6 to Mar. 31 at $3,540	2,312 42	.....	.....
W. A. Douglas, clerk, 11 m. to Mar. 31 at $960	880 00	76 32	56 50
K. Frederickson, accountant, grade 4, 1 m. to Mar. 31 at $2,760	230 00	.....	.....
J. Hannon, clerk, 12 m	1,200 00	297 00	69 38
J. E. Lawrence, clerk, 9 m. to Mar. 31 at $960	720 00	236 25	78 38
A. MacGillivray, junior clerk-stenographer, 12 m	840 00	94 50	34 25
J. J. McCheyne, junior clerk-stenographer, 12 m	900 00	94 50	54 88
A. McDonald, clerk, 6 m. at $960, 6 m. at $1,020	990 00	315 00	93 88
L. Reynolds, junior clerk, 12 m	840 00	94 50	69 63
B. Rumsby, senior currency teller, 3 m. at $1,380, 9 m. at $1,440	1,425 00	.....	93 25
H. Tomlinson, junior clerk, 9 m. to Mar. 31 at $600	450 00	70 89	31 25
N. R. Vinton, senior clerk-bookkeeper, 12 m	1,500 00	261 00	172 50
Temporary employees ($4,424.08)—			
S. Brooks, junior clerk-stenographer, 12 m	600 00	56 25	52 13
G. Dibble, junior clerk, Jan. 7 to Mar. 31 at $600	140 33	73 66	26 00
W. A. Douglas, clerk, 1 m. to April 30 at $960 (made permanent)	80 00	6 93	.....
A. Harber, 2 d. to July 26 at $2.50 per d	5 00		
J. E. Lawrence, clerk, 3 m. to June 30 at $960 (made permanent)	240 00	78 75	.....
L. Leitch, 31½ d. to Sept. 9 at $2.50 per d	78 75		
M. A. Livingstone, clerk, 12 m	960 00	83 25	61 00
J. Marsh, caretaker, 12 m	960 00	315 00	.....
L. Nafin, junior clerk, 5 m. to Aug. 31 at $600	250 00	39 35	.....
J. H. O'Neill, currency clerk, 12 m	960 00	315 00	91 88
H. Tomlinson, junior clerk, 3 m. to June 30 at $600 (made permanent)	150 00	23 61	.....
Employees of Income Tax Office, Toronto—			
B. H. Challenor, overtime (salary, see page F—76)	.....	.....	31 50
W. B. Fraser, overtime (salary, see page F—76)	.....	.....	17 44
T. Gillespie, overtime (salary, see page F—76)	.....	.....	12 38
J. P. Macdonald, overtime (salary, see page F—77)	.....	.....	18 94
H. Robinson, overtime (salary, see page F—77)	.....	.....	18 94
Assistant Receiver General, Halifax ($11,683.07)—Sous-receveur général, Halifax			
I. H. Mathers, Assistant Receiver General, grade 2, 12 m	3,060 00	.....	.....
A. M. Burgoyne, clerk-stenographer, 6 m. at $960, 6 m. at $1,020	990 00	83 25	32 00
R. W. Congdon, clerk, 12 m	1,080 00	72 00	38 25
G. D. Hamlin, clerk, 9 m. at $960, 3 m. at $1,020	975 00	315 00	45 00
A. C. Johnston, accountant to Assistant Receiver General, 12 m	2,280 00	60 00	
M. J. Ring, senior clerk-bookkeeper, 12 m	1,680 00	.....	32 00
F. J. Wilks, senior currency teller, 4 m. at $1,140, 8 m. at $1,320	1,260 00	24 00	38 25
Temporary employees ($358.07)—			
W. Burgoyne, Aug. 6 to Sept. 4, Jan. 23 to Feb. 2 at $960	107 75	.....	.....
J. H. Webber, clerk, Dec. 28 to Mar. 31 at $960	250 32	82 13	.....
J. E. Ells, Income Tax Office, Halifax, overtime (salary, see page F—o7)	.....	.....	10 13
Assistant Receiver General, St. John—Sous-receveur général, St. John ($9,179.03)			
J. E. Wilson, Assistant Receiver General, grade 2, 12 m	3,060 00	.....	.....
E. L. Byron, currency teller, Aug. 21 to Mar. 31 at $960	588 39	193 06	25 25
E. H. Cameron, accountant to Assistant Receiver General, 5 m. at $1,620, 7 m. at $1,800	1,725 00	136 87	46 69
G. T. Corbett, clerk-bookkeeper, 3 m. at $1,260, 9 m. at $1,320	1,305 00	283 50	27 38
H. C. Ellis, clerk, 6 m. at $960, 6 m. at $1,020	990 00	83 25	26 63
S. P. McCavour, accountant to Assistant Receiver General, April 1 to Aug. 5 at $2,280 (appt'd. A. R. G., Toronto)	790 64	20 80	
F. J. Ord, junior clerk-stenographer, 12 m	720 00	94 50	15 38

Charges of Management: Salaries — **Frais d'administration: Traitements**	Salary — Traitements	Bonus — Boni	Overtime — Heures supplémentaires
Assistant Receiver General, Charlottetown—Sous-receveur général, Charlottetown ($8,940)	$ cts.	$ cts.	$ cts.
P. Pope, Assistant Receiver General, grade 1, 12 m.	2,900 00		
H. Currie, clerk, 12 m.	1,140 00	72 00	
F. Loughran, accountant to Assistant Receiver General, 12 m.	1,900 00	69 00	
D. A. McKinnon, senior account clerk, 12 m.	1,680 00	150 00	
H. S. Stewart, clerk-bookkeeper, 12 m.	1,320 00	279 00	
Assistant Receiver General, Winnipeg—Sous-receveur général, Winnipeg ($13,678.06)			
W. Winsby, Assistant Receiver General, grade 3, 12 m.	3,420 00		
A. O. Anderson, clerk-stenographer, 12 m.	1,080 00	72 00	12 63
E. W. H. Armstrong, senior clerk-bookkeeper, 12 m.	2,000 00	63 00	
E. P. Blyth, senior account clerk, 12 m.	1,440 00	261 00	15 50
G. Bury, clerk, 12 m.	1,020 00	83 25	15 63
H. E. Copeland, senior currency clerk, 12 m.	1,620 00	162 00	15 25
K. Frederickson, accountant to A. R. G., 11 m. to Feb. 29 at $2,400 (appt'd. accountant to A. R. G., Toronto)	2,200 00	55 00	
E. O. Sonsteby, currency teller, 3 m. to Sept. 30 at $960 (resigned)	240 00	78 75	
Temporary employees ($658.06)—			
F. D. Ross, currency teller, Oct. 25 to Mar. 31 at $960	418 06	137 17	15 75
E. O. Sonsteby, clerk, 3 m. to June 30 at $960 (made permanent)	240 00	78 75	
Assistant Receiver General, Regina—Sous-receveur général, Régina ($7,518.71)			
S. B. Nelles, Assistant Receiver General, grade 2, 12 m.	3,060 00		
J. H. Matkin, accountant to Assistant Receiver General, 12 m.	2,280 00	60 00	
J. W. Wilson, senior currency teller, 9 m. at $1,320, 1 m. to Jan. 31 at $1,380	1,105 00		35 63
Temporary employees ($1,073.71)—			
A. L. Duncalfe, clerk, June 29 to July 31 at $960	85 00		
M. E. Ficking, junior clerk-stenographer, 8 m. to Mar. 31 at $900	600 00		34 88
C. M. Moore, senior currency teller, Feb. 5 to Mar. 31 at $1,320	204 84		
D. Stevens, junior clerk-stenographer, 4 m. to July 31 at $600 (less 10 d.)	183 87	17 21	
Assistant Receiver General, Calgary—Sous-receveur général, Calgary ($8,396.67)			
G. S. Nicol, Assistant Receiver General, grade 2, 12 m.	3,060 00		
W. Morton, accountant to Assistant Receiver General, 12 m.	2,280 00	60 00	
J. Parry, senior currency teller, 9 m. at $1,320, 3 m. at $1,380	1,335 00		30 50
R. T. Waymark, clerk, 12 m.	1,080 00	315 00	30 00
Temporary employees ($641.67)—			
A. Liken, junior clerk, 2 m. to Oct. 31 at $600	100 00	7 87	
M. McIvor, junior clerk-stenographer, 12 m. (less 1 m. 5 d.) at $600	541 67	78 13	50
Assistant Receiver General, Victoria—Sous-receveur général, Victoria ($10,780.43)			
D. B. McConnan, Assistant Receiver General, grade 2, 12 m.	3,060 00		
I. M. Cutler, junior clerk-stenographer, 12 m.	900 00	94 50	11 25
T. Knight, senior clerk-bookkeeper, 12 m.	1,620 00	162 00	240 00
G. H. Llewellyn, clerk, 12 m.	1,200 00	297 00	30 75
R. D. MacLachlan, senior currency teller, 4 m. to July 31 at $1,320 (resigned)	440 00	93 00	
S. A. Staden, principal account clerk, 9 m. at $1,920, 3 m. at $2,040	1,950 00	62 25	46 50
A. W. Webb, clerk, 5 m. to Mar. 31 at $960	400 00	131 25	30 75
Temporary employees ($1,210.43)—			
J. Anderson, junior clerk, 1 m. to Sept. 30 at $900	75 00		
W. P. Hall, July 3-31 at $960	74 84		
W. Jackson, June 24-30 at $960	18 66		
G. Watts, senior currency teller, Aug. 23 to Mar. 31 at $1,320	801 93	169 50	30 75
A. W. Webb, clerk, 3 m. to Oct. 31 at $960 (made permanent)	240 00	78 75	
	88,281 50	7,167 50	2,017 34
Charged as follows—			
Charges of Management, Salaries		88,281 50	
Charges of Management, Clerical Assistance		2,017 34	
			90,298 84
Provisional Bonus Allowance			7,167 50
Total			97,466 34

Charges of Management—Frais d'administration		$ cts.
Assistant Receiver General, Toronto—Sous-rcceveur général, Toronto ($20,436.10)		
Salaries	(Page F—23)	18,105 53
Postage, $432.08; telephone service, $201.96; telegrams, $165.55		799 59
Night guard, J. J. Wood, 2 m., $183; sundries, $564.62		747 62
King's Printer's account, $20.62; Stationery Office supplies, $762.74		783 36
Assistant Receiver General, Montreal—Sous-receveur général, Montréal ($17,180.69)		
Montreal City and District Savings Bank: allowance for services as acting Assistant Receiver General, $12,000; fees for acting as registrar and transfer agent, $4,000		16,000 00
Telephone service, $442.47; telegrams, $193.63; postage, $75		711 10
Stationery Office supplies, $331.40; sundries, $138.19		469 59
Assistant Receiver General, Halifax—Sous-receveur général, Halifax ($12,299.47)		
Salaries	(Page F—23)	11,683 07
Postage, $156; Stationery Office supplies, $131.88; sundries, $328.52		616 40
Assistant Receiver General, St. John—Sous-receveur général, St-Jean, N.B. ($9,507.51)		
Salaries	(Page F—23)	9,179 03
Postage, $83; telephone service, $78.37; sundries, $167.11		328 48
Assistant Receiver General, Charlottetown—Sous-receveur général, Charlottetown ($9,250.10)		
Salaries	(Page F—24)	8,940 00
Stationery Office supplies, $100.05; sundries, $210.05		310 10
Assistant Receiver General, Winnipeg—Sous-receveur général, Winnipeg ($14,306.83)		
Salaries	(Page F—24)	13,678 06
Stationery Office supplies, $136.38; telegrams, $152.70; telephone service, $99.20; sundries, $240.49		628 77
Assistant Receiver General, Regina—Sous-receveur général, Régina ($8,375.78)		
Salaries	(Page F—24)	7,518 71
Time lock attached to safe in office, $321.20; postage, $89.38; telephone service, $67.45		478 03
Stationery Office supplies, $150.59; sundries, $228.45		379 04
Assistant Receiver General, Calgary—Sous-receveur général, Calgary ($9,381.75)		
Salaries	(Page F—24)	8,396 67
Stationery Office supplies, $219.13; postage, $111; telephone service, $78.65; telegrams, $89.99		498 77
Time lock attached to safe in office, $335.05; sundries, $151.26		486 31
Assistant Receiver General, Victoria—Sous-receveur général, Victoria ($12,053.27)		
Salaries	(Page F—24)	10,780 43
Postage, $455; telegrams, $212.64; telephone service, $94.80; sundries, $187.64		950 08
King's Printer's account, $39.85; Stationery Office supplies, $282.91		322 76
Country Savings Banks—Banques d'épargnes rurales ($718.20)		
Barrington, N.S.: F. W. Homer, salary, $75; postage, 25c		75 25
Kentville, N.S.: J. Reddon, salary, $125; postage, $2.54		127 54
Sherbrooke, N.S.: Y. Campbell, salary, $62.50; postage, $2.60		65 10
King's Printer's account		450 31
Printing, Signing, Sealing and Macerating Dominion Notes—Pour imprimer, signer, sceller et macérer les billets de l'Etat ($514,999.75)		
Salaries at Ottawa	(Page F—12)	10,018 53
Canadian Bank Note Co., Ltd.—		
Ones, 4,931,583 sheets of 4 notes each at $62 per 1,000	$ 305,758 16	
Twos, 1,841,900 sheets of 4 notes each at $62 per 1,000	114,197 79	

Charges of Management—Continued—**Frais d'administration**—Suite	$	cts.
Fives, 617,589 sheets of 4 notes each at $80 per 1,000	49,407 12	
One thousands, 23,500 notes at $65 per 1,000	1,527 50	
Five thousands, 45,000 notes at $65 per 1,000	2,925 00	
Fifty thousands, 11,000 notes at $65 per 1,000	715 00	
Twenty-five cent script, 116,000 sheets of 10 notes each at $60 per 1,000	6,960 00	
Numbering sheets, 50,000 at $6 per 1,000	300 00	
Government excise tax at 6 p.c	8,067 16	
Labels, 133,500 at $3.75 per 1,000	500 63	
Cost of labour and material furnished for installing machinery and equipment for the signing and sealing of dominion notes	1,307 12	
Detailed in report of 1922-23	11,163 41	
	$ 502,828 89	
Less—Charged to 1924-25	2,557 78	
		500,271 11
Kingston Penitentiary, shipping bags, 100 at $8, $800, less material supplied by department, $41.90		758 10
Pritchard-Andrews Co., Ltd.: engraving, $1,639.90; labour and materials, $406.02; sales tax, $54.62		2,100 54
Waterous Engine Works Co., Ltd., Brantford: shredder for shredding bank notes, $452; motor, $139		591 00
Equipment, $736.79; supplies, $448.27; sundries, $75.41		1,260 47
Commission for Payment of Interest on Public Debt, Auditing, Purchase of Sinking Funds, etc.—Commission pour paiement de l'intérêt sur la dette publique, vérification, achat de fonds d'amortissement, etc. ($86,341.48)		
Bank of Montreal, London—		
Services as fiscal agent in London for 1 y. to Dec. 31, 1923 at rate of £150 per million of debt		50,400 22
One quarter per cent commission on purchase of sinking funds		1,109 64
Bank of Montreal, New York—		
One quarter per cent commission for cashing Grand Trunk Railway coupons.		1 41
One eighth per cent commission for cashing Dominion of Canada registered interest		1,662 46
One eighth per cent commission for cashing Dominion of Canada coupons.		15,421 28
One eighth per cent commission for cashing Dominion of Canada bonds.		4 38
Fees for registration of Dominion of Canada bonds		3,000 00
Bank of Montreal, Montreal—		
One sixteenth per cent commission on purchase of sinking funds		68 74
Three sixteenth per cent commission paid to banks for cashing Conversion Loan coupons due May 1 and Nov. 1, 1922		4,760 80
Edwards, Morgan & Co., chartered accountants, Toronto, (9,912.55)		
Geo. Edwards: services, 58½ d. at $100, 10 d. at $50, $6,350; travelling expenses, $85		6,435 00
K. A. Mapp: services, 42 d. at $30, $1,260; travelling expenses, $211.10		1,471 10
Chartered accountants, 37 d. at $15, $555; senior clerk, 17 d. at $20, $340		895 00
Other clerks, 12 d. at $10, $120; travelling expenses, $381.25		501 25
J. C. Jeffrey, services, $500; clerks at Montreal, $95; sundries, $15.20		610 20
Brokerage on Purchase of Sinking Funds—Courtage sur l'achat de fonds d'amortissement ($6,535.68)		
Bank of Montreal, London, one quarter per cent brokerage		6,398 18
Bank of Montreal, Montreal, one eighth per cent brokerage		137 50
English Bill Stamps, Postage, etc.—Timbres sur billets d'Angleterre, frais de poste, etc. ($2,704.87)		
Bill stamps, $1,918.95; postage, $1,068.68; composition of stamp duty, $209.26	$ 3,196 89	
Less—Fees collected for issuing stock certificates	492 02	
		2,704 87

Charges of Management—Continued—**Frais d'administration**—Suite	$ cts.
General Account, including Printing, Advertising, Inspection, Express, Cables, etc.—Compte général, comprenant les impressions, la publicité, l'inspection, les messageries, les cablogrammes, etc. ($149,277.50)	
Salaries at Ottawa.....(Page F—13)	1,211 61
Bank of Montreal, London— Advertising, $453.43; insurance, $285.20; stationery, $282.27; express, $24.05; sundries, $17.27.....	1,062 22
Bank of Montreal, New York— Express, $38.92; cables, $7.50; cost of handling gold shipments, $54.80.....	101 22
Assay office charges on gold shipped to New York.....	2,240 39
Express charges: American Express Co., $18,977.86; Canadian National Express Co., $27,208.33; Dominion Express Co., $53,798.16; total, $99,984.35, less refunds, $3,507.65.....	96,476 70
Insurance on bonds: Courtney, Sears and Currier, $7,119.18; Greene & Robertson, $12,505.02; total, $19,624.20, less refunds, $1,041.80.....	18,582 40
Motor Co., Ltd., Studebaker sedan, 1.....	4,225 00
Thornton & Truman: knives for cancelling machine, 40, $240.50; repairs to locks, keys, etc., $134.15; sharpening knives, $114.50; repairs and supplies, $583.14.	1,072 29
Charles Russell & Co., London, England, fees for services re arbitration on financial dispute between the Canadian Government and the Imperial Government	1,915 01
Automobile supplies and repairs, $2,418.46; treasury bills, $275.....	2,693 46
Bags for shipping gold bars and currency, 2,491, $350.33; telegrams, $255.20; cartage, $115	720 53
Sundry small accounts	341 17
Travelling expenses: C. E. Campbell, $97.50; K. Frederickson, Winnipeg, $517.20; P. Gordan, $1,108.95; M. Heasman, $96.50; G. W. Hyndman,, $282.30; A. C. Johnston, Halifax, $116.55; Thos. Knight, Victoria, $1,008.25; T. Lawson, $313.91; J. G. Macfarlane, $46.02; J. W. Macfarlane, $734.56; S. P. McCavour, St. John, $456; G. McGougan, $70.48; W. Morton, Calgary, $687.38; J. C. Saunders, $31.52; W. Smellie, $72.85; J. W. Wilson, Regina, $122.20.....	5,762 17
King's Printer account, $9,577.65; Stationery Office supplies, $3,295.68.....	12,873 33
Clerical Assistance and Overtime in Connection with the Transfer and Registration of War Loan Bonds—Commis aux écritures et heures supplémentaires en rapport avec le transfer, l'enregistrement des obligations des emprunts de guerre.	
Salaries at Ottawa (Page F—9) $108,698.22; overtime at Ottawa (Page F—3) $4,631.01; overtime outside Ottawa: (Page F—23) $2,017.34; Page F—28) $203	115,549 57
Special Investigating Officer—Enquêteur spécial	
W. Duncan: salary, $2,550; travelling and living expenses, $1,142.72.....	3,692 72
Total.....	992,611 27

Charges of Management: Loan Account **Frais d'administration: Compte des emprunts**	$ cts.
New York Loan, 1942-52—Emprunt à New-York, 1942-52	
Bank of Montreal, New York: fee for listing loan on the New York Stock Exchange, $10,000; cost of listing forms, $19.62.....	10,019 62
Renewal Loan, 1922—Renouvellement de l'emprunt à terme, 1922	
Advertising.....	486 36
Redemption Loan, 1922—Remboursement de l'emprunt à terme, 1922—($6,373.12)	
One-sixteenth per cent commission paid to banks.....	2,205 70
Postage, $3,984.49; King's Printer's account, $182.93.....	4,167 42

Charges of Management: Loan Account—Continued **Frais d'administration: Compte des emprunts**—Suite	$ cts.	
Refunding Loan, 1923—Emprunt pour le remboursement de l'emprunt à terme 1923—($7,608,364.39)		
Discount on $53,000,000 at 96¾, $1,722,500; discount on $147,000,000 at 96, $5,880,000; less interest received on deferred payments, $182,728.10	7,419,771	90
British American Bank Note Co., Ltd.: printing bonds, 26,000, $4,610; engraving plates, $1,100; sales tax, $342.60	6,052	60
Canadian Bank Note Co., Ltd.: printing bonds, 373,500, $82,187.50; interim certificates, 546,400, $19,885.60; engraving plates, 44, $11,000; bond boxes, 415, $103.75; sales tax, $5,285.48	118,462	33
Insurance on bonds: Courtney, Sears and Currier, $2,415.15; Greene and Robertson, $9,096.68	11,511	83
Clerical assistance: Ottawa (Page F—13), $15,008.51; Halifax, $63.25; Toronto, $2,264 (overtime $203, Page F—27); Victoria, $270	$17,605	76
Express, $30,224.97; postage, $2,090.74; King's Printer's account, $2,005.18; translation, $50	34,370	89
Travelling expenses: C. E. Campbell, $126.10; M. Grimes, $38.20; M. Heasman, $78.50; M. Kitts, $57.35; M. L. McCormick, $66.15; N. Potvin, $103.75; G. Shearman, $91.13; A. Williams, $27.90	589	08
Redemption Loan, 1923—Remboursement de l'emprunt à terme 1923—($80,300.12)		
One-sixteenth per cent commission paid to banks	66,404	42
Clerical assistance: Calgary, $83.30; Halifax, $144; Regina, $452.41; Toronto, $1,918; Victoria, $383.31; Winnipeg, $357.17	3,338	19
Postage and insurance, $3,686.02; express, $377.64; telegrams, $316.33; sundries, $203.35	4,583	34
King's Printer's account, $4,623.72; Stationery Office supplies, $484.40	5,108	12
Travelling expenses: M. Heasman, $101; M. Kitts, $87.75; M. McCormick, $156; N. Potvin, $130.95; G. Shearman, $188.70; I. Smith, $95.75; A. Williams, $105.90	866	05
Total	7,705,543	61

Superannuation Expenditure—Dépenses des pensions de retraite

Chargeable to Superannuation Expenditure (Consolidated Fund)	748,787	75
Chargeable to Superannuation Fund No. 2 (Open Account)	40,891	37
Chargeable to Superannuation Fund No. 3, Vote No. 82 (retiring allowances to employees of Dept. of Printing and Stationery)	53,003	53
Chargeable to Public Service Retirement Act, 1920— Annuities and gratuities detailed below	565,178	20
Total	1,407,860	85

Details of expenditure, Funds No. 1, 2 and 3 shown in Public Accounts, 1923-24.

Public Service Retirement Act, 1920 — **Loi de retraite du service public, 1920**	Gratuity under Sec. 3 (1) — Gratifications en vertu de l'art. 3 (1)	Gratuity under Sec. 3 (3) — Gratifications en vertu de l'art. 3 (3)	Annuity — Annuités
	$ cts.	$ cts.	$ cts.
Abbey, A. B., Railways and Canals, retired April 1, 1922			471 24
Abercrombie, R., Railways and Canals, retired July 1, 1922			145 80
Adair, T. J., Customs and Excise, retired May 1, 1921			231 60
Adams, J. A., Post Office, retired July 1, 1921			398 88
Adamson, W. T., Marine and Fisheries, retired July 1, 1921			573 72
Aitken, Alex., Post Office, retired July 1, 1921			436 80
Alexander, F. J., National Defence, retired July 1, 1921			1,094 76

Public Service Retirement Act, 1920 — **Loi de retraite du service public, 1920**	Gratuity under Sec. 3 (1) — Gratifications en vertu de l'art. 3 (1)	Gratuity under Sec. 3 (3) — Gratifications en vertu de l'art. 3 (3)	Annuity — Annuités
	$ cts.	$ cts.	$ cts.
Allan, Harry, Interior, retired July 1, 1923	304 17	.....	700 47
Allen, A. M., Public Works, retired April 22, 1923	246 00		
Allen, J. W., Railways and Canals, retired April 1, 1923	.....	.....	116 16
Almas, A. A., Customs and Excise, retired July 1, 1921	.....	.....	773 28
Amiro, Chas., Marine and Fisheries, retired Nov. 1, 1921	.....	.....	402 36
Anderson, D., Interior, retired Nov. 1, 1923	290 00	6 m. 870 00	
Anderson, R. W. L., Public Works, retired July 1, 1922	140 00	.....	288 75
Annand, Thos. E., Printing and Stationery, retired Nov. 1, 1922	.....	.....	794 52
Antoney, C. C., Customs and Excise, retired May 1, 1923	320 00	.....	474 21
Archer, W. A., Trade and Commerce, retired Feb. 21, 1921	.....	.....	263 28
Armstrong, Bridget, Printing and Stationery, retired Feb. 1, 1923	.....	.....	468 00
Armstrong, E. M., Justice, retired April 1, 1921	.....	.....	985 32
Armstrong, Frank, Customs and Excise, retired Aug. 1, 1922	.....	.....	750 00
Armstrong, Nelson, Railways and Canals, retired Jan. 1, 1922	.....	.....	108 48
Armstrong, R. E., Agriculture, retired Jan. 1, 1921	.....	.....	497 88
Atkins, B. R., Customs and Excise, retired July 1, 1921	.....	.....	705 25
Atkinson, Wm., Railways and Canals, retired April 1, 1922	.....	.....	216 12
Audley, James, Agriculture, retired Oct. 17, 1923	380 00	6m.1,140 00	
Auger, Arthur L., Post Office, retired Sept. 1, 1922	.....	.....	1,390 00
Auger, Victor, Printing and Stationery, retired June 1, 1922	.....	.....	897 72
Bacon, J., National Defence, retired April 1, 1921	.....	.....	118 44
Badeau, N., Marine and Fisheries, retired Aug. 1, 1921	.....	.....	881 52
Barbour, J. G., Marine and Fisheries, retired May 1, 1922	.....	.....	673 40
Barfoot, S. R., Post Office, retired Jan. 1, 1921	.....	.....	1,200 00
Baril, J. A., Public Works, retired Sept. 1, 1923	279 75	.....	350 91
Barnes, Capt., Chas. Marine and Fisheries, retired Oct. 1, 1922	.....	.....	1,452 48
Barrie, M. A., Finance, retired Jan. 1, 1921	.....	.....	437 40
Barton, Arthur, Marine and Fisheries, retired June 1, 1922	.....	.....	267 00
Battle, K. M., Trade and Commerce, retired Jan. 1, 1923	.....	.....	431 88
Beauchesne, J. A., House of Commons, retired July 1, 1922	.....	.....	468 78
Beauregard, F. X., Public Works, retired July 1, 1922	.....	.....	177 48
Beauvais, Chas., Railways and Canals, retired July 1, 1923	150 00	7 m. 525 00	
Beaver, Wm. S., Post Office, retired Aug. 1, 1921	.....	.....	1,233 00
Beck, R. W., National Defence, retired May 3, 1923	240 00		
Beckett, E. W., Interior, retired April 1, 1922	.....	.....	393 33
Beckwith, C. E., Indian Affairs, retired April 1, 1921	.....	.....	99 96
Beckworth, W. B., Public Works, retired Nov. 1, 1923	150 00	16m.1,200 00	
Bedard, Elias, Agriculture, retired April 1, 1923	260 00	8m.1,040 00	
Bedard, Jos., Public Works, retired May 1, 1922	.....	.....	626 28
Beith, James, Customs and Excise, retired Jan. 1, 1921	.....	.....	261 65
Belanger, A., Railways and Canals, retired Jan. 1, 1921	.....	.....	405 00
Belanger, Adrien, House of Commons, retired July 1, 1922	.....	.....	171 11
Belanger, G., Marine and Fisheries, retired Jan. 1, 1921	.....	.....	644 52
Belanger, J. B., Public Works, retired Sept. 18, 1922	150 00	12m.1,200 00	
Belanger, Louis, Public Works, retired May 1, 1922	.....	.....	533 28
Belanger, S., Public Works, retired July 1, 1921 (deceased)	.....	.....	82 29
Bell, J. M., Public Works, retired May 1, 1923	220 00	8 m. 880 00	
Bell, Robt., Public Works, retired July 1, 1921	.....	.....	101 46
Bennett, C. L., Finance, retired Jan. 1, 1921	.....	.....	468 75
Bennett, W. A., Railways and Canals, retired April 1, 1923	150 00	.....	326 28
Benoit, A., Railways and Canals, retired Jan. 1, 1921	.....	.....	405 00
Benson, Wm., Post Office, retired April 1, 1921 (deceased)	.....	.....	245 44
Bergeron, J. M. A., Printing and Stationery, retired Oct. 1, 1923	260 00	6 m. 780 00	
Bergeron, Jos., Public Works, retired Aug. 16, 1922	261 10	.....	880 60
Bergeron, N., Customs and Excise, retired May 1, 1921	.....	.....	632 50
Bergevin, Wm., Railways and Canals, retired Sept. 1, 1921	.....	.....	265 68
Berlinguet, F. X. T., Public Works, retired Mar. 1, 1923	480 00	.....	1,560 00
Bernasconi, G. A., Public Works, retired Feb. 1, 1922	.....	.....	1,509 36
Bernier, A., Post Office, retired July 1, 1920	.....	.....	1,146 58
Bernier, Jos. Z., Printing and Stationery, retired Nov. 1, 1922	.....	.....	882 84
Beroard, C. P. V., Public Works, retired July 1, 1921	.....	.....	1,404 12
Berthelette, J. B., Public Works, retired Aug. 18, 1922	167 85	.....	470 34
Bigney, J. E., Post Office, retired July 1, 1920	.....	.....	733 32
Bishop, W. H., Railways and Canals, retired April 1, 1921	.....	.....	279 96
Bissonnette, L., National Defence, retired Dec. 1, 1922	272 65	.....	1,000 16
Blackman, Chas., Customs and Excise, retired June 1, 1923	150 00	.....	375 00
Blake, F. L., Marine and Fisheries, retired May 1, 1923	420 00	.....	1,155 00
Blakely, Robt. E., Printing and Stationery, retired July 16, 1922	.....	.....	904 20
Plaxland, S. W., Marine and Fisheries, retired Nov. 1, 1923	71 67	.....	71 65

Public Service Retirement Act, 1920 — Loi de retraite du service public, 1920	Gratuity under Sec. 3 (1) — Gratifications en vertu de l'art. 3 (1)	Gratuity under Sec. 3 (3) — Gratifications en vertu de l'art. 3 (3)	Annuity — Annuités
	$ cts.	$ cts.	$ cts.
Bleakney, C. E., Railways and Canals, retired Aug. 1, 1923	266 66	8m.1,066 66	
Blois, Capt. Jos., Marine and Fisheries, retired April 1, 1922	.....	.....	709 44
Boisvert, A., Public Works, retired Oct. 1, 1922	167 85	.....	689 58
Bolton, M. E., Post Office, retired July 15, 1921	.....	.....	502 56
Bonneville, J. G., Agriculture, retired May 1, 1923	216 66	16m.1,733 32	
Booth, Thos., Railways and Canals, retired Jan. 1, 1922	.....	.....	106 80
Borden, H. C., External Affairs, retired April 1, 1923	466 67	4 m. 933 33	
Bouchard, P. A., National Defence, retired Dec. 1, 1922	215 45	.....	453 60
Boudet, J. E., Trade and Commerce, retired July 1, 1921	.....	.....	486 48
Boudreault, F., Customs and Excise, retired Feb. 1, 1922	.....	.....	125 03
Bourbon, L., Marine and Fisheries, retired July 1, 1923	170 00	.....	178 47
Bourbonnais, O., Railways and Canals, retired Sept. 1, 1922	.....	.....	89 64
Bourgeault, C. E., National Defence, retired April 1, 1922	.....	.....	316 56
Boutillier, R. J., Marine and Fisheries, retired July 1, 1921 (deceased)	.....	.....	744 77
Bowden, G. M., Patents and Copyrights, retired April 1, 1921	.....	.....	649 92
Boyd, J. C., Railways and Canals, retired Aug. 1, 1921	.....	.....	918 60
Boyd, John, Railways and Canals, retired July 1, 1922	.....	.....	390 60
Boyd, W. S., Marine and Fisheries, retired April 1, 1922	.....	.....	510 00
Boyle, James, Railways and Canals, retired April 1, 1923	150 00	.....	280 80
Royle, Robt., Railways and Canals, retired April 1, 1923	150 00	.....	259 20
Boyle, Wm., Railways and Canals, retired Jan. 1, 1922	.....	.....	110 62
Braden, E. P., Patents and Copyrights, retired Jan. 1, 1923	.....	.....	647 91
Brady, J. C., Customs and Excise, retired April 1, 1921	.....	.....	483 00
Breen, Richard, Interior, retired Jan. 1, 1921	.....	.....	559 92
Bremner, Chas., Interior, retired Nov. 1, 1923	270 00	.....	146 25
Brice, E. E., Interior, retired July 1, 1921	.....	.....	342 21
Brock, W. C., Post Office, retired Jan. 1, 1921 (deceased)	.....	.....	17 00
Brooks, Henry, Railways and Canals, retired April 1, 1922	.....	.....	163 08
Brosseau, S., Public Works, retired May 1, 1922	.....	.....	166 92
Brosseau, S. H., Railways and Canals, retired July 1, 1923	150 00	.....	212 49
Brown, Agnes L., Health, retired Nov. 1, 1922	.....	.....	540 72
Brown, Alex., House of Commons, retired July 1, 1922	.....	.....	316 20
Brown, F., Public Works, retired July 1, 1921	.....	.....	348 00
Brown, J. C., Justice, retired Oct. 1, 1921	.....	.....	1,998 24
Brown, M. L., Public Works, retired May 13, 1923	246 00	7 m. 861 00	
Brownlow, W., Public Works, retired Aug. 1, 1922	.....	.....	1,099 92
Bryce, Dr. P. H., Health, retired Mar. 1, 1921	.....	.....	1,133 28
Buchanan, Geo., Public Works, retired Feb. 23, 1922	.....	.....	175 92
Bucke, M., Interior, retired April 1, 1921	.....	.....	530 04
Bulger, D. T., Labour, retired April 1, 1923	400 00	1 m. 200 00	
Burchill, W. F., Railways and Canals, retired April 1, 1923	.....	.....	163 08
Burgess, T. H., Customs and Excise, retired Jan. 1, 1921	.....	.....	548 26
Burke, H., Marine and Fisheries, retired Nov. 1, 1923	173 33	.....	150 25
Burns, Margaret, Printing and Stationery, retired Feb. 1, 1923	.....	.....	409 44
Burns, Mary, Printing and Stationery, retired Feb. 1, 1923	.....	.....	409 44
Burns, R. J., Justice, retired July 1, 1923	300 00	.....	619 47
Burpee, G. F., Customs and Excise, retired May 1, 1921	.....	.....	231 60
Burt, Daniel, Customs and Excise, retired Sept. 1, 1921	.....	.....	390 00
Burton, Wm., Railways and Canals, retired Aug. 1, 1923	216 66		
Bushen, Josiah, Marine and Fisheries, retired Sept. 1, 1922	.....	.....	351 24
Cable, B. R., National Defence, retired June 1, 1923	240 00		
Caddy, J. St. V., Railways and Canals, retired April 1, 1921	.....	.....	783 96
Cadoret, J. B., Public Works, retired Sept. 1, 1922	.....	.....	182 00
Cairns, A. E., Post Office, retired April 1, 1923	300 00	.....	553 68
Caldwell, J. W., National Defence, retired April 1, 1921	.....	.....	1,026 60
Cale, G. T., Public Works, retired May 1, 1923	510 00	5m.1,275 00	
Cameron, Edmund, Public Works, retired Oct. 1, 1921	.....	.....	168 24
Cameron, John, Customs and Excise, retired Sept. 1, 1921	.....	.....	366 60
Cameron, J. H. V., National Defence, retired May 15, 1923	340 00		
Cameron, P. A., Printing and Stationery, retired June 1, 1923	312 00	.....	778 70
Campbell, A. F., Trade and Commerce, retired July 1, 1922 (deceased)	.....	.....	293 11
Campbell, David, Railways and Canals, retired Dec. 1, 1922	.....	.....	194 81
Campbell, J. M., Marine and Fisheries, retired July 1, 1921	.....	.....	612 84
Campbell, M., Indian Affairs, retired Jan. 1, 1921	.....	.....	570 15
Campbell, Thos., Finance, retired July 1, 1923	41 66	.....	93 69
Canty, Patrick, Public Works, retired July 1, 1921 (deceased)	.....	.....	267 10
Carbonneau, J. H., Printing and Stationery, retired Oct. 1, 1923	150 00	2 m. 150 00	

Public Service Retirement Act, 1920 — **Loi de retraite du service public, 1920**	Gratuity under Sec. 3 (1) — Gratifications en vertu de l'art. 3 (1)	Gratuity under Sec. 3 (3) — Gratifications en ertu de l'art. 3 (3)	Annuity — Annuités
	$ cts.	$ cts.	$ cts.
Card, Chas., Interior, retired July 6, 1921	.....	.....	248 64
Cardinal, C., Railways and Canals, retired July 24, 1921 (deceased)	.....	.....	16 02
Carey, Benj. T., National Defence, retired April 1, 1922	.....	.....	547 44
Carey, John A., National Defence, retired April 1, 1921	.....	.....	158 28
Carpentier, C., Marine and Fisheries, retired April 20, 1923	188 00	.....	289 85
Carr, G. P., Post Office, retired July 1, 1921	.....	.....	544 44
Carr, Thos., Railways and Canals, retired April 16, 1923	150 00	.....	222 64
Carter, J. B., Labour, retired June 1, 1923	360 00		
Cashen, James, Public Works, retired Mar. 1, 1923	160 83	.....	296 14
Casselman, L. J., Railways and Canals, retired April 1, 1922	.....	.....	157 04
Cater, Geo., Post Office, retired April 1, 1923	170 00	2 m. 170 00	
Chaffey, H. D., Customs and Excise, retired Sept. 1, 1921	.....	.....	155 72
Chagnon, M. J. E., House of Commons, retired July 1, 1922	.....	.....	265 68
Chamberland, H., National Defence, retired Jan. 1, 1923	175 41	.....	151 50
Chamberland, H. C., Marine and Fisheries, retired Aug. 1, 1921	.....	.....	271 80
Chambers, L. H., Justice, retired Dec. 1, 1920	.....	.....	1,396 56
Chambers, S. E., Public Works, retired July 1, 1922	.....	.....	609 48
Chaplin, Thos., Railways and Canals, retired Sept. 1, 1922	.....	.....	314 40
Chaput, N. J., Customs and Excise, retired Aug. 1, 1921	.....	.....	425 40
Chaput, Z., Post Office, retired July 1, 1921	.....	.....	436 80
Charland, J., National Defence, retired Jan. 1, 1923	167 79	.....	507 60
Charron, L., Public Works, retired July 1, 1921	.....	.....	1,037 40
Chartier, E., Customs and Excise, retired Jan. 1, 1921	.....	.....	867 72
Chartrand, G., Post Office, retired July 1, 1921	.....	.....	222 00
Chevrier, B., Library of Parliament, retired July 1, 1922	.....	.....	630 48
Chinic, E. N., Customs and Excise, retired April 1, 1922	.....	.....	589 92
Christensen, Capt. A., Marine and Fisheries, retired April 1, 1923	330 69	.....	576 12
Chute, F. B., Customs and Excise, retired April 1, 1923	.....	.....	117 59
Clapin, E., Public Works, retired June 1, 1922	.....	.....	307 92
Clapin, S., House of Commons, retired, Nov. 1, 1921	.....	.....	806 88
Clark, M. M., Post Office, retired Oct. 1, 1921	.....	.....	645 84
Clarke, C. H., Indian Affairs, retired Jan. 1, 1922	.....	.....	795 00
Clarke, C. H. E., Interior, retired Feb. 1, 1924	270 00	6 m. 810 00	
Clarke, Geo. H., Governor General's Secretary's Office, retired July 1, 1922	.....	.....	540 00
Clarke, R. O., National Defence, retired Dec. 15, 1923	162 00	.....	132 28
Clay, A. A., Customs and Excise, retired Nov. 1, 1922	200 00	14m.1,400 00	
Clement, Alex., Railways and Canals, retired July 1, 1923	150 00	.....	284 58
Clement, G. T., Public Works, retired June 13, 1923	270 00	.....	432 00
Clements, James, Public Works, retired Feb. 1, 1921	.....	.....	325 80
Cliff, E. P., House of Commons, retired July 1, 1922	.....	.....	302 04
Close, C. W., Printing and Stationery, retired Aug. 1, 1922	.....	.....	979 92
Clucas, C. M., National Defence, retired Sept. 1, 1923	320 00		
Coates, J. T., Agriculture, retired April 1, 1923	210 00	.....	609 96
Cobbe, Jos., Interior, retired June 1, 1923	270 00	16m.2,160 00	
Coburn, J., Customs and Excise, retired Sept. 1, 1921	.....	.....	310 32
Colley, F., Post Office, retired July 1, 1921	.....	.....	474 84
Collins, F. A., Interior, retired Mar. 1, 1924	560 00	.....	50 62
Comptois, T. H., Customs and Excise, retired July 1, 1921	.....	.....	473 64
Connolly, W., Customs and Excise, retired July 1, 1921	.....	.....	1,087 92
Connors, P., Customs and Excise, retired Aug. 1, 1921	.....	.....	438 12
Cooke, H. R., Interior, retired Nov. 1, 1923	180 00		
Copp, A. O., Marine and Fisheries, retired Aug. 1, 1921	.....	.....	336 00
Corbeil, Louis, Post Office, retired July 1, 1922	.....	.....	885 00
Corbett, A. J., Justice, retired Aug. 16, 1923	230 00	8m. 920 00	
Corkum, J. S., Customs and Excise, retired April 1, 1923	25 00	.....	39 96
Corner, K., Archives, retired Jan. 1, 1921	.....	.....	518 52
Corrigan, J. H., Agriculture, retired June 22, 1923	210 00	8 m. 840 00	
Cosgrove, Geo., Marine and Fisheries, retired Oct. 1, 1921	.....	.....	622 20
Cosky, Louis, Marine and Fisheries, retired Mar. 1, 1924 (gratuity charged to 1924–25)	.....	.....	75 00
Costin, F., Marine and Fisheries, retired Mar. 1, 1923	269 60	.....	356 33
Cote, I., Railways and Canals, retired July 1, 1923	200 00	.....	271 53
Coulter, D., Printing and Stationery, retired Nov. 1, 1922	.....	.....	853 32
Cournoyer, B., Marine and Fisheries, retired April 1, 1923	230 00	.....	570 48
Courtney, D. G., Post Office, retired Feb. 1, 1924	380 00	.....	189 44
Courville, L., Post Office, retired July 1, 1921	.....	.....	173 64
Coutts, J. J., Customs and Excise, retired July 1, 1922	.....	.....	575 64
Coutu, Jos., Public Works, retired July 1, 1921 (deceased)	.....	.....	382 27

Public Service Retirement Act, 1920 — Loi de retraite du service public, 1920	Gratuity under Sec. 3 (1) — Gratifications en vertu de l'art. 3 (1)	Gratuity under Sec. 3 (3) — Gratifications en vertu de l'art. 3 (3)	Annuity — Annuités
	$ cts.	$ cts.	$ cts.
Couture, Chas., Public Works, retired Aug. 1, 1922			1,035 00
Couturier, J., Marine and Fisheries, retired Nov. 1, 1923	168 80		206 55
Cowie, H., National Defence, retired April 1, 1921			256 80
Cowling, Robt., Post Office, retired July 1, 1921			549 24
Craig, Geo., Justice, retired Sept. 1, 1921			1,393 32
Craig, James, Immigration and Colonization, retired July 1, 1921			264 80
Craig, John A., Public Works, retired June 29, 1923	360 00		233 20
Craig, R. W., Interior, retired June 1, 1921			598 52
Craig, W. E., National Defence, retired June 1, 1923	260 00		342 30
Cranston, A. J., Agriculture, retired Jan. 1, 1924	280 00		150 18
Creamer, J. P., Agriculture, retired Jan. 1, 1924	380 00		97 92
Crean, M. W., Public Works, retired July 1, 1923	450 00		974 97
Crepeau, W., Customs and Excise, retired May 1, 1921			331 08
Crevier, A., Railway and Canals, retired Oct. 1, 1923	135 00	8 m. 540 00	
Cross, T. H., Post Office, retired July 1, 1921 (deceased)			172 73
Croteau, J. M., Trade and Commerce, retired Jan. 1, 1921			352 98
Croucher, G. A., Marine and Fisheries, retired April 16, 1922			465 79
Cullison, L., Marine and Fisheries, retired April 1, 1922			396 00
Cummings, W., Customs and Excise, retired May 1, 1921			336 84
Curtis, H., National Defence, retired June 8, 1923	240 00		
D'Aoust, A., Printing and Stationery, retired Oct. 1, 1923	228 80		87 36
Dargavel, W. G., Railways and Canals, retired May 1, 1921			416 64
Dauphin, A., Post Office, retired July 15, 1921			216 60
David, T., Railways and Canals, retired Nov. 1, 1921			264 48
Davidson, G. S., Marine and Fisheries, retired July 1, 1923	480 00	8m.1,920 00	
Davidson, T., Justice, retired July 1, 1922			607 44
Davis, W. F., National Defence, retired April 1, 1921			285 00
Dawson, J. A. M., Health, retired Sept. 5, 1923	510 00	4m.1,020 00	
Dechene, A. M., Railways and Canals, retired Sept. 1, 1923	440 00		528 99
Delaney, M., National Defence, retired April 1, 1921			203 52
Delfosse, A. P. V., Railways and Canals, retired July 1, 1923	216 66		211 23
Denechaud, C., National Defence, retired Feb. 1, 1921			544 44
Dennison, F., Railways and Canals, retired Jan. 1, 1924	135 00	8m. 540 00	
DeRouville, C., Post Office, retired July 1, 1923	180 00	8 m. 720 00	
Dery, F. L., Agriculture, retired Jan. 16, 1924	280 00		74 45
Dery, F. X., Printing and Stationery, retired Nov. 1, 1922 (deceased)			600 42
Desjardins, P., Customs and Excise, retired Aug. 1, 1921			544 44
Desmarais, O., Marine and Fisheries, retired April 1, 1922			139 68
Desmarais, S., Agriculture, retired April 1, 1923			472 68
Desrochers, Z., Health, retired Jan. 1, 1923			761 70
DesRosiers, L. A., Public Works, retired May 1, 1922			1,754 16
Dickin, Geo., Interior, retired April 1, 1923	280 00	10m.1,400 00	
Dickson, W. H., Customs and Excise, retired Sept. 1, 1923	320 00		460 95
Dixon, P., Railways and Canals, retired April 1, 1922			444 60
Donaldson, John, Railways and Canals, retired Sept. 1, 1922			294 11
Donohue, E., Customs and Excise, retired July 1, 1920			875 16
Dooley, J. J., Immigration and Colonization, retired July 1, 1922			244 08
Dorion, D. N., Post Office, retired July 1, 1921			505 08
Dorion, G. E., Post Office, retired Jan. 1, 1921			516 00
Dorval, G. S., Public Works, retired July 1, 1922			549 60
Dougherty, Chas. A., Post Office, retired April 1, 1923	150 00		
Douglas, R. C., Railways and Canals, retired Jan. 1, 1921			1,399 92
Doyle, Miss E. F., Customs and Excise, retired Oct. 1, 1923	266 66		288 72
Doyle, H. E., Post Office, retired April 1, 1922			496 92
Drake, E. F., Interior, retired July 1, 1923	800 00		1,706 22
Drapeau, P., Railways and Canals, retired Sept. 1, 1923	312 00	8m.1,248 00	
Drolet, A., National Defence, retired Dec. 1, 1922	188 76		334 24
Drolet, J., National Defence, retired Sept. 1, 1921			220 08
Dube, Jos., Public Works, retired July 1, 1922	242 45		881 79
Dubuc, A., Railways and Canals, retired April 1, 1921			269 40
Duclos, Geo., Health, retired Jan. 1, 1923			862 92
Dunbar, R. C., House of Commons, retired Jan. 1, 1921			1,031 28
Duncan, Wm., Marine and Fisheries, retired July 1, 1921			315 00
Dunlop, John, Immigration and Colonization, retired Nov. 1, 1921			425 04
Dunn, J., Customs and Excise, retired April 1, 1921 (deceased)			81 48
Dunn, P. A., Railways and Canals, retired Jan. 1, 1921			192 24
DuPlessis, M. L., Public Works, retired June 1, 1922			430 56
Dupré, A., National Defence, retired Jan. 1, 1921			1,036 97

Public Service Retirement Act, 1920 — **Loi de retraite du service public, 1920**	Gratuity under Sec. 3 (1) — Gratifications en vertu de l'art. 3 (1)	Gratuity under Sec. 3 (3) — Gratifications en vertu de l'art. 3 (3)	Annuity — Annuités
	$ cts.	$ cts.	$ cts.
Dwane, Thos., Customs and Excise, retired May 1, 1921			377 52
Earl, R. W., Customs and Excise, retired June 1, 1922			474 96
Farsman, Geo., Public Works, retired Mar. 16, 1923	360 00	3 m. 540 00	
Ebbs, Thos., House of Commons, retired April 1, 1921			416 64
Eddy, J. A., Customs and Excise, retired Sept. 1, 1921			778 08
Edgar, John, Immigration and Colonization, retired Oct. 1, 1922			699 96
Edwards, S. W., Customs and Excise, retired Nov. 1, 1921			517 92
Eldridge, C. C., Customs and Excise, retired July 1, 1922			1,125 00
Element, W. J., Customs and Excise, retired Jan. 1, 1923 (deceased)			261 52
Elliott, C. H., Customs and Excise, retired Sept. 1, 1921			750 00
Flliott, E., Public Works, retired Nov. 1, 1921			263 40
Elliott, M., Customs and Excise, retired May 1, 1921			62 82
Ellis, C. S., Customs and Excise, retired April 1, 1924	500 00		
Ellis, G., Customs and Excise, retired July 1, 1921 (deceased)			285 57
Ellis, J. H., Public Works, retired July 1, 1921			732 48
Elsterman, F. W. B., Marine and Fisheries, retired Nov. 1, 1921			311 64
Emmett, C. D., Customs and Excise and Railways and Canals, retired Jan. 15, 1921			354 36
Emmett, Fred, National Defence, retired April 1, 1921			289 08
Frratt, W. H., Interior, retired Feb. 1, 1923			295 08
Ewing, Robt., Finance, retired July 1, 1922			697 44
Fahey, John, Agriculture, retired July 1, 1923	228 23		510 75
Fahey, Wm., Agriculture, retired April 1, 1923	170 00		441 00
Fairbairn, W. J., Customs and Excise, retired July 1, 1922			539 55
Fairbanks, E. L., Post Office, retired Jan. 1, 1921			607 56
Fairgrieve, Thos., Customs and Excise, retired Aug. 1, 1921 (deceased)			69 40
Farmer, Frank, Railways and Canals, retired Aug. 1, 1923	135 00	7 m.472 50	
Farquharson, D. R., Customs and Excise, retired April 1, 1921			715 56
Farrell, Julia, Printing and Stationery, retired Feb. 1, 1923			534 96
Farrer, E. E., Printing and Stationery, retired Nov. 1, 1922			229 56
Ferguson, J. N., Immigration and Colonization, retired Jan. 9, 1923			871 80
Finkle, H. J., Post Office, retired July 1, 1921			721 24
Finlayson, A., Marine and Fisheries, retired Jan. 1, 1921			664 08
Finlayson, Wm., Post Office, retired Nov. 1, 1920			633 12
Finnigan, J., National Defence, retired May 7, 1923	240 00		
Fisher, C. A. L., Health, retired April 1, 1921			762 12
Flanagan, R., Railways and Canals, retired Jan. 1, 1921 (deceased)			747 88
Fleming, G. S., Public Works, retired Feb. 1, 1924	490 00		
Fleming, Wm., Post Office, retired July 1, 1921			289 92
Fletcher, R. W., Customs and Excise, retired May 1, 1921			923 52
Flett, C., Marine and Fisheries, retired May 1, 1923	113 33		103 67
Flett, James, Railways and Canals, retired Nov. 1, 1921			219 36
Flynn, M. C., Customs and Excise, retired May 1, 1921			305 24
Ford, M., Post Office, retired Mar. 1, 1921			666 36
Forest, S., Post Office, retired June 1, 1923	260 00		628 30
Fortin, J., Public Works, retired July 1, 1921			216 00
Fowler, J. J., Interior, retired May 5, 1922			241 56
Francoeur, A., Customs and Excise, retired May 1, 1921			180 44
Fraser, D., Interior, retired Feb. 1, 1924	300 00		
Fraser, M., Post Office, retired July 15, 1921			601 08
Fraser, R. P., Customs and Excise, retired May 1, 1921 (deceased)			233 00
Fredenburg, G. C., Post Office, retired Oct. 1, 1923	180 00		180 00
Frenette, L., Marine and Fisheries, retired July 1, 1922			147 48
Frink, J. H., Agriculture, retired Sept. 1, 1920			980 52
Fullthorpe, G. E., Customs and Excise, retired May 1, 1921			342 84
Furnival, S., Public Works, retired June 1, 1923	90 00		225 00
Gagne, F. X., Public Works, retired Mar. 1, 1922			799 92
Galbraith, R. L. T., Indian Affairs, retired Oct. 1, 1921			1,092 00
Galbraith, W. M., Marine and Fisheries, retired July 1, 1921			481 92
Gallagher, John, Railways and Canals, retired July 1, 1923	208 00	8 m.832 00	
Gaumond, Thos., Customs and Excise, retired Aug. 1, 1921			383 40
Gauvin, Jos. C., Printing and Stationery, retired Oct. 1, 1922			820 68
Gendron, Geo., Railways and Canals, retired July 1, 1923	286 00	8 m.1,144 00	
Genest, E., National Defence, retired July 1, 1921			632 84
Genest, J. B., National Defence, retired May 1, 1921			611 11
Georgeson, H., Marine and Fisheries, retired Jan. 1, 1921			926 16
Georgeson, James, Marine and Fisheries, retired Oct. 1, 1921			609 96
Germain, H. R., Marine and Fisheries, retired Jan. 1, 1921			184 08

Public Service Retirement Act, 1920 — Loi de retraite du service public, 1920	Gratuity under Sec. 3 (1) — Gratifications en vertu de l'art. 3 (1)	Gratuity under Sec. 3 (3) — Gratifications en vertu de l'art. 3 (3)	Annuity — Annuités
	$ cts.	$ cts.	$ cts.
Germain, M., Railways and Canals, retired Sept. 1, 1921			245 76
Gibbons, John, Customs and Excise, retired Jan. 1, 1923			183 26
Gibbons, J. A., Customs and Excise, retired Aug. 15, 1921			483 48
Giddens, F. W., Labour, retired Oct. 1, 1923	580 00		632 46
Gidney, A. M., Customs and Excise, retired Feb. 1, 1921			291 15
Giffin, Ira L., Marine and Fisheries, retired Nov. 1, 1923	143 33		173 15
Gilby, W. F., Trade and Commerce, retired Jan. 1, 1921 (deceased)			72 90
Gill, Thos., National Defence, retired Jan. 1, 1921			216 00
Gillespie, Wm., Public Works, retired Oct. 1, 1922			401 76
Gillis, John A., Public Works, retired July 1, 1921			429 36
Girard, Chas., Public Works, retired July 1, 1921			250 08
Gliddon, F. C., National Defence, retired July 1, 1923	200 00	6 m.600 00	
Goodday, L., Interior, retired July 1, 1921			401 28
Goudie, John G., National Defence, retired Nov. 1, 1922			780 00
Gouin, N., Post Office, retired Feb. 15, 1922			373 32
Goulet, A., National Defence, retired Dec. 1, 1922	209 73		829 44
Graham, S. L. C., Railways and Canals, retired Jan. 1, 1921			497 88
Graham, Wm., Railways and Canals, retired Jan. 1, 1922			243 24
Grahame, W. R., Justice, retired Oct. 1, 1921			1,948 32
Grant, A. F., Railways and Canals, retired Nov. 12, 1921			366 60
Grasse, P. L., Interior, retired April 1, 1922			513 00
Gravel, G. C., Post Office, retired July 1, 1921			455 88
Graves, H. W., Customs and Excise, retired Aug. 1, 1922			919 92
Gray, David, Customs and Excise, retired July 9, 1923	220 00		236 20
Gray, Vera M., National Defence, retired April 1, 1923	180 00	2 m.180 00	
Green, Thos., Railways and Canals, retired July 1, 1923	286 00		214 11
Grey, F. W., Archives, retired Aug. 1, 1920			492 60
Grice, John, Marine and Fisheries, retired July 1, 1922			579 00
Grieve, A. D., Public Works, retired Oct. 1, 1923	341 66		504 96
Griffith, W. L., External Affairs, retired May 1, 1923	1,166 66		2,497 61
Groves, S., Mines, retired July 1, 1922			598 84
Gruson, J., Public Works, retired Sept. 1, 1922	261 10		589 67
Guerard, A. E., Customs and Excise, retired Mar. 1, 1923			420 09
Gunn, W. A., Customs and Excise, retired May 1, 1921 (deceased)			187 87
Haanel, Dr. E., Mines, retired Dec. 15, 1920			1,392 96
Hagan, S., Indian Affairs, retired May 1, 1921			281 04
Hagen, S. C., Interior, retired Feb. 1, 1924	300 00		52 86
Hagerty, B., Trade and Commerce, retired Jan. 1, 1921			561 48
Hamel, A., Marine and Fisheries, retired Jan. 1, 1921			655 80
Hamer, J. N., Marine and Fisheries, retired July 1, 1921			243 00
Hamilton, Alex., Interior, retired Feb. 1, 1924	290 00	8m.1,160 00	
Hamilton, Isabel, Post Office, retired Mar. 1, 1922			711 24
Hamilton, P. J., Indian Affairs, retired June 1, 1921			624 84
Hanlon, B. J., Post Office, retired Aug. 1, 1921			516 84
Hanson, Peter, Customs and Excise, retired Nov. 1, 1923	200 00		131 60
Harding, James, Railways and Canals, retired Sept. 1, 1922			344 04
Hardisty, M. R., National Defence, retired Jan. 1, 1924	182 50	4 m.365 00	
Harlow, Chas., Indian Affairs, retired Jan, 1, 1921			6 38
Harris, F. C., National Defence, retired May 1, 1923	150 00		
Harris, I. A., Railways and Canals, retired Oct. 1, 1923	216 67	8 m.866 66	
Harvey, J. W., Justice, retired April 1, 1923	380 00		1,008 00
Hastings, T. A., Public Works, retired Sept. 1, 1923	460 00		483 00
Haws, Wm., Railways and Canals, retired Sept. 1, 1921			426 84
Hayden, M., Marine and Fisheries, retired May 1, 1922			254 97
Hayne, Thos., Customs and Excise, retired Sept. 1, 1921			511 20
Heath, Geo., Railways and Canals, retired Dec. 12, 1920			328 08
Hebert, John, Justice, retired Oct. 1, 1923	165 70		363 12
Heffler, E., Customs and Excise, retired Aug. 1, 1921			412 92
Heise, Wm., Post Office, retired Aug. 1, 1921			272 64
Hembrough, Thos., Marine and Fisheries, retired April 1, 1923	320 00		831 96
Henderson, D., Agriculture, retired May 7, 1922			546 12
Henke, A. E., Interior, retired Mar. 1, 1924	290 00	3 m.435 00	
Henley, I. C., Public Works, retired Feb. 1, 1921			420 24
Heppell, F. E., Marine and Fisheries, retired July 1, 1923	286 66		505 98
Herchmer, F. K., Interior, retired July 1, 1921			1,434 96
Hicks, A. M., Post Office, retired May 1, 1922			768 72
Hicks, E. B., Public Works, retired Dec. 1, 1921			489 12
Hickson, Robt. J., Printing and Stationery, retired Aug. 16, 1922			907 08
Hill, John H., Railways and Canals, retired April 1, 1922			108 48

Public Service Retirement Act, 1920 — **Loi de retraite du service public, 1920**	Gratuity under Sec. 3 (1) — Gratifications en vertu de l'art. 3 (1)	Gratuity under Sec. 3 (3) — Gratifications en vertu de l'art. 3 (3)	Annuity — Annuités
	$ cts.	$ cts.	$ cts.
Hill, R. T., Railways and Canals, retired July 1, 1922			437 40
Hill, T. E., National Defence, retired July 8, 1923	240 00		
Hillyard, R. W., Immigration and Colonization, retired April 1, 1921 (deceased)			53 47
Hobbs, Dr. A. H., Agriculture, retired May 1, 1923	380 00	6m.1,140 00	
Hockin, Robt., Marine and Fisheries, retired July 1, 1921			847 44
Hodgson, Geo., Indian Affairs, retired May 1, 1921			705 00
Hollins, J. M., Post Office, retired July 1, 1921			712 80
Holroyd, A. W., Marine and Fisheries, retired July 1, 1921			414 44
Homer, F. W., Finance, retired July 1, 1923	50 00		112 50
Horton, N. P., Customs and Excise, retired Sept. 1, 1921			711 40
Houde, C. D., Public Works, retired July 1, 1921			650 00
Houde, G., National Defence, retired Dec. 1, 1922	238 33		857 92
Houghman, M. C., Post Office, retired July 1, 1923	200 00	7 m. 700 00	
Houston, Geo., Marine and Fisheries, retired April 1, 1924	200 83		
Howard, T. A., Post Office, retired Feb. 15, 1921			390 00
Howden, John, Railways and Canals, retired Dec. 3, 1922			155 04
Howell, J. M., Railways and Canals, retired Dec. 1, 1921			202 80
Hubbell, A. H., Agriculture, retired July 1, 1921			404 16
Humphries, Thos., Post Office, retired July 1, 1922			1,380 00
Hunt, B. J., Printing and Stationery, retired Nov. 1, 1922			914 28
Hunt, Robt., Interior, retired Jan. 1, 1923			279 73
Hunter, James, Public Works, retired April 1, 1923	278 72		821 88
Hunter, S., Agriculture, retired Aug. 15, 1923	216 66		310 91
Hutchins, R. F., Customs and Excise, retired May 1, 1921			498 03
Hutchinson, H. H., Post Office, retired Oct. 1, 1921			666 60
Hutt, A. E., National Defence, retired June 1, 1923	240 00		
Hutton, H. W., Railways and Canals, retired May 1, 1921			319 44
Hynds, R. W., Post Office, retired May 1, 1921			465 24
Imlach, J., Justice, retired Feb. 1, 1924	300 00		
Ireland, C., National Defence, retired April 1, 1921			195 36
Irving, W. B., Customs and Excise, retired May 1, 1921 (deceased)			194 25
Jackson, S. J., Indian Affairs, retired July 1, 1921			489 58
Jackson, Wm., Railways and Canals, retired Mar. 1, 1922			160 56
Jamieson, R. E., Customs and Excise, retired Sept. 1, 1921 (deceased)			238 82
Jean, E., Agriculture, retired June 1, 1922	192 15		610 95
Jeffcott, J. E., Public Works, retired Aug. 1, 1922			861 36
Jeffrey, C., Marine and Fisheries, retired Jan. 1, 1921			170 16
Jenks, J. N., Customs and Excise, retired June 1, 1923	50 00		41 60
Johnson, A. T., Interior, retired, Nov. 1, 1923	220 00	1 m. 110 00	
Johnson, E. V., Railways and Canals, retired Jan. 1, 1921			1,500 00
Johnson, S. B., Public Works, retired Aug. 1, 1923	530 00	4m.1,060 00	
Johnston, A. J., Miss, Interior Dept., see summary.			
Johnston, C. W., Trade and Commerce, retired July 1, 1921			838 44
Jones, A. E., Indian Affairs, retired Jan. 1, 1923			747 48
Jones, W. C., Customs and Excise, retired Feb. 1, 1922			73 84
Joubarne, Alph., Public Works, retired Oct. 1, 1923	279 75		182 10
Jukes, H. A., Interior, retired July 1, 1921			1,134 00
Kane, John, Public Works, retired Feb. 16, 1923	354 35		
Kealey, M. T., Interior, retired Nov. 1, 1923	216 67		188 55
Keeley, D. H., Public Works, retired July 1, 1923	690 00		1,496 25
Keeley, R., Public Works, retired June 15, 1921			910 32
Kelly, G. P., Marine and Fisheries, retired July 1, 1922			302 40
Kelly, R. G., Printing and Stationery, retired July 25, 1923	312 00		
Kemp, E., Marine and Fisheries, retired July 1, 1921			963 00
Kewley, Thos., Customs and Excise, retired Jan. 1, 1923 (deceased)			80 67
Kidd, A. R., Customs and Excise, retired Sept. 1, 1921			349 92
Killins, W. D., Labour, retired April 1, 1923			406 92
Kincaid, Alex., National Defence, retired May 12, 1923	240 00		
King, G. C., Post Office, retired April 1, 1921			1,999 92
Kingsmill, E. A., Agriculture, retired Jan. 1, 1921			618 72
Kinnear, W. J., Customs and Excise, retired Oct. 1, 1923	220 00	4 m. 440 00	
Kinsman, R. W., National Defence, retired July 1, 1921			346 56
Knapp, H., Railways and Canals, retired Dec. 1, 1921 (deceased)			13 19
Labelle, J. P., Public Works, retired Dec. 13, 1922			66 00
Labonte, Leon, Post Office, retired July 15, 1921			338 40
Lachapelle, P., Railways and Canals, retired Sept. 1, 1921			420 36
Lacombe, A., Railways and Canals, retired Jan. 1, 1921			432 48

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	$ cts.	$ cts.	$ cts.
Lacroix, O., Agriculture, retired July 1, 1923	182 96		432 80
Lahaie, O., Marine and Fisheries, retired April 1, 1923	309 60		614 28
Lalonde, E., Railways and Canals, retired Dec. 11, 1920			176 25
Lalonde, John, Railways and Canals, retired July 1, 1923	156 00	8 m. 624 00	
Lalonde, L. N., Post Office, retired July 1, 1921			512 88
Lamarre, A., Railways and Canals, retired Sept. 1, 1921			248 52
Lambert, Wm., Marine and Fisheries, retired Jan. 1, 1924	167 29		45 99
Lamoureux, H., Customs and Excise, retired Aug. 1, 1921 (deceased)			335 71
Landry, J. N., Interior, retired April 1, 1923 (deceased)	210 00		261 66
Langdon, H., Public Works, retired June 1, 1922	160 00	14m.1,120 00	
Lange, Jos., Marine and Fisheries, retired Aug. 1, 1922	255 50		1,127 08
Langelier, F., Customs and Excise, retired May 1, 1921			487 44
Langford, W. H., Post Office, retired Jan. 1, 1921			470 64
Langlois, John, Interior, retired July 1, 1923	350 00		787 50
Larocque, Jos., Railways and Canals, retired May 1, 1921			364 68
Larose, Geo., Railways and Canals, retired Feb. 1, 1923	286 00		850 22
Latendresse, M. A., Printing and Stationery retired April 1, 1923	312 00		928 68
Leach, N. F., Interior, retired Dec. 1, 1923	290 00	1 m. 145 00	
Learmonth, A., Railways and Canals, retired Jan. 1, 1921			541 56
LeBlanc, B., Marine and Fisheries, retired April 1, 1923	71 66		429 96
LeBlanc, J., Railways and Canals, retired Sept. 1, 1921			420 36
LeBlanc, R., Marine and Fisheries, retired July 1, 1920			553 32
Lee, Sam., Interior, retired Jan. 1, 1924	460 00		73 88
Lefebvre, Alph., Railways and Canals, retired July 1, 1923	145 00		75 15
Leitch, A. B., Marine and Fisheries, retired May 1, 1922			756 72
Lemieux, E. O., Customs and Excise, retired Feb. 1, 1922 (deceased)			20 82
Lemieux, Z., Marine and Fisheries, retired Oct. 1, 1923	131 66		297 72
Lenzie, A. J., Interior, retired Nov. 1, 1923	200 00	6 m. 600 00	
Leonard, Wm., Railways and Canals, retired Sept. 1, 1922			243 60
Lepage, Chas., Public Works, retired Oct. 1, 1923	242 45		374 40
Levesque, I., Post Office, retired July 15, 1921			249 96
Lewis, A., Post Office, retired July 1, 1922			249 96
Lewis, A. E., Secretary of State, retired Sept. 22, 1922	216 66	4 m. 433 32	
Lewis, M., National Defence, retired July 1, 1923	200 00		273 69
Limoges, A., Post Office, retired June 1, 1921			644 12
Lindeburgh, A. V., Public Works, retired Aug. 1, 1922			714 00
Little, C., Agriculture, retired Aug. 1, 1921			725 88
Long, W. H. A., Customs and Excise, retired Sept. 1, 1922			753 24
Loring, R. E., Indian Affairs, retired Jan. 1, 1921			1,098 24
Lortie, V., Justice, retired Jan. 1, 1921			456 84
Lowery, John, Marine and Fisheries, retired July 1, 1923	235 00		215 37
Loyer, E., Printing and Stationery, retired Nov. 1, 1922			405 12
Lusher, Thos., National Defence, retired July 1, 1921			207 72
Luttrell, Jos., Customs and Excise, retired May 1, 1921			249 36
Mabb, H. W., Interior, retired April 1, 1923	270 00		
Macara, J., Interior, retired, July 1, 1921			1,166 60
Macdonald, G., Public Works, retired Aug. 23, 1921			597 48
Macdonald, J. B., Marine and Fisheries, retired Jan. 1, 1921			283 32
Macdonald, Wm., Marine and Fisheries, retired Jan. 1, 1921			560 64
MacKenzie, A. B. N., Post Office, retired July 1, 1922			573 96
MacKenzie, Wm., Privy Council, retired Jan. 1, 1921			858 48
MacKintosh, C. H., Customs and Excise, retired Aug. 1, 1922			451 36
MacLennan, Fred, Customs and Excise, retired July 1, 1921			1,094 28
MacMaster, A., Interior, retired Jan. 1, 1921			503 76
MacMillan, J. H., Post Office, retired Jan. 1, 1921			640 68
MacMurray, J. L., Agriculture, retired Aug. 1, 1921			807 72
MacPherson, D., Secretary of State, retired Oct. 1, 1922	600 00		1,319 16
MacRae, D. M., Customs and Excise, retired May 1, 1921			290 95
Madigan, James, Railways and Canals, retired Sept. 1, 1922 (deceased)			299 35
Magee, W. D., Interior, retired April 1, 1923	400 00		627 00
Maher, John, Railways and Canals, retired Dec. 1, 1921			177 96
Mahood, James, Railways and Canals, retired July 1, 1923	280 80		164 52
Mair, Chas., Immigration and Colonization, retired April 1, 1921			613 32
Mallette, Nap., Railways and Canals, retired July 1, 1923	260 00		305 64
Malpas, A., Post Office, retired July 1, 1921			628 16
Manning, E. J., Customs and Excise, retired Aug. 1, 1921			491 52
Manson, D. A., Customs and Excise, retired Jan. 1, 1922			190 92

Public Service Retirement Act, 1920 — **Loi de retraite du service public, 1920**	Gratuity under Sec. 3 (1) — Gratifications en vertu de l'art. 3 (1)	Gratuity und r Sec. 3 (3) — Gratifications en vertu de l'art. 3 (3)	Annuity — Annuités
	$ cts.	$ cts.	$ cts.
Marchant, Wm., Customs and Excise, retired Sept. 1, 1921	.....	.....	1,273 08
Marchildon, Thos., Marine and Fisheries, retired April 1, 1922 (deceased)	.....	.....	216 16
Marion, H. R., Customs and Excise, retired Jan. 1, 1921	.....	.....	694 32
Markle, J. A., Indian Affairs, retired Jan. 1, 1921	.....	.....	1,399 92
Marshall, R., Railways and Canals, retired April 1, 1922	.....	.....	169 29
Martial, H., Railways and Canals, retired July 1, 1923	160 00	.....	341 19
Martin, A., Post Office, retired July 1, 1922	.....	.....	691 56
Martin, I. E., National Defence, retired June 1, 1922	.....	.....	2,601 34
Martin, Thos. C., Interior, retired April 1, 1922	.....	.....	292 50
Martin, Wm., Railways and Canals, retired Jan. 1, 1922	.....	.....	104 40
Martineau, M. J., Patents and Copyrights, retired May 1, 1922	.....	.....	724 92
Masson, A., Public Works, retired July 1, 1921	.....	.....	333 60
Masterson, C., Railways and Canals, retired April 1, 1923	163 80		
Mathieu, P., Railways and Canals, retired Jan. 1, 1921	.....	.....	417 04
Matthews, A. M., Indian Affairs, retired Jan. 1, 1923	.....	.....	238 32
Matthews, C. A., House of Commons, retired July 1, 1922	.....	.....	934 92
Maynard, John, Customs and Excise, retired Oct. 16, 1922	.....	.....	513 48
McAdam, R., Public Works, retired May 13, 1923	246 00	6 m. 738 00	
McCleister, W., Customs and Excise, retired Sept. 1, 1921	.....	.....	236 76
McClenaghan, T. E., Interior, retired June 1, 1923	200 00	2 m. 200 00	
McCliggott, James, Railways and Canals, retired July 1, 1922	.....	.....	262 44
McClintock, J., Post Office, retired Jan. 1, 1924	.....	.....	52 29
McClory, D., National Defence, retired May 1, 1921	.....	.....	618 96
McColl, A. C., Customs and Excise, retired Sept. 1, 1921	.....	.....	549 96
McCombs, W. A., Railways and Canals, retired Jan. 1, 1922	.....	.....	262 68
McCuaig, D., Agriculture, retired Oct. 1, 1922 (deceased)	.....	.....	80 44
McDonald, L. D., Marine and Fisheries, retired July 1, 1922 (deceased)	.....	.....	436 73
McDonnell, T., Railways and Canals, retired Jan. 1, 1921	.....	.....	307 20
McDonogh, J. J., Post Office, retired June 1, 1923	170 00	4 m. 340 00	
McDougall, A. D., Railways and Canals, retired July 1, 1922	.....	.....	154 08
McDuff, J. J., Public Works, retired Oct. 1, 1923	220 00	2 m. 220 00	
McEwan, P. H., Customs and Excise, retired July 1, 1922	.....	.....	729 96
McEwan, R. H., Public Works, retired Jan. 1, 1923	.....	.....	291 15
McGill, Wm., Railways and Canals, retired April 1, 1922	.....	.....	560 64
McGirr, James, Railways and Canals, retired July 1, 1922	.....	.....	197 40
McGonnell, P., Interior, retired Dec. 1, 1922	313 52	.....	1,192 48
McGuire, T., Customs and Excise, retired Jan. 1, 1921	.....	.....	615 24
McHugh, A., Customs and Excise, retired April 1, 1923	190 00	.....	330 00
McIntosh, M. B., National Defence, retired Nov. 1, 1923	140 00	2 m. 140 00	
McIvor, I., Indian Affairs, retired Jan. 1, 1923	.....	.....	313 80
McKay, John, Customs and Excise, retired Aug. 1, 1923	340 00	.....	540 72
McKay, John, Marine and Fisheries, retired July 6, 1920	.....	.....	506 28
McKay, Robt., Trade and Commerce, retired April 1, 1921	.....	.....	785 76
McKean, M., Public Works, retired Aug. 1, 1921	.....	.....	728 16
McKenzie, John, Customs and Excise, retired Sept. 1, 1921	.....	.....	406 92
McKenzie, R. S., Indian Affairs, retired July 1, 1921	.....	.....	1,130 00
McLean, D., Customs and Excise, retired Sept. 1, 1921	.....	.....	860 56
McLennan, J. G., Post Office, retired April 1, 1921	.....	.....	495 00
McLeod, A., Customs and Excise, retired Sept. 1, 1921	.....	.....	114 96
McLeod, C., National Defence, retired April 24, 1923	210 00		
McLeod, Dr. W. M., Health, retired July 1, 1922	.....	.....	639 96
McMillan, C. A., Printing and Stationery, retired April 1, 1923	138 67	16m.1,109 32	
McMillan, J. D., Interior, retired Nov. 1, 1923	200 00	3 m. 300 00	
McMurray, J. B., Public Works, retired July 1, 1921	.....	.....	885 40
McPhail, A., Railways and Canals, retired July 8, 1923	.....	.....	447 92
McPhee, James, Customs and Excise, retired Feb. 1, 1923	.....	.....	198 24
McPherson, D. R., Customs and Excise, retired Sept. 1, 1921 (deceased)	.....	.....	34 27
McPherson, E., Railways and Canals, retired Jan. 1, 1922	.....	.....	33 28
McRae, C., Railways and Canals, retired Nov. 8, 1920	.....	.....	316 80
McTiernan, Chas., Railways and Canals, retired Nov. 1, 1923	145 00	.....	117 85
Meehan, John, Railways and Canals, retired Sept. 1, 1922	160 00	8 m. 640 00	
Menzies, Wm., Marine and Fisheries, retired April 1, 1922	.....	.....	1,359 96
Mercer, E. N. H., Immigration and Colonization, retired July 1, 1921	.....	.....	646 32
Merrick, H., Post Office, retired Feb. 1, 1921	.....	.....	1,628 28
Merrithew, J. N., Railways and Canals, retired April 16, 1923	165 00	.....	120 75

Public Service Retirement Act, 1920 — Loi de retraite du service public, 1920	Gratuity under Sec. 3 (1) — Gratifications en vertu de l'art. 3 (1)	Gratuity under Sec. 3 (3) — Gratifications en vertu de l'art. 3 (3)	Annuity — Annuités
	$ cts.	$ cts.	$ cts.
Merson, Wm., Marine and Fisheries, retired July 1, 1921			622 44
Mery, E., Marine and Fisheries, retired May 1, 1923	185 74		475 53
Might, S. H., Post Office, retired July 1, 1922			702 00
Migneault, E., Post Office, retired July 1, 1921			216 60
Miles, C. F., Interior, retired July 1, 1921			45 73
Miller, J. R., National Defence, retired Sept. 1, 1923	320 00		
Mills, N., House of Commons, retired Aug. 1, 1923	466 66		933 28
Milner, Edgar, National Defence, retired April 16, 1923	170 00		
Mitchell, G. H., High Commissioner's Office, retired Jan. 1, 1923			1,587 48
Mitchell, J. T., Railways and Canals, retired July 1, 1923	180 00		405 00
Mitchell, J. W., Marine and Fisheries, retired Dec. 1, 1921			544 44
Mitchell, Wm., Railways and Canals, retired Sept. 1, 1922			205 08
Moberly, F., Public Works, retired Aug. 1, 1921			1,198 96
Moblo, John, Customs and Excise, retired Sept. 1, 1921			825 00
Molesworth, A. N., Public Works, retired Aug. 1, 1921			690 24
Monet, M. A., Post Office, retired April 1, 1923	190 00	2 m. 190 00	
Montpetit, J., Railways and Canals, retired Sept. 1, 1921			126 48
Mooney, M., Printing and Stationery, retired Nov. 1, 1922			405 12
Moore, Chas., National Defence, retired Jan. 1, 1921			555 96
Moore, Wm., Railways and Canals, retired Jan. 1, 1921			222 36
Moorish, T. H., Marine and Fisheries, retired April 1, 1921			217 44
Morehouse, G. A., Customs and Excise, retired Feb. 1, 1922 (deceased)			57 76
Morel, E. L., Marine and Fisheries, retired July 1, 1921			329 16
Morgan, T. H., Patents and Copyrights, retired Jan. 1, 1921			497 88
Morin, M. L., Secretary of State, retired April 1, 1923	160 00		
Morris, A. S., Printing and Stationery, retired July 16, 1922			904 20
Morris, M. A., National Defence, retired Jan. 1, 1921 (deceased)			317 30
Morrison, P., Marine and Fisheries, retired April 1, 1924	56 67		
Morrison, Wm. J., Interior, retired Feb. 1, 1924	290 00		55 66
Morton, Thos., Post Office, retired April 1, 1923	260 00		780 00
Mosher, H. H., Customs and Excise, retired Oct. 12, 1922			150 00
Mosher, J. A., Public Works, retired Nov. 1, 1921			32 61
Mothersill, G. A., Railways and Canals, retired July 1, 1921			1,615 57
Moule, Geo. H., Secretary of State, retired April 1, 1923	340 00		
Muhlig, Geo., Public Works, retired May 1, 1922			662 40
Muir, A., National Defence, retired July 2, 1920			191 76
Muldoon, James, Post Office, retired June 1, 1921			146 64
Murphy, James, Railways and Canals, retired Dec. 1, 1921			201 84
Murphy, J. A., Printing and Stationery, retired June 1, 1923	312 00		415 30
Murphy, Capt. J. E., Marine and Fisheries, retired Aug. 1, 1923	200 00		377 76
Murray, L. de B., National Defence, retired Dec. 1, 1922	160 00	7 m. 560 00	
Murray, W. H., Customs and Excise, retired Sept. 1, 1921			494 40
Murton, F. E., Post Office, retired Aug. 1, 1921			516 84
Naubert, B., Printing and Stationery, retired Dec. 1, 1922			393 00
Neff, O., Interior, retired April 1, 1923	500 00	8 m. 2,000 00	
Neil, James, Customs and Excise, retired May 1, 1921			513 84
Nesbitt, Geo., Customs and Excise, retired May 1, 1921			200 52
Nettle, F. J., Finance, retired Jan. 1, 1921			437 40
Neville, James, Public Works, retired Sept. 16, 1922			571 09
Nevins, Frank, Railways and Canals, retired Jan. 1, 1921			530 40
Newcombe, H., Marine and Fisheries, retired July 1, 1923	490 00		743 67
Newland, A., Marine and Fisheries, retired Sept. 1, 1923	230 00		147 56
Newling, H. P., Post Office, retired May 1, 1921			619 80
Nichol, J. S., Railways and Canals, retired May 1, 1921			180 48
Nicholson, W. B., Trade and Commerce, retired Jan 1, 1921			538 80
Noble, J. I., Customs and Excise, retired Jan. 5, 1921 (deceased)			14 89
Noonan, M., Marine and Fisheries, retired Oct. 1, 1922			311 02
Noonan, M. W., National Defence, retired Dec. 1, 1922	256 55		1,197 76
Normand, N. M., Post Office, retired July 1, 1923	240 00		169 11
Northwood, K., Customs and Excise, retired Sept. 1, 1921			455 76
Nothnagel, B., Agriculture, retired April 1, 1923	177 60		607 56
O'Brien, D., Railways and Canals, retired July 1, 1923	420 00		715 86
O'Brien, J. C., Printing and Stationery, retired Dec. 1, 1922			549 60
O'Brien, Wm., Railways and Canals, retired July 1, 1923	234 00		376 20
O'Brien, Wm., Trade and Commerce, retired July 1, 1921			585 96
O'Connor, G., Post Office, retired July 15, 1921			549 96
O'Connor, K. M., Post Office, retired May 1, 1922			815 16
O'Flaherty, M. J., Trade and Commerce, retired Sept. 1, 1923	250 00		420 42

Public Service Retirement Act, 1920 — **Loi de retraite du service public, 1920**	Gratuity under Sec. 3 (1) — Gratifications en vertu de l'art. 3 (1)	Gratuity under Sec. 3 (3) — Gratifications en vertu de l'art. 3 (3)	Annuity — Annuités
	$ cts.	$ cts.	$ cts.
Ogburn, R. J., Public Works, retired Jan. 1, 1923			495 00
O'Leary, D., Justice, retired Nov. 1, 1920			1,425 00
Olive, I. J., Marine and Fisheries, retired Jan. 1, 1921			1,018 44
Oliver, E. C., Agriculture, retired Nov. 15, 1921			709 92
O'Reilly, M., Marine and Fisheries, retired Aug. 1, 1923	167 20		190 48
Osterhout, H. C., Post Office, retired Jan. 1, 1923	250 00	4 m. 500 00	
Ouellet, A., Customs and Excise, retired Aug. 1, 1921			309 24
Ouellette, P. N., Public Works, retired Feb. 1, 1923	180 00	12m.1,080 00	
Owen, N. C., Customs and Excise, retired Aug. 1, 1921			682 32
Page, W., Public Works, retired July 1, 1921			269 40
Palmer, S. A., Justice, retired July 6, 1921			331 56
Pangman, O. C., National Defence, retired Dec. 1, 1923	440 00	2 m. 440 00	
Panneton, C., Post Office, retired July 1, 1923	250 00		251 82
Papineau, G. B., Justice, retired July 1, 1923	220 00		476 19
Papineau, L. G., Public Works, retired Feb. 1, 1923			1,710 00
Paquet, A., Post Office, retired Dec. 1, 1922	166 66	8 m. 666 66	
Paquet, F. X., Public Works, retired July 1, 1921			1,409 16
Parker, T., Health, Trade and Commerce, retired July 1, 1922			652 56
Parkin, T. M., Post Office, retired July 1, 1921			417 86
Parnham, A., Public Works, retired May 13, 1923	246 00	6 m. 738 00	
Parrington, James, Printing and Stationery, retired Nov. 1, 1922			882 84
Patchell, W. A., Justice, retired Jan. 1, 1924	640 00		433 11
Pattee, R. P., Customs and Excise, retired Sept. 1, 1921			297 84
Patterson, C. E. A., Customs and Excise, retired July 1, 1921			420 48
Payne, F. S., Marine and Fisheries, retired Nov. 1, 1922			1,255 32
Payne, J. L., Railways and Canals, retired Jan. 1, 1921			1,993 68
Peltier, L. J., Railways and Canals, retired July 1, 1923 (deceased)	350 00		35 18
Perreault, E. E., Public Works, retired Oct. 1, 1922			774 00
Perry, E., Customs and Excise, retired May 1, 1921 (deceased)			36 69
Perry, F. C., Customs and Excise, retired Aug. 1, 1922			979 88
Peters, J. N., Marine and Fisheries, retired Feb. 1, 1922			373 56
Phelps, J. C., Railways and Canals, retired Jan. 1, 1921			260 64
Phibbs, C. J. P., Marine and Fisheries, retired July 1, 1922			252 00
Phillips, G. M., Railways and Canals, retired Oct. 1, 1923	135 00		81 00
Phillips, J. I., National Defence, retired April 1, 1921			279 96
Phillips, T. H., Public Works, retired Mar. 28, 1923	160 00		177 81
Pigeon, H. H., Customs and Excise, retired July 1, 1921			560 00
Pilon, A., Railways and Canals, retired Oct. 1, 1923	150 00	7 m. 525 00	
Pinard, H., House of Commons, retired April 1, 1921			266 64
Pollock, Robt., Marine and Fisheries, retired July 1, 1922			566 54
Porter, A. E., Public Works, retired Jan. 1, 1924	335 70	4 m. 671 40	
Potter, C. E., Public Works, retired April 1, 1923	260 00		
Potter, H., Privy Council, retired Feb. 1, 1922			466 56
Potter, Wm., Post Office, retired July 1, 1921			579 84
Poulin, Jos., National Defence, retired Dec. 1, 1922	238 33		876 80
Pouliot, J. P., Public Works, retired Mar. 1, 1924	250 00		62 36
Prevost, J. E. W., Post Office, retired Nov. 1, 1920			629 52
Prevost, Wm., Justice, retired Mar. 1, 1922			215 35
Probert, C. H., National Defence, retired May 1, 1921			294 60
Provost, G., Railways and Canals, retired Sept. 1, 1922			172 20
Pruneau, J. A., Post Office, retired Aug. 1, 1921			263 40
Pugh, S. W., Immigration and Colonization, retired July 2, 1923	583 33	4m.1,166 67	
Pye, J. R., National Defence, retired Jan. 1, 1921			600 00
Rafton-Canning, A., Interior, retired April 1, 1923	280 00	6 m. 840 00	
Ralph, W. B., Public Works, retired April 11, 1923	160 00		171 03
Rand, H. J., Interior, retired Dec. 1, 1923	300 00	4 m. 600 00	
Rattey, M. A., Printing and Stationery, retired Nov. 1, 1922 (deceased)			669 39
Raymond, W. G., Post Office, retired Nov. 1, 1921			1,075 08
Redden, John, Finance, retired July 1, 1923	83 33		187 47
Redmond, A., Railways and Canals, retired Jan. 1, 1922			98 76
Rennie, John, National Defence, retired June 1, 1923	240 00		
Rheaume, L. N., Railways and Canals, retired July 1, 1921			1,200 00
Richard, J. S., Public Works, retired April 1, 1922			1,041 60
Richardson. J. A., Customs and Excise, retired April 1, 1923	190 00		396 00
Richer, A. M., Customs and Excise, retired May 1, 1921			395 52
Riendeau, A., Printing and Stationery, retired Dec. 1, 1922			936 00
Riley, Frank, Railways and Canals, retired Aug. 1, 1923	208 00		236 96
Riley, Thos. J., Health, retired Dec. 1, 1921			622 20

Public Service Retirement Act, 1920 — Loi de retraite du service public, 1920	Gratuity under Sec. 3 (1) — Gratifications en vertu de l'art. 3 (1)	Gratuity under Sec. 3 (3) — Gratifications en vertu de l'art. 3 (3)	Annuity — Annuités
	$ cts.	$ cts.	$ cts.
Ritchot, J. B., Public Works, retired April 1, 1923	160 00	8 m. 640 00	
Roberts, J. W. G., Marine and Fisheries, retired July 1, 1922			862 44
Roberts, Thos., Customs and Excise, retired July 1, 1921			900 00
Robertson, H. H., Public Works, retired Oct. 1, 1922			510 00
Robertson, J. B., Printing and Stationery, retired Nov. 1, 1922			882 84
Robertson, J. R., Railways and Canals, retired July 1, 1922			282 00
Robertson, W. R., Indian Affairs, retired Oct. 1, 1921			715 08
Robinson, Wm., Customs and Excise, retired Sept. 1, 1922			162 19
Robitaille, S., Public Works, retired May 1, 1923	250 00		595 76
Roe, Lottie, Printing and Stationery, retired Nov. 1, 1922			405 12
Rogers, C. G., Agriculture, retired Aug. 16, 1921			1,026 00
Rogers, F., House of Commons, retired June 5, 1921			322 79
Rose, D. J., Interior, retired Oct. 1, 1923	360 00		164 40
Ross, Wm. Railways and Canals, retired April 16, 1923	145 00		111 66
Rouleau, C. E., Customs and Excise, retired Aug. 1, 1921			353 76
Routhier, A. M., Customs and Excise, retired April 1, 1921			1,073 28
Rowe, Capt. W., Marine and Fisheries, retired Aug. 1, 1922			476 02
Roy, D., Public Works, retired Nov. 16, 1922	167 85		755 86
Roy, M. F., Marine and Fisheries, retired Nov. 1, 1923	256 50		241 95
Russell, G. J. T., National Defence, retired Aug. 1, 1921			333 24
Russell, Robt., Public Works, retired Feb. 16, 1923	167 85	8 m. 671 40	
Ryan, John, Railways and Canals, retired Aug. 1, 1923	160 00		106 64
Rykert, J. C., Customs and Excise, retired Dec. 1, 1922			600 00
Salkus, Albert, Marine and Fisheries, retired Jan. 1, 1923			425 28
Sampson, T., Justice, retired Jan. 1, 1921			527 50
Sanagan, F. L., Customs and Excise, retired May 1, 1921			269 64
Saunders, Dr. Chas., Agriculture, retired June 15, 1922			1,316 98
Sauvé, Jos., Railways and Canals, retired July 1, 1923	156 00		179 82
Savard, Jos., Railways and Canals, retired June 1, 1921			361 42
Sears, Edward, Post Office, retired Aug. 1, 1921			641 63
Secretan, J. H., Public Works, retired Oct. 1, 1922	200 00		810 18
Seeber, E., Customs and Excise, retired Mar. 1, 1922			249 96
Seguin, D., Customs and Excise, retired July 1, 1921			609 00
Seguin, M. L., Printing and Stationery, retired July 16. 1923	121 33		
Sharp, A., Customs and Excise, retired Oct. 1, 1921			885 24
Sharp, J. L., Customs and Excise, retired Aug. 1, 1921			345 24
Sharpe, F., Interior, retired Jan. 1, 1921			365 04
Shattuck, H. G., Finance, retired Jan. 1, 1923	190 00	16m.1,520 00	
Shaw, Geo., Indian Affairs, retired Jan. 1, 1924	230 00	8 m. 920 00	
Shea, C., National Defence, retired Sept. 1, 1921			360 96
Shera, W. G., Public Works, retired April 1, 1923	246 00		270 00
Siddall, T. H., Finance, retired Aug. 1, 1923	166 66		381 84
Sidney, A. P., National Defence, retired May 1, 1921			212 52
Simard, T., Marine and Fisheries, retired April 18, 1923	260 00	8m.1,040 00	
Simpson, G. F. D., Customs and Excise, retired July 1, 1922			799 92
Simpson, H. V., Marine and Fisheries, retired April 1, 1922			369 96
Simpson, J. S., Post Office, retired July 1, 1921			622 20
Simpson, R. E., Interior, retired Nov. 1, 1923	110 00		
Simpson, Wm., Customs and Excise, retired May 1, 1921			442 08
Simpson, Wm., Public Works, retired Jan. 1, 1923	167 85	16m.1,342 80	
Sinclair, J. E., Interior, retired Feb. 1, 1924	290 00	8m.1,160 00	
Slater, M. A., Post Office, retired Jan. 1, 1921			647 88
Sleeman, Geo., Soldiers' Civil Re-establishment, retired Nov. 15, 1922	160 00	6 m. 960 00	
Slimmon, R., National Defence, retired Aug. 1, 1923	240 00		
Smith, Alex., Public Works, retired Jan. 1, 1923	160 00	14m.,1120 00	
Smith, A. H., Customs and Excise, retired Sept. 1, 1921			757 32
Smith, B. R., Customs and Excise, retired Jan. 1, 1921			75 00
Smith, H., Interior, retired Nov. 1, 1923	150 00	6 m. 450 00	
Smith, J. C., Trade and Commerce, retired July 1, 1922			678 00
Smith, John, Interior, retired July 8, 1922			861 72
Smith, John F., Indian Affairs, retired Jan. 1, 1923			501 75
Smith, Wm., Public Works, retired July 1, 1921			1,054 92
Smith, Wm., Railways and Canals, retired July 1, 1922			197 40
Smithers, R. O., Marine and Fisheries, retired Oct. 1, 1921			461 16
Snetsinger, J. S., Railways and Canals, retired June 1, 1922			460 80
Snetsinger, R., Railways and Canals, retired Aug. 1, 1922			605 11
Somers, H., Public Works, retired July 1, 1921			210 00
Somers, John, Public Works, retired July 1, 1921 (deceased)			5 67

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	$ cts.	$ cts.	$ cts.
Soucy, Jos., Interior, retired Nov. 1, 1923	210 00	8 m. 840 00	
Sparks, W., Mines, retired Jan. 1, 1921			331 12
Stagg, J. W., Post Office, retired Aug. 1, 1921			975 26
Stanley, E., Indian Affairs, retired May 1, 1921			795 84
Stanley, J. W., Public Works, retired Sept. 1, 1923	160 00	8 m. 640 00	
Stata, C. S., Railways and Canals, retired Jan. 1, 1923			129 74
Steadworthy, Wm., Marine and Fisheries, retired July 1, 1921			1,076 16
Ste. Marie, A., Railways and Canals, retired Sept. 1, 1921			78 48
Ste. Marie, Jos., Printing and Stationery, Nov. 1, 1922			882 84
Stephens, J. P., Post Office, retired July 1, 1920			731 40
Stevens, A., Post Office, retired July 1, 1921			643 68
Stevens, D. B., Customs and Excise, retired July 1, 1921			679 92
Stevens, W. H., Customs and Excise, retired Aug. 1, 1921 (deceased			462 50
Stevenson, J. H., House of Commons, retired July 1, 1922			285 24
Stewart, F., Justice, retired April 1, 1921			669 96
Stewart, Thos., House of Commons, retired April 1, 1921			499 92
St. Louis, Frank, Customs and Excise, retired Sept. 1, 1921			346 68
St. Maurice, A., Railways and Canals, retired July 1, 1923	145 00		74 25
Stockdale, R. F., Customs and Excise, retired Sept. 1, 1921			269 16
Stone, O. T., Customs and Excise, retired Dec. 1, 1921 (deceased)			131 61
Strong, John, Railways and Canals, retired April 1, 1923	150 00		306 84
Stubbs, Wm., Agriculture, retired July 1, 1921			783 12
Suffern, A., Indian Affairs, retired May 1, 1922			384 00
Sullivan, J., Marine and Fisheries, retired Mar. 1, 1923	166 50		579 41
Sullivan, P., Railways and Canals, retired May 1, 1921			203 76
Sullivan, W. H., Railways and Canals, retired Jan. 1, 1924	1,050 00		787 50
Summers, Annie, Post Office, retired July 1, 1921			653 88
Summers, C. A., Trade and Commerce, retired Jan. 1, 1924	180 00		
Suter, John, Railways and Canals, retired July 1, 1922			145 80
Sutherland, J. A., Indian Affairs, retired Jan. 1, 1921			450 00
Swindel, R., Marine and Fisheries, retired Jan. 1, 1921			257 64
Sword, James, Post Office, retired July 1, 1921			204 24
Taggart, James, Agriculture, retired Nov. 1, 1921			540 48
Talbot, John, Customs and Excise, retired Jan. 1, 1921			433 08
Tatton, G. T., Marine and Fisheries, retired May 1, 1922 (deceased)			409 22
Taylor, N. H., Post Office, retired July 1, 1921			569 88
Telford, D. M., Customs and Excise, retired Sept. 1, 1921			889 68
Templeman, J. A., Interior, retired Nov. 15, 1923	260 00	6 m. 780 00	
Templeton, A., Customs and Excise, retired April 1, 1921			574 92
Tennant, J. H., Agriculture, retired July 1, 1921 (deceased)			238 95
Tetreault, F. X., Public Works, retired July 1, 1922			373 92
Tetu, Alice, Post Office, retired Dec. 1, 1921			761 02
Therrien, A., Printing and Stationery, retired Nov. 1, 1922			324 12
Thibault, Jos., Marine and Fisheries, retired Mar. 1, 1924	280 00		28 00
Thibert, N., Customs and Excise, retired Sept. 1, 1921			349 08
Thomas, F. R., Printing and Stationery, retired June 1, 1923	312 00		778 70
Thomas, J. S., Trade and Commerce, retired July 1, 1921 (deceased)			46 74
Thompson, John, Railways and Canals, retired Sept. 1, 1921			88 56
Thompson, S. H., Marine and Fisheries, retired July 1, 1923	340 00	2 m. 340 00	
Thompson, Thos., Railways and Canals, retired Sept. 1, 1922			270 36
Thompson, Thos. P., Marine and Fisheries, retired Sept. 1, 1922			1,199 28
Thrush, John, Railways and Canals, retired Oct. 1, 1921			412 92
Tolson, F. G., Marine and Fisheries, retired July 1, 1921			507 48
Torrance, Dr. F., Agriculture, retired Dec. 1, 1923	840 00		308 00
Towill, J., National Defence, retired Mar. 1, 1921			231 00
Tremblay, J. A., Public Works, retired Dec. 8, 1921			1,146 48
Tremblay, Pitre, Marine and Fisheries, retired Oct. 1, 1922			453 12
Tremblay, R., House of Commons, retired Nov. 1, 1921			1,503 60
Trepannier, L. A., Printing and Stationery, retired Sept. 1, 1922			908 52
Tresidder, G. C. R., Public Works, retired July 1, 1920			435 00
Trevor, A., National Defence, retired May 9, 1921			173 52
Turner, Geo., House of Commons, retired April 1, 1921			499 92
Tynan, John, Railways and Canals, retired Sept. 1, 1922			72 16
Upper, Geo. A., Railways and Canals, retired April 1, 1923	150 00		265 68
Upper, Jared, Railways and Canals, retired July 1, 1923	257 40		287 64
Valpy, J. T., Justice, retired Mar. 14, 1922			199 20
Vanzant, G. R., Post Office, retired April 1, 1921			178 80
Verret, H. B., Post Office, retired July 1, 1922			1,800 00
Waddell, W. B., Interior, retired Oct. 1, 1923	300 00	8m.1,200 00	

Public Service Retirement Act, 1920 — Loi de retraite du service public, 1920	Gratuity under Sec. 3 (1) — Gratifications en vertu de l'art. 3 (1)	Gratuity under Sec. 3 (3) — Gratifications en vertu de l'art. 3 (3)	Annuity — Annuités
	$ cts.	$ cts.	$ cts.
Wade, W. W., Marine and Fisheries, retired July 1, 1923	180 00	7 m.630 00	
Wagner, L., Railways and Canals, retired Jan. 1, 1922			101 64
Wainwright, P. H., Post Office, retired Jan. 1, 1924	266 66		153 33
Wainwright, R., Post Office, retired Aug. 1, 1923	280 00		501 92
Walker, John, Railways and Canals, retired Jan. 1, 1922			280 08
Walker, W. H., National Defence, retired June 29, 1921			480 00
Wallace, S. R., Agriculture, retired July 1, 1923	250 00	8m.1,000 00	
Wallace, Thos. F., Railways and Canals, retired July 1, 1922			247 92
Wallace, T. J., Indian Affairs, retired July 1, 1923	150 00		258 75
Wallis, J. D., Interior, retired April 1, 1921			762 00
Walsh, E. J., National Defence, retired Oct. 21, 1922	250 00	8m.1,000 00	
Walsh, J. M., Marine and Fisheries, retired Nov. 1, 1921			637 68
Walsh, Thos., Justice, retired July 22, 1921			416 88
Walsh, Wm., Agriculture, retired May 1, 1922			750 00
Walters, Henry, National Defence, retired Jan. 1, 1921			841 62
Warren, Geo. S., Customs and Excise, retired Jan. 1, 1921			530 76
Warren, Wm., Public Works, retired Aug. 1, 1921			637 70
Waterbury, D. H., Public Works, retired June 1, 1922			1,303 32
Waterhouse, C. H., Interior, retired June 1, 1923	150 00		
Watson, L. W., Marine and Fisheries, retired Nov. 1, 1921			611 58
Watson, R., Royal Canadian Mounted Police, retired July 1, 1921			1,065 72
Watts, Henry, Railways and Canals, retired April 1, 1923	163 80		125 52
Waye, Chas., Customs and Excise, retired July 1, 1921			79 92
Weaver, J. A., Railways and Canals, retired Jan. 1, 1922			106 26
Webber, B. C., Marine and Fisheries, retired Dec. 1, 1923	650 00		627 76
Webster, C. E., Public Works, retired Oct. 1, 1922			405 60
Webster, G., Customs and Excise, retired June 1, 1921			207 22
Webster, James, Railways and Canals, retired April 16, 1923	150 00		228 85
Welch, John, Post Office, retired Aug. 1, 1921			369 96
West, Henry, Post Office, retired July 1, 1921			422 76
West, W. M., Railways and Canals, retired Jan. 1, 1921			877 44
Weston, W. H., Post Office, retired July 1, 1921			429 00
Whalen, W. H., Indian Affairs, retired Jan. 1, 1921			18 33
Whalen, W. H., Public Works, retired Oct. 6, 1922			592 78
Whare, Albert, National Defence, retired July 1, 1922			275 28
Wheatley, G. H., Indian Affairs, retired July 1, 1922			1,125 00
Wheatley, R., National Defence, retired April 1, 1921			156 24
Whebby, W. E., Marine and Fisheries, retired April 1, 1921 (deceased)			136 63
White, C. A., Post Office, retired Jan. 1, 1921			606 60
White, D., Public Works, retired April 1, 1923	180 00		186 96
White, E. P. M., National Defence, retired July 1, 1921			716 04
White, Geo. A., Printing and Stationery, retired Oct. 1, 1922			879 24
White, J. B., Agriculture, retired April 1, 1923	380 00		540 00
Whitty, Mary J., Printing and Stationery, retired Feb. 1, 1923			534 96
Williams, E. H., Labour, retired April 1, 1921			612 48
Williams, H. A. C., Immigration and Colonization, retired June 1, 1923	180 00		292 50
Williams, J. T. C., Marine and Fisheries, retired July 1, 1922			987 96
Williscraft, A., Interior, retired May 1, 1923	270 00		201 10
Willson, J. D., Marine and Fisheries, retired July 1, 1923	360 00		540 72
Wilson, Robt., Customs and Excise, retired Sept. 1, 1921			89 56
Wilson, W. J., Railways and Canals, retired April 1, 1923	187 20		159 48
Winthrup, H., National Defence, retired April 1, 1923	280 00		
Wolfenden, W. H., Customs and Excise, Trade and Commerce, retired July 1, 1921			762 48
Wood, J. A., Customs and Excise, retired Jan. 1, 1921 (deceased)			51 57
Wright, E., Railways and Canals, retired July 1, 1922			481 44
Wright, R. C., Customs and Excise, retired Dec. 1, 1921 (deceased)			25 86
Wurtele, S. T., National Defence, retired Dec. 1, 1921			454 92
Wynn, John, Railways and Canals, retired April 1, 1923	187 20		334 68
Wynne, A. E., Interior, retired Jan. 1, 1923	280 00	2 m.280 00	
Yelle, F. J., Printing and Stationery, retired June 1, 1923	173 33	8 m.693 33	
Yeomans, E. H., Indian Affairs, retired July 1, 1923	380 00		655 47
Yeomans, L. B., Post Office, retired July 6, 1921			440 36
Yeomans, Thos., Immigration and Colonization, retired Jan. 6, 1923 (deceased)	160 00		103 95
Young, B. R., Railways and Canals, retired April 1, 1923			87 17
Young, Uriah, Marine and Fisheries, retired Oct. 16, 1921			501 60
Total	76,951 08	71,402 37	417,435 05

Public Service Retirement Act, 1920 (Superannuation No. 4)
Loi de retraite du service public, 1920 (retraite n° 4)

Summary—Sommaire

	$ cts.
Annuities paid through the Department of Finance—Annuités payés par le ministre des Finances	417,175 82
Gratuities—Gratifications—	
Agriculture	12,127 58
Customs and Excise	5,031 66
External Affairs	2,566 66
Finance	2,051 65
Health	1,530 00
House of Commons	466 66
Immigration and Colonization	2,090 00
Indian Affairs	1,680 00
Interior, ($27,824.36 less refund of $540 gratuity paid Miss A. J. Johnson, 1922-23)	27,284 36
Justice	3,155 70
Labour	1,540 00
Marine and Fisheries ($12,489.56 plus $166.95 transferred from Salaries)	12,656 51
National Defence	11,372 50
Post Office ($7,179.98 plus $92.28 transferred from Salaries)	7,272 26
Printing and Stationery	5,364 78
Public Works ($28,954.71, less $70.30 withheld, John Kane estate)	28,884 41
Railways and Canals	19,627 67
Secretary of State	1,749 98
Soldiers' Civil Re-establishment	1,120 00
Trade and Commerce	430 00
	565,178 20

Pensions	$ cts.
Pensions to Judges—Statutory	
Pensions aux Juges en vertu de la loi	
Supreme Court—Cour Suprême—	
L. P. Brodeur, Oct. 10-30 at $8,000 (apptd. Lt. Gov. of Quebec)	451 60
Sir Chas. Fitzpatrick, Oct. 31 to Mar. 31 at $6,666.66	2,795 67
J. V. Teetzel, 12 m	4,666 56
Ontario—	
D. Chisholm, 12 m	3,000 00
C. W. Colter, 12 m	4,999 92
J. L. Dowlin, 12 m	1,999 92
B. L. Doyle, 12 m	3,000 00
E. B. Fraleck, 12 m	3,000 00
J. E. Harding, 12 m	3,000 00
J. J. Maclaren, Dec. 15 to Mar. 31 at $7,000	2,069 88
J. F. Monck, 12 m	1,999 92
H. O'Leary, 12 m	4,999 92
F. Osler, April 1 to Jan. 16 at $7,000 (dec'd.)	5,551 04
C. J. Snider, 12 m	4,999 92
Quebec—Québec—	
J. S. Archibald, 12 m	8,000 00
H. G. Carroll, 12 m	6,000 00
R. S. Cooke, 12 m	3,333 24
Sir Chas. P. Davidson, 12 m	7,999 92
C. J. Doherty, 12 m	4,666 56
T. Fortin, 12 m	4,666 67
M. Hutchison, 12 m	6,000 00
Sir A. Lacoste, April 1 to Aug. 17 at $5,333.33	2,021 48

Pensions—Continued—Suite	$ cts
Pensions to Judges—Statutory	
Pensions aux Juges en vertu de la loi	
J. M. McDougall, 12 m	6,000 00
H. C. Pelletier, 12 m	6,999 96
J. E. Robidoux, 12 m	6,999 96
L. R. Roy, 9 m. to Dec. 31 at $6,000	4,500 00
L. Tellier, 12 m	7,000 00
A. Tessier, 12 m	6,000 00
W. White, 12 m	2,666 64
Nova Scotia—Nouvelle-Ecosse—	
F. G. Forbes, 12 m	3,333 24
N. H. Meagher, 12 m	6,000 00
Sir Chas. Townshe d, 12 m	6,999 96
New Brunswick—Nouveau-Brunswick—	
J. R. Armstrong, June 15 to Mar. 31 at $5,000	3,972 24
J. G. Forbes, 12 m	3,499 92
J. A. Van Wart, 12 m	2,666 64
W. W. Wells, 12 m	1,999 92
Manitoba—	
A. Haggart, 12 m	6,000 00
J. Ryan, 12 m	3,000 00
North West Territory—	
Territoire du Nord-Ouest—	
T. H. McGuire, April 1 to July 13 at $3,333.24 (dec'd.)	949 88
British Columbia—Colombie-Britannique—	
W. Bole, April 1-7 at $2,000 (dec'd.)	38 88
E. Harrison, 12 m	2,000 00
W. W. Spinks, 12 m	1,999 92

Pensions—Continued—Suite	$ cts.
Yukon—	
Jas. Craig, 12 m.....	4,999 92
Miscellaneous Pensions—	
Statutory—	
P. J. Hankin, April 1 to Nov. 28 at $2,595.66 (dec'd.)....	1,715 90
Mrs. A. Joynson, 12 m.....	499 92
	179,065 12
Miscellaneous Pensions Voted—	
Pensions diverses votées—	
Sisters of late Harry Baker, M.P.—	
Miss E. Baker, 12 m.....	349 92
Miss H. Baker, 12 m.....	349 92
Dr. F. G. Banting, 12 m.....	7,500 00
Miss Mary L. Campbell, 12 m.	499 92
Jas. Elliott, 12 m.....	672 00
Madame F. S. Fabre, 12 m...	999 96
Mrs. Mary E. Fuller, 12 m....	600 00
Mrs. Nellie Hopkinson, 12 m..	720 00
Mrs. Wm. McDougall, 12 m..	1,200 00
Mrs. Alice M. Smith, 12 m....	600 00
	13,491 72

European War Pensions—Pensions de la guerre européenne	$ cts.
Expenditure in payment of pensions—Dépenses de solde des pensions—	
European War, including gratuities, final payments and burial grants.....	32,235,501 95
Supplementary pensions—Imperial $73,776.99, French $31,867.75, Italian $3,789.36.	109,434 10
Miscellaneous—New Zealand (bal).....	5 27
	32,344,941 32

Pensions: Fenian Raid, 1866—Pensions: Incursion fénienne, 1866	$ cts.
Charters, Thomas, Mineral Ridge, Ohio, 12 m. to Mar. 31, 1924.....	183 00
Schofield, Fergus, Dunnville, Ont., 12 m. to Mar. 31 at $37.50.....	450 00
	$633 00

Pensions: Militiamen on Active Service and Northwest Rebellion **Pensions: Miliciens en service actif et rébellion du Nord-Ouest**	$ cts.
Northwest Rebellion, 1885—Rébellion du Nord-Ouest, 1885—($17,845.03)	
Agnew, Thos., Medina, N.Y., 366 d. to Mar. 31, 1924, at 25c.....	91 50
Ahlenius, Louis, Edmonton, Alta., 12 m. to Mar. 31 at $75.....	900 00
Bastien, Antoine, Loretteville, P.Q., 366 d. to Mar. 31 at 25c.....	91 50
Blackwood, Alexander, De Winton, Alta., 12 m. to Mar. 31 at $7.50.....	90 00
Bruce, Valentine, Natal, South Africa, 366 d. to Mar. 31 at 60c.....	219 60
Canniff, Wm. H., Toronto, 12 m. to Mar. 31 at $35.....	420 00
Cantwell, Wm. J., Toronto, 12 m. to Mar. 31 at $65; arrs., $19.04.....	799 04
Dalton, Edward T., Firebaugh, Calif., 366 d. to Mar. 31 at 55c.....	201 30
Daly, Simcoe M., Lloydminster, Sask., 12 m. to Mar. 31 at $18.75.....	225 00
Davidson, John, London, Ont., 12 m. to Mar. 31 at $30.....	360 00
Dobbs, Mrs. Hannah, Toronto, 12 m. to Mar. 31 at $60.....	720 00
Doucet, Arthur E., Quebec, P.Q., 12 m. to Mar. 31 at $30.....	360 00
Drake, W. C., Toronto, 12 m. to Mar. 31 at $125, arrears, $64.48.....	1,564 48
Eager, James, Detroit, Mich., 366 d. to Mar. 31 at 50c.....	183 00
Fisk, Thos. G., Ogdensburg, N.Y., 366 d. to Mar. 31 at 55c.....	201 30
Fitzgibbon, John, St. Vincent de Paul, P.Q., 366 d. to Mar. 31 at 30c.....	109 80
Fortin, Jean B., Limoilou, P.Q., 12 m. to Mar. 31 at $30.....	360 00
Francis, Francis, Toronto, 12 m. to Mar. 31 at $30.....	360 00
Gaughan, Michael, Collingwood, Ont., 12 m. to Mar. 31 at $14.....	168 00
Gayfer, C. F., Ipswich, Eng., 366 d. to Mar. 31 at 55c.....	201 30
Graham, Alexander P., Boston, Mass., 366 d. to Mar. 31 at 25c.....	91 50
Guy, Chas. F., Winnipeg, Man., 5 m. to Aug. 31 at $18.75.....	93 75
Halliwell, Mrs. Letitia E., Stirling, Ont., April 1 to June 18 at $75, June 19 to Mar. 31 at $60.....	759 00
Harris, Edward, Huntsville, Ont., 365 d. to Mar. 31 at 50c.....	182 50
Hepburn, Albert D., Lindsay, Ont., 12 m. to Mar. 31 at $30.....	360 00
Hislop, David, Arcadia, Calif., 2 m. to May 31 at $75, 305 d. to Mar. 31 at 55c..	317 75
Hormel, Christian, Toronto, 366 d. to Mar. 31 at 50c.....	183 00
Houde, Gaudias, Quebec, P.Q., 366 d. to Mar. 31 at 55c.....	201 30
Ireland, Mrs. Margaret A., St. Catharines, Ont., 12 m. to Mar. 31 at $75 p. y....	75 00

Pensions: Militiamen on Active Service and Northwest Rebellion—Continued **Pensions: Miliciens en service actif et rébellion du Nord-Ouest**—Suite	$ cts.
Jones, Henry A., Winnipeg, Man., 12 m. to Mar. 31 at $15	180 00
Jones, Richard, Mount Dennis, Ont., 366 d. to Mar. 31 at 50c	183 00
Kemp, Chas. H., Winnipeg, 366 d. to Mar. 31 at 60c	219 60
Kemp, Wm. A., Vancouver, B.C., 12 m. to Mar. 31 at $40	480 00
Lemay, E. J., Montreal, 366 d. to Mar. 31 at 23c	84 18
McIlveen, Joseph, Toronto, 12 m. to Mar. 31 at $60	720 00
McLintock, J. W., Toronto, April 1 to Dec. 2 at $46; Dec. 3 to Mar. 31 at $40	528 39
MacLurcan, Chas. H., Montreal, 12 m. to Mar. 31	280 00
Milson, Henry, Toronto, 366 d. to Mar. 31 at 50c	183 00
Parkhill, Samuel, Seattle, Wash., 366 d. to Mar. 31 at 30c	109 80
Perrin, Herbert B., Ottawa, 12 m. to Mar. 31 at $60	720 00
Peters, S. F., Winnipeg, Man., 12 m. to Mar. 31 at $86.67	1,040 04
Reynolds, Thos., Walthamston, Eng., 366 d. to Mar. 31 at 55c	201 30
Ryan, Mrs. Mary, Montreal, 12 m. to Mar. 31 at $60	720 00
Stewart, Alexander, Endcliff, Man., 366 d. to Mar. 31 at 60c	219 60
Swan, John W., San Dimas, Calif., 366 d. to Mar. 31 at 50c	183 00
Thompson, Frederick J., Vancouver, B.C., 366 d. to Mar. 31 at 60c	219 60
Weir, Marshall, Keene, Ont., 366 d. to Mar. 31 at 55c	201 30
Wilson, M. J., Ottawa, 12 m. to Mar. 31 at $70	840 00
Woodman, W. Y., Somerville, Mass., 366 d. to Mar. 31 at 50c	183 00
Young, Alexander L., Dugold, Man., 366 d. to Mar. 31 at 60c	219 60
Zachariah, Jacques, Toronto, 12 m. to Mar. 31 at $20	240 00
Militiamen on Active Service—Miliciens en service actif—($21,761.08)	
Armstrong, H., Chapleau, P.Q., 12 m. to Mar. 31, 1924, at $22.50	270 00
Barwis, W. B., Vancouver, B.C., 12 m. to Mar. 31 at $39	468 00
Baugh, Edward, Montreal, 12 m. to Mar. 31 at $37.50	450 00
Birnie, Alexander, Montreal, 12 m. to Mar. 31 at $34.50	414 00
Black, Mrs. Lillian E., London, Ont., April 1 to Mar. 2 at $97; Mar. 3 to 31 at $87	1,154 65
Blake, W. F., Woodstock, N.B., 12 m. to Mar. 31 at $30	360 00
Boucher, Alexander, Loretteville, P.Q., 12 m. to Mar. 31 at $7.50	90 00
Carson, James, North Shields, Eng., 12 m. to Mar. 31	110 00
Cawley, Edward, Walkerton, Ont., 12 m. to Mar. 31 at $30	360 00
Clinton, P. J., London, Eng., 12 m. to Mar. 31	180 00
Carnock, W. B., Greenway, Man., April 1, 1920, to Aug. 31, 1923, at 50c. p. d., 7 m. to Mar. 31 at $22.50	781 50
Dash, E. J., Toronto, 12 m. to Mar. 31 at $30	360 00
Dunstan, Mrs. C., Woodstock, Ont., 12 m. to Mar. 31 at $60	720 00
Elliston, E. J., & C. W. P., per Mrs. E. J. Archibald, Halifax, N.S., April 1 to Oct. 9 at $328.50, Oct. 10 to Mar. 31 at $164.25	250 77
English, C. E., proportion of retired pay, 1 y. to Mar. 31, 1923	619 18
Fee, Calvin P., Little Rock, Ark., 12 m. to Mar. 31 at $12.50	150 00
Graham, Alexander, Toronto, 12 m. to Mar. 31 at $172	2,064 00
Graham, Andrew, Fairholme, Sask., April 1 to Aug. 12 at $16, Aug. 13 to Nov. 30 at $15, Dec. 1 to Mar. 31 at $22.50	214 38
Greaves, F. C., Montreal, 12 m. to Mar. 31 at $25	300 00
Hallick, W., proportion of retired pay, 1 y. to Mar. 31, 1923	53 90
Hedman, Alfred T., North Battleford, Sask., 12 m. to Mar. 31 at $48.75	585 00
Herring, John H., Hamilton, Ont., 12 m. to Mar. 31 at $130	1,560 00
Hirtle, Mrs. Mary I., Halifax, N.S., 12 m. to Mar. 31 at $87	1,044 00
Jamieson, Clinton E., Peterborough, Ont., 12 m. to Mar. 31 at $20	240 00
Johnston, Geo. C., Lancaster, Ont., 12 m. to Mar. 31 at $11.25	135 00
Lowry, W. H., Toronto, 12 m. to Mar. 31 at $37.50	450 00
Lyndon, Mrs. J. M. R., Montreal, April 1 to Sept. 16 at $75, Sept. 17 to Mar. 31 at $60; arrears, $1,104.09	1,907 09
Macdonald, A. D., proportion of retired pay 1 y. to Mar. 31, 1923	183 03
McGuin, Michael, Toronto, April 1 to June 23 at $75	207 50
Macoun, L. S., Ottawa, 12 m. to Mar. 31 at $49.33	591 96
Marwick, Mrs. M. McD., Halifax, N.S., 12 m. to Mar. 31 at $60	720 00
Pollock, Joseph, Poplar, Eng., 12 m. to Mar. 31 at $6.25	75 00
Porter, Mrs. Elizabeth, Kingston, Ont., 12 m. to Mar. 31 at $75	900 00
Power, Michael, Halifax, N.S., 7 m. to Oct. 31 at $7.50	52 50
Secord, A. V., Lowell, Mass., 12 m. to Mar. 31	110 00
Smith, T. P. C., proportion of retired pay 1 y. to Mar. 31, 1923	191 62

Pensions: Militiamen on Active Service and Northwest Rebellion—Concluded **Pensions: Miliciens en service actif et rébellion du Nord-Ouest**—Fin	$ cts.
Snyder, Ernest, Toronto, 12 m. to Mar. 31 at $18.75	225 00
Steele, Raymond J., San Francisco, Calif., 12 m. to Mar. 31 at $6.25	75 00
Stokoe, Arthur, Summerland, B.C., 12 m. to Mar. 31 at $75	900 00
Summers, Mrs. Sadie B., Stellarton, N.S., 12 m. to Mar. 31 at $87	1,044 00
Thomas, Mrs. Kate M., Weston, Ont., 12 m. to Mar. 31 at $60	720 00
Vincent, Sydney, Toronto, 12 m. to Mar. 31 at $18.75	225 00
Walsh, Jas., Southend on Sea, Eng., 12 m. to Mar. 31	75 00
Walters, Jas. D., Montreal, 12 m. to Mar. 31 at $15	180 00
	39,612 11

Militia, Permanent Force Pension Act—1901 **Milice, Loi de pension de la force permanente—1901**	$ cts.
Abba, Ed., Ottawa, 12 m. to Mar. 31, 1924 at $320.90	320 88
Able, Chas. E., Toronto, 12 m. to Mar. 31 at $707.08	707 04
Adair, Mrs. Emily, Ottawa, 12 m. to Mar. 31	885 55
Adams, Stanley, Dorval, P.Q., 12 m. to Mar. 31	315 36
Ager, Mrs. Florence G., St. John, N.B., 12 m. to Mar. 31 at $323.63	323 12
Agius, Wm., Ottawa, 12 m. to Mar. 31 at $313.45	313 44
Agnew, Peter, Montreal, 12 m. to Mar. 31 at $219.59	219 60
Aiken, Alexander, Hawkesbury, Ont., 12 m. to Mar. 31 at $95.35	95 40
Aitchison, Richard, Ottawa, July 22, 1923 to Mar. 31, 1924 at $907.83	629 60
Akerley, H. H., Kingston, Ont., 12 m. to Mar. 31 at $768.95	768 96
Aldridge, Frank, Montreal, 12 m. to Mar. 31 at $285.11	285 12
Alger, Arthur A., Montreal, June 30, 1923 to Mar. 31, 1924 at $249.60	187 89
Allison, John C., Halifax, N.S., June 30 to Mar. 31 at $312.58	235 32
Alliston, Arthur E., St. James, Man., June 30 to Mar. 31 at $240.99	181 39
Allsey, Robert J., Sandwich, Ont., 11 m. to Mar. 31 at $496.10	454 74
Allum, Geo. T., Cereal, Alta., 12 m. to Mar. 31 at $547.75	547 73
Almon, W. B., Halifax, N.S., 12 m. to Mar. 31	1,596 00
Anderson, Hubert G., Victoria, B.C., Mar. 16, 1923 to Mar. 31, 1924 at $372.75	388 75
Anstee, Geo. Bothwick, Eng., 12 m. to Mar. 31 at $318.94	318 96
Arbo, Geo. E., Woodstock, N.B., 12 m. to Mar. 31 at $610.74	610 75
Archambault, Jos. A., Montreal, 12 m. to Mar. 31 at $665.73	665 71
Armstrong, Chas. W., Toronto, 12 m. to Mar. 31 at $200.66	200 64
Armstrong, John C., Toronto, 12 m. to Mar. 31 at $870.00	870 03
Ashman, Mrs. Alice J., London, Eng., 12 m. to Mar. 31	214 62
Ashton, Harry, Winnipeg, Man., 12 m. to Mar. 31 at $255.75	255 72
Askey, C. P., Victoria, B.C., 12 m. to Mar. 31 at $350.72	350 76
Atkins, Frank, Kingston, Ont., Jan. 17, 1923 to Mar. 31, 1924 at $629.22	759 39
Auclair, F., Montmagny, P.Q., 12 m. to Mar. 31 at $1,132.56	1,132 58
Aumond, J. A., Montreal, 12 m. to Mar. 31	1,480 00
Austin, John, Gillingham, Eng., 12 m. to Mar. 31 at $1,587.51	1,587 48
Aylmer, Lord, Queen's Bay, B.C., April 1 to June 11 at $4,200, widow, June 12 to Mar. 31 at $2,100	2,515 23
Bagley, Edward, Carbon, Alta., 12 m. to Mar. 31 at $293.17	293 16
Bailey, John B., Halifax, N.S., 12 m. to Mar. 31 at $376.43	376 44
Bailey, Norton, Hamilton, Bermuda, 12 m. to Mar. 31 at $215.83	215 76
Bailey, Wm. G., Kingston, Ont., 12 m. to Mar. 31 at $1,150	1,149 98
Baill, F. W., Toronto, 12 m. to Mar. 31 at $487.65	487 68
Baker, Thos. A., Toronto, 12 m. to Mar. 31 at $240.65	240 60
Baldwin, Herbert C., Toronto, 12 m. to Mar. 31 at $682.66	682 69
Ball, James, Halifax, N.S., 12 m. to Mar. 31	170 40
Banbury, Mrs. C. H., Toronto, 12 m. to Mar. 31 at $219.66	219 72
Bangay, A. W., Ottawa, 12 m. to Mar. 31 at $309.09	309 12
Banks, Herbert H., Toronto, 12 m. to Mar. 31	460 80
Barker, Robert K., Toronto, 8 m. to Mar. 31 at $1,496	997 36
Barnes, F. W., Eastbourne, Eng., 11 m. to Mar. 31 at $429.97	394 13
Barratt, Harry, Vancouver, B.C., 12 m. to Mar. 31 at $992	992 02
Barron, Claude, Quebec, P.Q., June 30 to Mar. 31 at $323.07	243 18
Bartlett, Henry G., Ottawa, 12 m. to Mar. 31 at $290.48	290 52
Baskerfield, John, Roxbury, Mass, 12 m. to Mar. 31 at $866.83	866 81
Batchelor, John, Winnipeg, Man., 12 m. to Mar. 31 at $318.76	318 72

Militia, Permanent Force Pension Act—1901—Continued **Milice, Loi de pension de la force permanente—1901**—Suite	$ cts.
Bates, R. F., Portsmouth, Eng., June 30 to Mar. 31 at $230.51	173 53
Batt, James, Quebec, P.Q., 12 m. to Mar. 31 at $192.37	192 36
Bayers, Mrs. Anna M., Halifax, N.S., 12 m. to Mar. 31 at $432.55	432 60
Beaton, Angus, Toronto, 12 m. to Mar. 31 at $240.90	240 96
Bedard, I. B., Montreal, 12 m. to Mar. 31 at $583.76	583 79
Beech, Edward, Victoria, B.C., May 2 to Mar. 31 at $962.22	879 50
Beighton, Geo., Halifax, N.S., June 30 to Mar. 31 at $212.49	159 98
Bellfontaine, Chas., Hamilton, Ont., 12 m. to Mar. 31 at $496.14	496 20
Belson, Wm. H., Sidney, B.C., 12 m. to Mar. 31 at $768	768 01
Benham, James, Dearborn, Mich., 12 m. to Mar. 31 at $474.30	474 25
Bennett, C. C., Victoria, B.C., 12 m. to Mar. 31 at $2,610	2,609 97
Benson, Mrs. Agnes P., Victoria, B.C., 12 m. to Mar. 31	1,641 93
Berry, Oscar, Three Rivers, P.Q., 12 m. to Mar. 31 at $483.01	483 04
Biggar, Mrs. Mary, Ottawa, 12 m. to Mar. 31 at $2,100	2,100 00
Bilodeau, Alfred, Temiskaming, P.Q., 12 m. to Mar. 31 at $440.57	440 52
Binette, Alexandre, Montreal, P.Q., 12 m. to Mar. 31 at $292.65	292 68
Bingham, J. H. C., Toronto, Ont., 12 m. to Mar. 31 at $1,513.05	1,512 72
Birbeck, Geo. C., London, Eng., 12 m. to Mar. 31 at $1,229.04	1,229 10
Bird, Thomas, Halifax, N.S., 12 m. to Mar. 31 at $279.26	279 24
Blackley, Albert, Elmsdale, Ont., 12 m. to Mar. 31 at $275.91	275 88
Blake-Forster, A. B., Bath, Eng., 12 m. to Mar. 31 at $1,904	1,904 03
Bland, John H., Chingford, Eng., 12 m. to Mar. 31 at $247.53	247 56
Bliss, D. C. F., London, Eng., 12 m. to Mar. 31 at $1,393.12	1,393 10
Blyth, John R., Toronto, 12 m. to Mar. 31 at $235.26	235 20
Boisjoly, Jarvis C., Montreal, P.Q., Jan. 15, 1923, to Mar. 31 at $353.15	428 10
Bolden, Walter, Halifax, N.S., Apr. 1 to Nov. 20 at $111.18	71 45
Booth, William, Strathcona, Alta., 12 m. to Mar. 31 at $293.38	293 40
Borland, David, St. Catharines, Ont., 12 m. to Mar. 31 at $799.50	799 52
Boutillier, Amos S., Kingston, 12 m. to Mar. 31 at $922.88	922 94
Bradshaw, Alex. G. N., London, Ont., 12 m. to Mar. 31 at $768.00	767 97
Bramah, J. E., St. Catharines, Ont., 12 m. to Mar. 31 at $711.57	711 60
Bramah, Thos. H., Barriefield, Ont., 12 m. to Mar. 31 at $466.40	466 44
Bramah, William, Kingston, Ont., 12 m. to Mar. 31 at $215.08	215 16
Bray, Arthur, Victoria, B.C., 12 m. to Mar. 31	1,902 95
Bray, Mrs. Mary Nelson, Toronto, Jan. 8, 1923, to Mar. 31 at $486	596 52
Brewer, Herbert T., Fredericton, N.B., 12 m. to Mar. 31 at $423.40	423 48
Bridgeford, J., Quebec, P.Q., 12 m. to Mar. 31	339 00
Bridle, Arthur, Isle of Wight, Eng., July 25 to Mar. 31 at $512.08	351 00
Bright, Henry L., London, Ont., June 30 to Mar. 31 at $266.30	200 45
Brooks, John W., Kingston, Ont., June 30 to Mar. 31 at $300.87	226 46
Brooks, Moses, Bromsgrove, Eng., 12 m. to Mar. 31	363 60
Brooks, P. F. J., Quebec, P.Q., June 30 to Mar. 31 at $360.06	271 00
Brousseau, J. D., Quebec., P.Q., 12 m. to Mar. 31 at $1,740 70	1,740 67
Brown, Geo. T., Vancouver, B.C., 12 m. to Mar. 31 at $1,075.41	1,075 40
Brown, Harland M., Clarenceville, P.Q., 12 m. to Mar. 31 at $701.04	701 07
Brown, Joseph, Montreal, 12 m. to Mar. 31 at $373.99	374 04
Brown, Peter, Ottawa, 12 m. to Mar. 31	665 73
Brown, P., Winnipeg, Man., 12 m. to Mar. 31 at $245.66	245 64
Browne, Frank, Westbank, B.C., 12 m. to Mar. 31 at $1,075.41	1,075 44
Browne, Geo. S., Montreal, 12 m. to Mar. 31 at $1,036	1,036 02
Brownhill, Ed. G., Kingston, Ont., 12 m. to Mar. 31 at $157.28	157 32
Brunette, Donat, Quebec, P.Q., 12 m. to Mar. 31 at $604.95	604 92
Bryan, Edward D., Chilliwack, B.C., 12 m. to Mar. 31 at $272.37	272 40
Buchan, Mrs. Mary F., Toronto, 12 m. to Mar. 31	1,200 00
Buckley, Daniel P., Ottawa, 12 m. to Mar. 31 at $614.74	614 72
Burnham, Mrs. Helene F., Toronto, 12 m. to Mar. 31	676 44
Burrows, Chas., Westbury, Eng., Sept. 27 to Mar. 31 at $595.32	304 27
Burstall, H. E., Ottawa, Ont., Oct. 29 to Mar. 31 at $6,120	2,599 25
Burton, Mrs. Harriett, Halifax, N.S., 12 m. to Mar. 31	572 53
Bussiere, Philip, Quebec, P.Q., 12 m. to Mar. 31 at $211.70	211 80
Buswell, Wm. G., Revere, Mass., 12 m. to Mar. 31 at $1,111.69	1,111 65
Butcher, Mrs. Mary, Niagara-on-the-Lake, Ont., 12 m. to Mar. 31	1,267 61
Butler, Richard, Toronto, June 30 to Mar. 31 at $403.69	303 88
Buttenshaw, Alfred S., Dover, Eng., 12 m. to Mar. 31 at $814	813 99
Byeford, Thomas, Montreal, 12 m. to Mar. 31 at $278.13	278 16

Militia, Permanent Force Pension Act—1901—Continued **Milice, Loi de pension de la force permanente—1901**—Suite	$ cts.
Cabrie, James, Millport, Scotland, 12 m. to Mar. 31 at $152.57	152 52
Cadden, John, Quebec, P.Q., 12 m. to Mar. 31 at $369.85	369 84
Cairns, Wm., Quebec, P.Q., 11 m. to Mar. 31 at $734.91	673 64
Calway, Philip I., Dover, Eng., 12 m. to Mar. 31	414 60
Camm, Wm., Toronto, 12 m. to Mar. 31 at $207.67	207 72
Campbell, John S., Toronto, 12 m. to Mar. 31 at $136.74	136 80
Campbell, Percy, Roxbury, Mass., 12 m. to Mar. 31 at $282.33	282 36
Canham, Harry, Halifax, N.S., 12 m. to Mar. 31 at $268.66	268 68
Cannon, Albert B. J., Esquimalt, B.C., 12 m. to Mar. 31 at $233.08	233 16
Carman, F. W., Didcot, Eng., 12 m. to Mar. 31 at $884.83	884 82
Carpenter, A. E., Hamilton, Bermuda, 12 m. to Mar. 31 at $2,300.85	2,300 90
Carpenter, Fred N., Toronto, 12 m. to Mar. 31	372 36
Carruthers, Kenneth, Farnborough, Eng., 12 m. to Mar. 31 at $582.54	582 50
Carter, H. A., Tilsonburg, Ont., 12 m. to Mar. 31 at $712.53	712 55
Cartwright, F. L., West Mersea, Eng., 12 m. to Mar. 31 at $1,521.13	1,521 19
Cartwright, Robt., Summerland, B.C., 12 m. to Mar. 31 at $1,408	1,408 08
Champion, Edward J., Belleville, Ont., June 30 to Mar. 31 at $236.88	178 32
Chapman, Frederick, Hilden, N.S., April 1 to Sept. 15 at $291.62	133 65
Chaput, Gaston, Portneuf, P.Q., Mar. 17, 1923, to Mar. 31, 1924, at $235.50	245 06
Charlton, C. J., Montreal, 12 m. to Mar. 31 at $1,398.60	1,398 61
Chesley, Lawrence A., Montreal, April 1 to Dec. 9 at $199.16	137 62
Chew, Chas. A., Centreville, N.B., 12 m. to Mar. 31 at $512.10	512 08
Chinic, J. E., Montreal, 10 m. to Jan. 31 at $1,740 Mil. Rev. Ded. pd. to Feb. 14.	1,451 98
Chisholm, Hugh A., Halifax, N.S., 12 m. to Mar. 31 at $1,151.31	1,151 26
Clark, Jas. B., Victoria, B.C., June 30 to Mar. 31 at $254.99	191 96
Clark, John W., Toronto, 12 m. to Mar. 31 at $563.31	563 29
Clarke, Chas. L., Toronto, 12 m. to Mar. 31 at $311.68	311 64
Clarke, Geo. W., Halifax, N.S., 12 m. to Mar. 31 at $307.45	307 44
Cleary, Wm. F., Halifax, N.S., 12 m. to Mar. 31 at $379.17	379 20
Clemes, Norman H., Toronto, gratuity, 7 m. pay	1,200 00
Clifford, W. C., W. Southbourne, Eng., 12 m. to Mar. 31 at $414.92	414 96
Cockburn, Lestock W. S., Esquimalt, B.C., 12 m. to Mar. 31 at $1,258	1,257 98
Codd, Elizabeth T., Victoria, B.C., 12 m. to Mar. 31	502 85
Coffin, Britain, Jan. 17 to Mar. 31 at $1,296.90	268 45
Colgan, Patrick, Halifax, N.S., 11 m. to Mar. 31 at $471.29	431 97
Collingwood, Francis J. L., Winnipeg, Man., 12 m. to Mar. 31 at $333.19	333 24
Collins, Gordon S., London, Eng., 12 m. to Mar. 31 at $716.94	716 89
Conger, W. S., Ottawa, 12 m. to Mar. 31	1,485 90
Connolly, Edward J., Kingston, Ont., 12 m. to Mar. 31 at $279.67	279 72
Connolly, Walter J., Halifax, N.S., 12 m. to Mar. 31 at $341.95	342 00
Cooke, Francis E., Chatham, Eng., 12 m. to Mar. 31 at $1,587.51	1,587 48
Cookson, Wm. Arthur, Esquimalt, B.C., May 8 to Mar. 31 at $399.07	358 24
Cooper, Albert T., Ottawa, 12 m. to Mar. 31 at $1,881.21	1,881 19
Cooper, John, 3 m. to Mar. 31 at $591.43	147 87
Coté, Joseph, Limoilou, P.Q., 12 m. to Mar. 31 at $151.17	151 20
Cotton, Mrs. Jessie, London, Eng., 12 m. to Mar. 31	2,100 00
Cottrell, William, Esquimalt, B.C., April 12 to Mar. 31 at $485.03	470 22
Coupe, John W., London, Eng., 12 m. to Mar. 31 at $1,792	1,792 02
Cowan, A. G., Digby, N.S., June 30 to Mar. 31 at $431.13	324 57
Crane, Wm. A., Leeds, Eng., 12 m. to Mar. 31 at $374.43	374 40
Creeggan, Walter W., Quebec, P.Q., 11 m. to Mar. 31 at $705.65	646 80
Cripps, Wm., London, Ont., 12 m. to Mar. 31 at $426.13	426 12
Crisp, W. B., London, Ont., 12 m. to Mar. 31 at $303.78	303 84
Cristall, Hubert, London, Ont., 12 m. to Mar. 31 at $324.18	324 24
Cross, Albert J., Greenwich, Conn., 12 m. to Mar. 31 at $336.17	336 12
Cruikshank, E. A., Kingston, Jamaica, 12 m. to Mar. 31	2,024 00
Cummings, Albert D., Toronto, 12 m. to Mar. 31 at $351.01	351 00
Cumming, Roderick, Toronto, 12 m. to Mar. 31	854 25
Curren, J. E., Halifax, N.S., 12 m. to Mar. 31 at $1,048.84	1,048 80
Curry, Geo. D., Kingston, Ont., 12 m. to Mar. 31 at $506	505 92
Curry, Orville J., Sunderland, Ont., 12 m. to Mar. 31 at $307.82	307 80
Curtin, David, Toronto, 12 m. to Mar. 31 at $94.21	94 32
Curwood, Jas. G., London, Eng., 12 m. to Mar. 31 at $219.51	219 48
Dagenais, Adolphe, Alexandria, Ont., 12 m. to Mar. 31 at $374.45	374 40

Militia, Permanent Force Pension Act—1901—Continued **Milice, Loi de pension de la force permanente—1901**—Suite	$ cts.
Dalley, Edward J. A., Toronto, 12 m. to Mar. 31 at $545.78	545 76
Dalley, Richard, Toronto, 12 m. to Mar. 31 at $594.22	594 27
Davey, W. R. E., Montreal, 12 m. to Mar. 31 at $438.90	438 95
Davies, Richard, St. Catharines, Ont., 12 m. to Mar. 31	683 40
Davis, Frank E., Hamilton, Ont., 12 m. to Mar. 31 at $2,400	2,399 96
Davis, Herbert E., Ottawa, 12 m. to Mar. 31 at $703.88	703 89
Dawson, Mrs. Martha, Esquimalt, B.C., 12 m. to Mar. 31 at $272.19	272 28
Day, Wm. F., Oxford, Eng., 12 m. to Mar. 31	389 40
Day, Wm. J., Montreal, 12 m. to Mar. 31 at $1,037.52	1,037 49
Dean, Benjamin, St. John, N.B., 12 m. to Mar. 31 at $197.17	197 16
Deigan, Chas. J., Montreal, 12 m. to Mar. 31 at $279.77	279 72
Dencer, Stanley, Montreal, Oct. 4 to Mar. 31 at $276.19	135 89
Denial, Albert, Sheffield, Eng., 12 m. to Mar. 31 at $350.19	350 16
Denison, S. J. A., Toronto, 12 m. to Mar. 31 at $2,240	2,240 02
Denning, John, Halifax, N.S., 12 m. to Mar. 31	674 16
Dennis, H. A., Portsmouth, Eng., 12 m. to Mar. 31 at $558.54	558 60
Desmond, Frank, Verdun, P.Q., June 30 to Mar. 31 at $339.21	255 37
Dial, Wm. G., Ennisville, Ont., 12 m. to Mar. 31 at $579.25	579 29
Dillon, John, New York, 12 m. to Mar. 31 at $359.62	359 64
Dobson, Albert H., Sooke, B.C., 12 m. to Mar. 31 at $620.60	620 59
Dodds, Robert, Mullaglass, Ireland, 12 m. to Mar. 31 at $208.05	207 96
Dodge, Geo. A., Toronto, 9 m. to Mar. 31 at $3,264	2,448 00
Dodswell, Gilbert, Egbert, Ont., 12 m. to Mar. 31 at $448.13	448 08
Donaldson, J. B., Ottawa, 12 m. to Mar. 31 at $2,240	2,240 08
Donaldson, R. L. M., Ottawa, 12 m. to Mar. 31 at $2,117	2,117 04
Donovan, John A., Montreal, 12 m. to Mar. 31 at $768.15	768 12
Dowds, Joseph, Stainer, Eng., June 30 to Mar. 31 at $240.90	181 39
Downie, Matthew, Kingston, Ont., 12 m. to Mar. 31 at $1,020	1,020 05
Doyle, Frederick M., Dublin, Ire., 12 m. to Mar. 31 at $224.83	224 88
Drake, Albert G. D., Suffolk, Eng., 12 m. to Mar. 31 at $346.14	346 08
Drake, Francis L., London, Eng., 12 m. to Mar. 31 at $220.72	220 68
Draper, Wm. D. J., Halifax, N.S., April 1 to June 24 at $878.20; (widow and 7 children) June 25 to Mar. 31 at $789.10	810 74
Drolet, Arthur, Montreal, 12 m. to Mar. 31 at $390.40	390 36
Drysdale, K., Edinburgh, Scotland, 12 m. to Mar. 31 at $151.53	151 56
Duberger, Arthur, Quebec, P.Q., 12 m. to Mar. 31 at $541.42	541 44
Dudman, Percy G., Ottawa, 12 m. to Mar. 31 at $614.52	614 47
du Domaine, E. L., Stiffkey, Eng., 12 m. to Mar. 31 at $1,405.90	1,405 95
Duff, Mrs. E. A., Kingston, Ont., 12 m. to Mar. 31	696 74
Duffield, Wm. F., St. John's, P.Q., 12 m. to Mar. 31 at $438.02	438 00
Dunbar, J. S., Victoria, B.C., 12 m. to Mar. 31	2,900 00
Duncan, Wm. J., Chatham, N.B., 12 m. to Mar. 31 at $508.08	508 11
Duncan, Wm. L., Winnipeg, Man., 12 m. to Mar. 31 at $1,075.41	1,075 37
Dunham, Herman T., Halifax, N.S., 12 m. to Mar. 31 at $267.28	267 24
Dunkerley, Joseph, Peterborough, Ont., 12 m. to Mar. 31 at $519.28	519 24
Dunlevey, Bernard, London, Ont., 12 m. to Mar. 31	419 04
Duvoisin, Ernest, Quebec, P.Q., 11 m. to Mar. 31 at $623.88	571 89
Durling, Horace, Ashford, Eng., 12 m. to Mar. 31 at $870.57	870 55
Dwyer, Edward, Quebec, P.Q., April 27 to Mar. 31 at $567.71	526 72
Dymond, W. L., Toronto, 12 m. to Mar. 31	986 00
Eastick, Jos. T., Victoria, B.C., 12 m. to Mar. at $948.61	948 65
Eaton, Edwin K., Somerset, Bermuda, 12 m. to Mar. 31 at $1,480	1,480 02
Eaton, Mrs. Myra, Fredericton, N.B., April 1 to Dec. 21 at $967.18; Dec. 22 to Mar. 31 at $887.18	945 10
Eckford, A. M., Leith, Scotland, Aug. 5 to Mar. 31 at $303.52	199 06
Edwards, Henry, Toronto, 12 m. to Mar. 31 at $146.33	146 40
Edwards, Wm. J., Victoria, B.C., 12 m. to Mar. 31 at $325.55	325 56
Elliott, Albert, Vancouver, B.C., 12 m. to Mar. 31 at $362.21	362 16
Ellis, Wm., London, Eng., June 29 to Mar. 31 at $384.19	290 31
Elson, Chas., Halifax, N.S., 12 m. to Mar. 31 at $215.62	215 64
Endall, Herbert, Fredericton, N.B., 12 m. to Mar. 31 at $454.20	454 23
Englefield, Mrs. Lydia E., Halifax, N.S., 12 m. to Mar. 31	285 48
Etienne, Louis, Montreal, P.Q., 12 m. to Mar. 31 at $186.68	186 72
Evans G., Toronto, Ont., 12 m. to Mar. 31 at $325.38	325 44

Militia, Permanent Force Pension Act—1901—Continued **Milice, Loi de pension de la force permanente—1901**—Suite	$ cts.
Evans, Henry S., Halifax, N.S., June 20 to Mar. 31 at $533.86	416 72
Fages, A. O., Montreal, 12 m. to Mar. 31 at $3,154.52	3,154 58
Fages, J. A., Montreal, 12 m. to Mar. 31 at $2,555	2,554 94
Fagg, Frank C., Esquimalt, B.C., June 30 to Mar. 31 at $335.25	252 39
Fallon, Morris, Esquimalt, B.C., 12 m. to Mar. 31 at $459.04	459 00
Farley, Albert T., Esquimalt, B.C., 12 m. to Mar. 31 at $1,053.37	1,053 39
Farnsworth, Wm., Winnipeg, Man., 12 m. to Mar. 31 at $837.81	837 82
Farrar, Geo. H., Quebec, P.Q., 12 m. to Mar. 31 at $248.38	248 40
Fawcett, H. W., Esquimalt, B.C., 12 m. to Mar. 31 at $381.52	381 48
Fawcett, John N., Niagara-on-the-Lake, 12 m. to Mar. 31 at $1,123.98	1,124 03
Fecteau, Pierre, Quebec, P.Q., 12 m. to Mar. 31 at $289.60	289 68
Fell, Isaac, London, Eng., 12 m. to Mar. 31 at $295.23	295 20
Fellows, Mrs. Caroline H., Quebec, P.Q., 12 m. to Mar. 31	298 93
Fellows, Wm. G., Montreal, 12 m. to Mar. 31 at $2,131.85	2,131 81
Fellows, Wm. T., Los Angeles, Calif., 12 m. to Mar. 31 at $870.57	870 55
Fields, Harry Dymond, Kingston, Ont., 12 m. to Mar. 31 at $750.85	750 82
Fieldsend, Thomas, London, Ont., 12 m. to Mar. 31 at $307.06	307 08
Finegan, John, London, Ont., 12 m. to Mar. 31 at $643.59	643 67
Fiset, Mrs. M. P., Quebec, P.Q., April 1 to May 11 at $543.62; May 12 to Mar. 31 at $473.62	481 46
Fleming, Mrs. Susie E., Toronto, 12 m. to Mar. 31	550 25
Flinn, Wm., Ottawa, Ont., 12 m. to Mar. 31 at $609.99	610 02
Foley, Michael, Montreal, June 30 to Mar. 31 at $399.32	300 63
Folger, K. C., Kingsway, Eng., 12 m. to Mar. 31 at $1,995.84	1,995 81
Foran, Robert, Ottawa, 12 m. to Mar. 31 at $930	930 01
Forbes, Duncan S., Westmount, P.Q., Gratuity	1,866 66
Forbes, John R., Toronto, 12 m. to Mar. 31 at $2,256	2,255 96
Forte, Chas. J., Kingston, Ont., June 30 to Mar. 31 at $294.80	221 95
Foster, Gilbert L., Kentville, N.S., 12 m. to Mar. 31 at $3,438.54	3,438 47
Fournier, John, Ottawa, 12 m. to Mar. 31 at $232.50	232 44
Fournier, Pierre, Levis, P.Q., 12 m. to Mar. 31 at $174.58	174 60
Fowler, Herbert, Kingston, Ont., 12 m. to Mar. 31 at $742.14	742 20
Fowlie, Mrs. Minnie H., Fredericton, N.B., 12 m. to Mar. 31	597 60
Fox, Wm. A. T., Halifax, N.S., 12 m. to Mar. 31	1,038 57
Foy, Joseph C., Staines, Eng., 12 m. to Mar. 31 at $578.26	578 15
Francis, John, Toronto, June 24 to Mar. 31 at $394.02	303 12
Frape, Arthur E., Toronto, 12 m. to Mar. 31 at $951.93	951 99
Freeland, Frank H., London, Ont., 12 m. to Mar. 31 at $217	216 96
Frenette, Eugene, Quebec, P.Q., 12 m. to Mar. 31 at $347.11	347 16
Fripp, Herbert D., Ottawa, Gratuity (8 m. pay)	1,800 00
Fuller, Herbert, Toronto, 12 m. to Mar. 31 at $194.66	194 76
Fullick, Wm., Margaret's Bay, N.S., June 16 to Mar. 31 at $299.31	236 93
Gade, Harry, Halifax, N.S., 11 m. to Mar. 31 at $545.71	500 28
Galloway, Mrs. Christina G., Kingston, Ont., 12 m. to Mar. 31	420 00
Galloway, G. W., London, Eng., 12 m. to Mar. 31 at $378.14	378 12
Gareau, J. G. R., Quebec, P.Q., 12 m. to Mar. 31 at $1,133.25	1,133 21
Gatchell, J. A., South Glen Falls, N.Y., 12 m. to Mar. 31 at $484.18	484 20
Gaudet, F M., Montreal, 12 m. to Mar. 31 at $1,813.24	1,813 25
George, Lewis Wm., Windsor, Ont., 12 m. to Mar. 31 at $241.75	241 80
Gibbs, Clement, Portsmouth, Ont., 12 m. to Mar. 31 at $422.43	422 38
Gibbs, Henry J., Newtonville, Mass., 12 m. to Mar. 31	225 96
Gibson, Wm., Halifax, N.S., 12 m. to Mar. 31	287 88
Gidney, A. G., Nanaimo, B.C., 12 m. to Mar. 31 at $401.33	401 31
Giguere, Ovila, Kingston, Ont., 10 m. to Mar. 31 at $602.98	502 50
Gilbert, Jos., Kingston, Ont., 12 m. to Mar. 31 at $620.60	620 59
Gilbert, J. A., Portneuf, P.Q., 12 m. to Mar. 31 at $1,448.70	1,448 69
Giles, Arthur A., Dublin, Ireland, 12 m. to Mar. 31 at $303.68	303 72
Giles, Frederick, Dublin, Ireland, 12 m. to Mar. 31 at $228.97	228 96
Giles, Harry M., Ottawa, 12 m. to Mar. 31 at $700	700 03
Gilliece, John A., Montreal, 12 m. to Mar. 31 at $241.01	240 96
Gimblett, Henry T., Hamilton, Ont., 12 m. to Mar. 31	311 64
Gimblett, Wm., Kingston, Ont., 12 m. to Mar. 31	2,048 00
Gingras, Oscar, Montreal, 12 m. to Mar. 31 at $309.85	309 84
Glass, James, Ottawa, 14 m. to Mar. 31 at $936, (less $5.88 Mil. Rev. Ded.)	1,086 12

Militia, Permanent Force Pension Act—1901—Continued **Milice, Loi de pension de la force permanente—1901**—Suite	$	cts.
Glenn, M., Kingston, Ont., 12 m. to Mar. 31 at $661.81	661	80
Goddard, Frank, Vancouver, B.C., 12 m. to Mar. 31 at $790.38	790	40
Good, John J., Ottawa, 13 m. to Mar. 31 at $1,331.46 (less $2.20 overpaid 1922-23)	1,440	26
Good. Robert J., Springfield, Mass., 12 m. to Mar. 31 at $958.50	958	48
Goodall, Andrew F., Colchester, Eng., Sept. 8 to Mar. 31 at $455.37	256	79
Gordon, W. D., London, Eng., 12 m. to Mar. 31 at $2,800	2,799	95
Gosheron, Arthur, London, Eng., Feb. 15, 1923 to Mar. 31, 1924 at $246.86	277	69
Goudreau, Jean, Quebec, P.Q., 12 m. to Mar. 31 at $71.42 Refunded C. Rev. $11.92.	83	30
Gould, John E., Detroit, Mich., 12 m. to Mar. 31	297	12
Grace, G. R. E., Nov. 30, 1922, to Mar. 31 at $25	33	40
Graham, Chas., Halifax, N.S., 12 m. to Mar. 31 at $670.14	670	16
Graham, Robert L., Westboro, Ont., 12 m. to Mar. 31 at $930.37	930	36
Grant, J. A., Victoria, B.C., 12 m. to Mar. 31 at $2,088.84	2,088	79
Grassby, Francis D., Victoria, B.C., 12 m. to Mar. 31	407	76
Gray, Thomas, Esquimalt, B.C., 12 m. to Mar. 31 at $706.31	706	37
Green, John C., Quebec, P.Q., 12 m. to Mar. 31 at $366.64	366	60
Greening, Wm. J., Toronto, Ont., 12 m. to Mar. 31 at $756	755	99
Greville-Harston, C., Quebec, P.Q., 12 m. to Mar. 31	1,600	00
Griffiths, Benjamin, Stoke-on-Trent, Eng., 12 m. to Mar. 31 at $296.36	296	28
Griffith, Hugh F. R., Thirsk, Eng., 12 m. to Mar. 31 at $1,020	1,020	01
Grover, W. T., Surrey, Eng., 12 m. to Mar. 31 at $411.75	411	72
Grute, Herbert, London, Eng., 12 m. to Mar. 31	708	10
Guy, Prudent, Montreal, 12 m. to Mar. 31	141	60
Hadfield, John, London, Ont., 12 m. to Mar. 31 at $279.33	279	36
Hagley, W. H., Halifax, N.S., 12 m. to Mar. 31 at $263.39	263	28
Haines, Thomas, Watford, Eng., 12 m. to Mar. 31 at $554.22	554	20
Hall, W. B., Toronto, 12 m. to Mar. 31	1,923	24
Hallett, William, Berlin, N.H., 12 m. to Mar. 31 at $197.10	197	04
Hallick, children per Unit Dir. D.S.C.R. Ottawa, 12 m. to Mar. 31	320	00
Hamilton, James, Kingston, Ont., 12 m. to Mar. 31 at $1,340 25	1,340	31
Hammond, James, London, Eng., 12 m. to Mar. 31 at $244.89	244	92
Handley, James, Stafford, Eng., 12 m. to Mar. 31 at $229.91	229	92
Hanning, F. W., Surrey, Eng., 12 m. to Mar. 31 at $930	930	04
Harroden, C. F., Toronto, 12 m. to Mar. 31 at $713.69	713	68
Harrington, G., Alderney, C. I., 12 m. to Mar. 31 at $225.19	225	24
Harris, Edward M., Quebec, P.Q., April 27 to Mar. 31 at $1,140	1,057	66
Harris, F. H., Ashford, Eng., 12 m. to Mar. 31 at $1,172.79	1,172	75
Harrison, Robert, Detroit, Mich., 13 m. to Mar. 31 at $314.42	340	60
Hart, Edward, Vancouver, B.C., 12 m. to Mar. 31 at $1,102	1,102	03
Hart, E. C., Victoria, B.C., 12 m. to Mar. 31 at $1,469.14	1,469	11
Harte, J. E., Kingston, Ont., 12 m. to Mar. 31 at $864.60	864	65
Hartley, J. J., Southport, Eng., 12 m. to Mar. 31 at $1,789.08	1,789	09
Hartley, William, Liverpool, Eng., 12 m. to Mar. 31 at $255.85	255	84
Harvey, J. W., Halifax, N.S., 12 m. to Mar. 31 at $335.81	335	76
Hatch, David, Halifax, N.S., 12 m. to Mar. 31 at $244.88	244	92
Hatton, Chas., Toronto, 12 m. to Mar. 31 at $227.54	227	52
Hawes, G. J., St. John, N.B., 12 m. to Mar. 31 at $101.70	101	76
Hayes, W. H., Sandwich, Ont., June 28 to Mar. 31 at $548.72	416	15
Hazelton, Robert M., Kingston, Ont., 12 m. to Mar. 31 at $1,058	1,058	05
Hebert, Frank, Montreal, 12 m. to Mar. 31 at $1,037.52	1,037	54
Hecker, Edward, Dartmouth, N.S., 12 m. to Mar. 31 at $253.28	253	32
Helmer, Mrs. Elizabeth J., Ottawa, 12 m. to Mar. 31	1,265	00
Hemming, Mrs. Margaret, Kingston, Ont., 12 m. to Mar. 31	2,100	00
Henderson, Geo., Kingston, Ont., 12 m. to Mar. 31 at $216.81	216	84
Hennessy, Thomas J., New York, N.Y., 12 m. to Mar. 31 at $1,200.85	1,200	96
Hessian, Edmund V., London, Ont., 12 m. to Mar. 31 at $576.80	576	84
Heward, E. H., Ottawa, Ont., 12 m. to Mar. 31 at $2,211.82	2,211	79
Heward, Stephen A., Halifax, N.S., 12 m. to Mar. 31	1,656	00
Hewgill, Wm. P., Kingston, Ont., 12 m. to Mar. 31 at $1,086.05	1,086	06
Hewitt, Thomas, Ottawa, 12 m. to Mar. 31 at $367.51	367	56
Hexley, Thos. P., Birmingham, Eng., 12 m. to Mar. 31 at $356.20	356	28
Hicks, Wm. J., Guernsey, C. I., 12 m. to Mar. 31 at $526.92	526	90
Higgins, Alexander, Montreal, 12 m. to Mar. 31 at $292.14	292	20

Militia, Permanent Force Pension Act—1901—Continued **Milice, Loi de pension de la force permanente—1901**—Suite	$ cts.
Higgins, Timothy, Pontypool, Eng., 12 m. to Mar. 31 at $333.92	333 96
Hill, Ernest S., St. Stephen, N.B., 12 m. to Mar. 31	1,368 00
Hobkirk, Harry R., Toronto, 12 m. to Mar. 31 at $1,153.62	1,153 68
Hodder, Arthur G., Blackwater, Eng., 12 m. to Mar. 31 at $922.11	922 16
Hodge, Dayton A., Montreal, 12 m. to Mar. 31 at $246.64	246 60
Hodgins, Wm. E., Ottawa, 12 m. to Mar. 31 at $4,200	4,200 03
Hogbin, John, New Westminster, B.C., 12 m. to Mar. 31 at $301.93	301 92
Hogg, C. J., Kingston, Ont., 12 m. to Mar. 31 at $394.62	394 56
Holland, Frank J., Chester, N.S., 12 m. to Mar. 31	909 00
Holland, Wm., Halifax, N.S., June 23 to Mar. 31 at $484.63	374 28
Holmes, J. G., Victoria, B.C., 12 m. to Mar. 31	2,100 00
Holmes, Wm. Thos., Halifax, N.S., June 30 to Mar. 31 at $650.80	489 88
Homer-Dixon, T. F., Toronto, Ont., April 16 to Mar. 31 at $1,824	1,748 00
Hooke, Henry W., Ottawa, 12 m. to Mar. 31 at $267.31	267 36
Hooper, G. A. B., London, Eng., 12 m. to Mar. 31 at $704	704 02
Hooper, R. E. P., Souris, Man., 12 m. to Mar. 31 at $439.10	439 08
Hopgood, A. R., London, Eng., 12 m. to Mar. 31 at $458.42	458 40
Hopkins, W. S., Bedford, N.S., 12 m. to Mar. 31 at $786.69	786 73
Hornbeck, Bert, Toronto, 12 m. to Mar. 31 at $715.10	715 05
Horner, Hugh, London, Ont., 12 m. to Mar. 31 at $118.59	118 68
Horton, Hubert, V., Plumstead, Eng., 12 m. to Mar. 31 at $358.90	358 92
Hubley, Edward C., Kingston, Ont., 12 m. to Mar. 31 at $563.15	563 16
Hudon, Mrs. M. J. A., Kingston, Ont., 12 m. to Mar. 31	450 00
Hugall, Henry P., Kingston, Ont., 12 m. to Mar. 31 at $267.07	267 12
Hughes, Albert T., Kingston, Ont., 12 m. to Mar. 31 at $1,450	1,450 03
Humphrey, Mrs. Eva, Windsor, N.S., Mar. 1 to 12 at $1,380; less $3.29 Mil. Rev. paid Mar., 1923, (Widow) Mar. 13, 1923 to Mar. 31, 1924 at $690	767 17
Hunt, Richard, Halifax, N.S., 12 m. to Mar. 31 at $403.78	403 80
Hunter, R. P. W., Oakland, Calif., 12 m. to Mar. 31	566 24
Hurring, Alfred, Norwich, Eng., 12 m. to Mar. 31 at $536.32	536 34
Huston, Geo., Rockingham, N.S., 12 m. to Mar. 31 at $1,902.95	1,902 90
Hutchings, Emmanuel, Kingston, Ont., 12 m. to Mar. 31 at $187.33	187 32
Hutchinson, Garnet, Alderney, C. I., 12 m. to Mar. 31 at $459.70	459 72
Huxley, Emily, Quebec, P.Q., 12 m. to Mar. 31 at $212.62	212 64
Imlach, Mrs. Augusta, Limoilu, P.Q., 12 m. to Mar. 31	529 88
Ingall, C. M., Ottawa, 14 m. to Mar. 31 at $150 p.m. arrears $5; less overpaid Jan. 1923 $16	2,089 00
Ingle, Alfred, Esquimalt, B.C., 12 m. to Mar. 31 at $354.35	354 36
Ireland, William, Ottawa, 12 m. to Mar. 31 at $620.24	620 26
Irving, Jas. D., Dumfriesshire, Scotland, 12 m. to Mar. 31 at $1,320	1,320 04
Isles, Harold E., Halifax, N.S., June 30 to Mar. 31 at $571.40	446 04
Jaquith, Jas. A., Toronto, 12 m. to Mar. 31	657 12
Jamison, Archibald, Quebec, P.Q., 12 m. to Mar. 31 at $1,210.42	1,210 44
Jewell, Thos. W., Quebec, P.Q., 12 m. to Mar. 31 at $415.97	415 92
Johnson, Ernest W., Quebec, P.Q., 12 m. to Mar. 31 at $255.94	255 96
Johnson, E., Hemmingford, P.Q., 12 m. to Mar. 31 at $369.38	369 36
Johnston, Archibald, Halifax, N.S., 12 m. to Mar. 31 at $572.08	572 07
Johnston, Carl J., Montreal, 12 m. to Mar. 31 at $626.45	626 47
Jolicoeur, Helmer J., Montreal, 12 m. to Mar. 31 at $351.26	351 25
Jones, Daniel, Newport, N.S., 12 m. to Mar. 31 at $316.35	316 32
Jones, G. Carlton, Paris, France, 12 m. to Mar. 31 at $2,634.85	2,634 93
Jones, Hugo J., Montreal, 12 m. to Mar. 31 at $570.83	570 89
Jones, William, London, Eng., 12 m. to Mar. 31 at $274.99	275 04
Jones, Wm. H., Ingersoll, Ont., 12 m. to Mar. 31 at $272.21	272 16
Jones, Wm. H., Ottawa, 12 m. to Mar. 31 at $552	551 96
Jordan, J. B., Surrey, Eng., 12 m. to Mar. 31 at $966.02	966 00
Jordan, Samuel, Kingston, Ont., 12 m. to Mar. 31 at $1,650	1,649 96
Jordan, Wm., Quebec, P.Q., 12 m. to Mar. 31 at $228.07	228 12
Juteau, J. A., Ottawa, July 8, 1919 to July 31, 1923 & Feb. 1, 1924 to Mar. 31, 1924 at $419.16; (Aug. 1, 1923 to Jan 31, 1924 at $1.70, computation rate, less gratuity, $1,022	761 59
Kaye, John H., Toronto, 12 m. to Mar. 31 at $2,268	2,268 01
Kearvell, Chas., London, Eng., 12 m. to Mar. 31 at $167.58	167 64
Keating, John J., Berlin, N.H., 12 m. to Mar. 31 at $101.85	101 88
Keddy, Edward, Halifax, N.S., 12 m. to Mar. 31 at $123.57	123 60

Militia, Permanent Force Pension Act—1901—Continued **Milice, Loi de pension de la force permanente—1901**—Suite	$ cts.
Keefer, Allan M., St. Anne de Bellevue, P.Q., Gratuity (1 m. pay)	166 66
Keeshan, Alexander, Montreal, April at $332.79	27 73
Kelly, Martin, Truro, N.S., 12 m. to Mar. 31 at $337.60	337 56
Kemmis-Betty, H., Bexhill-on-Sea, Eng., 12 m. to Mar. 31 at $1,738.38	1,738 31
Kemp, E. F. A., Halifax, N.S., 12 m. to Mar. 31 at $281.71	281 76
Kemplin, Wm. H., London, Eng., 12 m. to Mar. 31 at $439.62	439 56
Kennard, Harry, Folkstone, Eng., June 30 to Mar. 31 at $292.93	220 50
Kent, John W., Lincoln, Eng., 12 m. to Mar. 31 at $236.60	236 64
Kerrison, V. C., Toronto, Ont., 12 m. to Mar. 31 at $665.73	665 75
Ketley, S. H., Calgary, Alta., 12 m. to Mar. 31 at $147.11 Ref. to C. Rev. $12.26	159 38
Kettle, Wm. F., Cambridge, Mass., 12 m. to Mar. 31	1,433 88
Kilburn, F. C., Wallasey, Eng., 12 m. to Mar. 31 at $1,480	1,480 05
King, Alfred, London, Eng., 12 m. to Mar. 31 at $827.82	827 80
King, Frederick, Winnipeg, Man., 12 m. to Mar. 31 at $572.08	572 92
Kingsford, W. R., Jalisco, Mexico, 12 m. to Mar. 31 at $1,280	1,279 96
Kingston, William, St. Lucia, B.W.I., 12 m. to Mar. 31	287 88
Kirkham, Joseph, Brandon, Man., 12 m. to Mar. 31 at $254.01	254 04
Kirkpatrick, Robert, Surf Inlet, B.C., 12 m. to Mar. 31 at $369.67	369 72
Labrie, J. B., Toronto, 12 m. to Mar. 31 at $248.21	248 16
Lafferty, Mrs. Cecile, Quebec, P.Q., 12 m. to Mar. 31	1,555 27
Lake, Geo., Ottawa, 12 m. to Mar. 31 at $1,058	1,058 86
Lambe, David, Hamilton, Ont., Mar. 24, 1923 to Mar. 31, 1924 at $234.98	240 01
Lamontagne, Mrs. Marie C., Montreal, 12 m. to Mar. 31	819 36
Larkin, John, Quebec, P.Q., 12 m. to Mar. 31 at $151.25	151 32
Larose, Geo. C., Ottawa, 12 m. to Mar. 31 at $439.07	439 08
Lauzanne, F. G., Eltham, Eng., 12 m. to Mar. 31 at $665.73	665 72
Laverdure, Edward, Montreal, 12 m. to Mar. 31	136 08
Lavoie, Alfred E., Montreal, 12 m. to Mar. 31 at $1,350	1,350 01
Lavoie, Joseph, Quebec, P.Q., 12 m. to Mar. 31 at $702.33	702 36
Law, A. A. S., Quebec, P.Q., 12 m. to Mar. 31 at $852.74	852 72
Law, Harry E., Kingston, Ont., 12 m. to Mar. 31	668 73
Laxton, Harry, Amherst, N.S., 12 m. to Mar. 31 at $298.48	298 44
Leahy, J. F., Berlin, N.H., 12 m. to Mar. 31 at $241.51	241 56
Leask, Wm. A., Beaver Harbour, N.S., 12 m. to Mar. 31	361 18
Leblond, Thomas, Long Branch, Ont., 12 m. to Mar. 31 at $1,039.84	1,039 87
Leboeuf, Jos. E., Montreal, May 3 to June 18 and Sept. 22 to Mar. 31 at $311.17.	203 16
Lee, James, Amherst, N.S., June 4 to Mar. 31 at $269.76	222 55
Lefebvre, Louis P., Quebec, P.Q., May 23 to Mar. 31 at $639.12	548 06
Legg, William, Halifax, N.S., 12 m. to Mar. 31 at $303.07	303 12
Legge, John S., London, Eng., 12 m. to Mar. 31 at $1,331.46	1,331 45
Leslie, James N., Kingston, Ont., 12 m. to Mar. 31 at $2,299.87	2,299 92
Lessard, Francois, Meadowvale, Ont., 12 m. to Mar. 31 at $4,647.30	4,647 35
Lewis, James L., Dartmouth, N.S., May 16 to Mar. 31 at $452.52	396 56
Lewis, Michael, Kenogami, P.Q., 12 m. to Mar. 31 at $603.40	603 36
Liardet, David W., Fredericton, N.B., 12 m. to Mar. 31 at $364.85	364 83
Limb, Wm., Wakefield, Eng., 12 m. to Mar. 31 at $300.54	300 60
Lindsay, W. B., London, Eng., 12 m. to Mar. 31 at $2,887.20, less Rec. of Mil Rev., overpayment, Part $245.87	2,641 32
Little, David W., Fredericton, N.B., 12 m. to Mar. 31 at $200.75	200 76
Livingstone, John A., Winnipeg, Man., 12 m. to Mar. 31 at $472.85	472 80
Lobb, George, Montreal, June 30 to Mar. 31 at $246.95	185 91
Locke, Geo., Kingston, Ont., April 1 to 2 at $364.56	2 03
London, W. A., Montreal, 12 m. to Mar. 31 at $472.27	472 32
Long, Chas. E., Kingston, Ont., 12 m. to Mar. 31 at $2,940.02	2,939 95
Long, Chas. W., Dorset, Eng., 12 m. to Mar. 31 at $275.46	275 40
Lowe, H. A., London, Eng., 12 m. to Mar. 31 at $526.92	526 90
Lyndon, Alfred A., Toronto, 12 m. to Mar. 31 at $2,010.03	2,010 07
Lynton, Aubyn, Jersey, C.I., 12 m. to Mar. 31 at $1,095.51	1,095 57
MacAulay, Ronald M., Sidney, B.C., 12 m. to Mar. 31 at $1,150	1,150 03
McBride, Frank, Ottawa, 12 m. to Mar. 31 at $282.57	282 60
McBride, Thomas, Dartmouth, N.S., 12 m. to Mar. 31 at $290.36	290 40
McCann, Patrick, West Chezzetcook, N.S., 12 m. to Mar. 31 at $343.76	343 80
McCarthy, Thomas, Sherbrooke, P.Q., 12 m. to Mar. 31 at $727.20	727 27
McColm, J. A., San Francisco, Calif., 12 m. to Mar. 31 at $928	927 94
McConnachie, Geo., Long Beach, Calif., 12 m. to Mar. 31 at $316.24	316 20

Militia, Permanent Force Pension Act—1901—Continued **Milice, Loi de pension de la force permanente—1901**—Suite	$ cts.
McCooey, Owen D., Quebec, P.Q., 12 m. to Mar. 31 at $665.73	665 75
McDonald, John, Stratford, Ont., 12 m. to Mar. 31 at $479.12	479 16
McDonald, John H., Hawthorne, Calif., 12 m. to Mar. 31 at $921.78	921 85
Macdonald, M. C., Bailey's Brook, N.S., 12 m. to Mar. 31 at $1,260	1,259 97
McDonald, Reginald, Montreal, 12 m. to Mar. 31 at $262.29	262 32
McDonald, Thomas, Ottawa, June 30 to Mar. 31 at $414.05	311 65
MacDonell, A. H., Toronto, 12 m. to Mar. 31	3,840 00
MacDougall, J. C., Ottawa, 12 m. to Mar. 31 at $4,200	4,199 95
McDowall, Thomas, Winnipeg, Man., June 30 to Mar. 31 at $413.46	310 25
McGill, Daniel, Toronto, 12 m. to Mar. 31 at $130.50	130 56
McGrath, John, Quebec, P.Q., 12 m. to Mar. 31 at $228.88	228 96
McInnes, Mark, San Francisco, Calif., 12 m. to Mar. 31 at $745.08	745 02
McIntyre, William, Belleville, Ont., 12 m. to Mar. 31 at $1,280.75	1,280 76
McKenna, James, Halifax, N.S., 12 m. to Mar. 31 at $477.92	477 96
McKenna, John, Toronto, 12 m. to Mar. 31 at $509.79	509 75
MacKinnon, Kenneth, Kingston, Ont., 12 m. to Mar. 31 at $284.80	284 88
McLaughlin, Wm., Fredericton, N.B., 7 m. to Oct. 31 at $138.96	81 06
McLean, Aeneas, Halifax, N.S., 12 m. to Mar. 31 at $233.81	233 88
McLeod, Joseph, Coatbridge, Scotland, 6 m. to Mar. 31 at $526.72	263 34
McLeod, W. H., London, Ont., 12 m. to Mar. 31 at $969.10	969 04
McLennan, Frank, Dorchester, Mass, 12 m. to Mar. 31 at $405.28	405 24
McMahon, Walter H., London, Ont., 12 m. to Mar. 31 at $645.27	645 24
McManus, Daniel T., Belleville, Ont., 12 m. to Mar. 31 at $512.10	512 11
McMillan, A., Knowlton, P.Q., 12 m. to Mar. 31 at $2,002.50	2,002 47
McNamee, James, Ottawa, 12 m. to Mar. 31 at $99.64	99 72
McOnie, Duncan, Halifax, N.S., 12 m. to Mar. 31 at $353.16; arrears $142.10	495 26
McQuillan, J. T., Quebec, P.Q., 12 m. to Mar. 31	910 91
McRoberts, Wm. Edward, Halifax, N.S., 12 m. to Mar. 31 at $293.98	294 00
Maber, Frederick E. G., Dartmouth, N.S., 12 m. to Mar. 31 at $491.20	491 28
Mack, John C. O., London, Eng., 12 m. to Mar. 31	1,848 00
Mackie, E. F., Cowichan, B.C., 12 m. to Mar. 31 at $1,932	1,931 95
Mackness, Joseph, Peterboro, Ont., 12 m. to Mar. 31 at $523.42	523 44
Maguire, S. L., Vancouver, B.C., 12 m. to Mar. 31 at $275.13	275 16
Maher, James, Ottawa, 12 m. to Mar. 31 at $1,034.95	1,034 97
Mahoney, J. J., Quebec, P.Q., 12 m. to Mar. 31 at $620.95	621 00
Major, Robert L., Toronto, 12 m. to Mar. 31 at $119.82	119 88
Maloney, James, Victoria, B.C., 12 m. to Mar. 31 at $884.83	884 84
Manning, George, Rochester, N.Y., 12 m. to Mar. 31 at $349.02	348 96
Mansbridge, Mrs. A. M., London, Eng., 12 m. to Mar. 31	274 73
Markham, J. B., London, Ont., June 30 to Mar. 31 at $377.06	283 83
Marsden, G. W. T., Winnipeg, Man., 12 m. to Mar. 31 at $490.56	490 53
Marsden, W. H., Ottawa, 14 m. to Mar. 31 at $812	947 27
Marsh, Wm. H., Fredericton, N.B., 12 m. to Mar. 31	117 48
Marshall, Chas., Halifax, N.S., 12 m. to Mar. 31 at $206.21	206 28
Marshall, Chas. R., Montreal, June 30 to Mar. 31 at $228.85	172 27
Marshall, Geo., Toronto, 12 m. to Mar. 31 at $167.72	167 76
Martin, G. T. E., London, Ont., June 30 to Mar. 31 at $518.76	390 51
Martin, Harold P., Hillside Beach, Man., 12 m. to Mar. 31 at $360.62	360 60
Martin, J. H., Quebec, P.Q., 12 m. to Mar. 31 at $400.04	400 08
Masse, Joseph, Sorel, P.Q., 12 m. to Mar. 31	820 87
Massey, Geo. C., Nelson, B.C., 12 m. to Mar. 31	614 52
Massie, J., Toronto, 12 m. to Mar. 31 at $1,784.66	1,784 75
Matheson, Wallace, Halifax, N.S., 12 m. to Mar. 31 at $193.77	193 80
Matheson, Jas. W., Montreal, 12 m. to Mar. 31 at $178.64	178 68
Matthews, Geo., Halifax, N.S., 12 m. to Mar. 31 at $197.89	197 88
Maunsell, G. S., Ottawa, 12 m. to Mar. 31 at $2,726	2,726 03
Maxwell, Frank, Vancouver, B.C., 12 m. to Mar. 31 at $249.21	249 24
Medhurst, Nathan, Toronto, 12 m. to Mar. 31 at $1,280.25	1,280 27
Melmer, J. H., Mt. Dora, Florida, 12 m. to Mar. 31	219 00
Meston, James, London, Ont., 9 m. to Mar. 31 at $396.88	297 63
Middleton, Henry J., Toronto, 12 m. to Mar. 31	1,075 41
Miles, H. F., Halifax, N.S., 12 m. to Mar. 31	385 44
Millar, James, Kingston, Ont., 12 m. to Mar. 31 at $474.30	474 33
Miller, John, Montreal, 12 m. to Mar. 31 at $132.91	132 96

Militia, Permanent Force Pension Act—1901—Continued **Milice, Loi de pension de la force permanente—1901**—Suite	$ cts.
Miller, J. H., Victoria, B.C., 12 m. to Mar. 31 at $679.34	679 29
Mills, Jas. E., Smooth Rock Falls, Ont., 12 m. to Mar. 31 at $1,322.91	1,322 87
Milne, Alexander, Winnipeg, Man., 12 m. to Mar. 31	276 00
Milne, John, Vancouver, B.C., 12 m. to Mar. 31 at $415.85	415 80
Milner, C. R., Kingston, Ont., 12 m. to Mar. 31 at $345.40	345 37
Mitchell, Arthur W., Ottawa, May 11 to Mar. 31 at $270.46	240 67
Mitchell, Lionel, Regina, Sask., 12 m. to Mar. 31 at $768.15	768 16
Mockford, Harry, Ottawa, June 29 to Mar. 31 at $431.88	326 31
Moffatt, Wm. H., Preston, Ont., 12 m. to Mar. 31 at $436.67	436 68
Monaghan, John Nelson, Montreal, 12 m. to Mar. 31 at $290.37	290 40
Monaghan, Wm. G., Victoria, B.C., 12 m. to Mar. 31 at $1,058	1,057 97
Money, Edward, Quebec, P.Q., 13 m. to Mar. 31 at $217.28	235 43
Monteith, James, Southampton, N.B., 12 m. to Mar. 31 at $400.33	400 32
Moody, H. F., Knebworth, Eng., 12 m. to Mar. 31 at $1,024.20	1,024 23
Mooney, Isaac, Toronto, 12 m. to Mar. 31 at $1,331.46	1,331 50
Moore, Frederick S., Charlottetown, P.E.I., 12 m. to Mar. 31 at $1,100	1,100 07
Moore, Frederick W. L., Victoria, B.C., 12 m. to Mar. 31 at $1,658	1,658 00
Moore, Geo. J., St. John, N.B., 12 m. to Mar. 31 at $321.49	321 48
Moore, Sydney, Surrey, Eng., 12 m. to Mar. 31 at $285.42	285 48
Morash, Louis, Halifax, N.S., 12 m. to Mar. 31	454 68
Morgan, Miss Bertha C., Gillingham, Eng., 12 m. to Mar. 31	150 00
Morin, J. A., Quebec, P.Q., June 13 to Mar. 31 at $2,162	1,729 63
Morris, Geo. R., London, Eng., 12 m. to Mar. 31 at $280.71	280 68
Morrison, F. S., London, Eng., 12 m. to Mar. 31 at $2,601.90	2,601 85
Morton, Norman T., Littlehampton, Eng., 12 m. to Mar. 31 at $962.06	962 04
Moult, Seymour, Victoria, B.C., 12 m. to Mar. 31 at $402.89	402 84
Mulcahy, Andrew, Victoria, B.C., 12 m. to Mar. 31 at $1,713.95	1,713 98
Mulligan, James H., Ottawa, 12 m. to Mar. 31	838 84
Munro, John A., Port Powell, Ont., 12 m. to Mar. 31 at $646.41	646 46
Munro, John B., Ottawa, 12 m. to Mar. 31 at $529.25	529 32
Murphy, P. J., Halifax, N.S., June 30 to Mar. 31 at $312.73	235 41
Mylrea, R. D., Los Angeles, Calif., 12 m. to Mar. 31	364 85
Neilson, J. L. H., Neilsonville, P.Q., 12 m. to Mar. 31 at $1,736	1,736 06
Nelles, Chas. M., Niagara-on-the-Lake, Ont., 12 m. to Mar. 31 at $2,355.60	2,355 57
Nelson, Arthur H. S., Toronto, 12 m. to Mar. 31 at $235.79	235 80
Nelson, H. R., Westboro, Mass., 12 m. to Mar. 31 at $875.64	875 68
Newcomen, T. R. G., Toronto, Gratuity—(9 m. pay)	2,475 00
Newnham, Thos. B., Halifax, N.S., 12 m. to Mar. 31 at $837.94	837 99
Nichol, Robert G., Tyrone, Eng., May 13 to Mar. 31 at $214.83	189 97
Nolan, John J., Kentville, N.S., 12 m. to Mar. 31 at $343.47	343 44
Nolan, W. H., Halifax, N.S., 12 m. to Mar. 31 at $360.49	360 48
Norman, Jas. P., Halifax, N.S., 12 m. to Mar. 31 at $570.83	570 79
Norwebb, C. H. S., Toronto, 12 m. to Mar. 31 at $409.24	409 20
Nott, William, Detroit, Mich., 12 m. to Mar. 31 at $195.34	195 36
O'Brien, John E., London, Eng., 12 m. to Mar. 31 at $819.36	819 35
O'Connor, Patrick, Esquimalt, B.C., June 30 to Mar. 31 at $339.05	255 19
O'Donoghue, Edward, Victoria, B.C., 12 m. to Mar. 31 at $453.30	453 31
Ogilvie, A. M., Aberdeen, Scotland, 12 m. to Mar. 31 at $314.79	314 76
Ogilvie, A. T., Victoria, B.C., 12 m. to Mar. 31 at $3,600	3,600 05
Ogilvie, G. H., Kingston, Ont., 12 m. to Mar. 31 at $2,474.52	2,474 59
O'Grady, Mrs. L. A., Kingston, Ont., 12 m. to Mar. 31	572 70
Oliver, Geo., Esquimalt, B.C., June 16 to Mar. 31 at $249.66	197 69
Olney, Alfred J., Oshawa S., Ont., 12 m. to Mar. 31 at $167.58	167 64
Osborne, Fulton S., Halifax, N.S., 12 m. to Mar. 31 at $191.02	191 04
Otter, W. D., Toronto, 12 m. to Mar. 31 at $4,200	4,199 98
Page, Thos. H., Toronto, Ont., 12 m. to Mar. 31 at $107.84	107 88
Palmer, F. A., Ottawa, 12 m. to Mar. 31 at $1,792.35	1,792 39
Panet, E. de B., Montreal, 12 m. to Mar. 31 at $2,275.79	2,275 85
Papineau, Denis B., Quebec, P.Q., 12 m. to Mar. 31 at $1,444	1,443 96
Paquet, Edgar, Quebec, P.Q., 12 m. to Mar. 31 at $675.14	675 12
Paquet, Etienne T., Quebec, P.Q., 12 m. to Mar. 31 at $960	960 01
Parker, C. W., Toronto, 12 m. to Mar. 31 at $431.79	431 65
Parker, Wm., Bristol, Eng., 12 m. to Mar. 31 at $621.07	621 05
Parry, Richard, Vancouver, B.C., May 16 to Mar. 31 at $353.68	309 91
Parsons, James, Ottawa, 12 m. to Mar. 31 at $187.64	187 68

Militia, Permanent Force Pension Act—1901—Continued Milice, Loi de pension de la force permanente—1901—Suite	$ cts.
Pateman, Wm., Kingston, Ont., 12 m. to Mar. 31	735 48
Patterson, Robert, Toronto, 12 m. to Mar. 31 at $371.34	371 28
Paul, F. J., Kansas City, 12 m. to Mar. 31 at $283.14	283 20
Payette, Chas., Ottawa, 12 m. to Mar. 31 at $323.15	323 16
Peard, Wm., Halifax, N.S., 12 m. to Mar. 31 at $281.79	281 76
Pearson, John, Kingston, Ont., 12 m. to Mar. 31 at $992.96	992 95
Pedlingham, L. C., Vancouver, B.C., Oct. 8, 1919, to Mar. 31, 1923, at $177.65	795 86
Pelletier, O. C. C., Quebec, P.Q., 12 m. to Mar. 31 at $2,240	2,240 04
Pennock, P. J., Ottawa, 12 m. to Mar. 31	364 85
Peppiatt, Wm. A., Kingston, Ont., 12 m. to Mar. 31 at $325.18	325 20
Perkins, Wm. H., Ottawa, 12 m. to Mar. 31 at $271.97	271 92
Perks, F. C., Halifax, N.S., 12 m. to Mar. 31 at $200.93	201 00
Perry, Joseph, Ottawa, 12 m. to Mar. 31 at $231.88	231 96
Peters, James, Esquimalt, B.C., 12 m. to Mar. 31 at $2,100	2,100 07
Phillips, A. H., Southampton, Eng., 12 m. to Mar. 31 at $401.50	401 47
Phillips, E. F., Kingston, June 29 to Mar. 31 at $252.65	190 85
Pidgeon, Geo. H., Hamilton, Ont., 12 m. to Mar. 31 at $117.92	117 96
Pierce, Chas., Halifax, N.S., 12 m. to Mar. 31 at $538.39	538 43
Pierson, T. J., Westcliff-on-Sea, Eng., 12 m. to Mar. 31 at $529.89	529 92
Pike, Walter H., Halifax, N.S., 12 m. to Mar. 31 at $309.67	309 72
Pirrie, W. T., London, Ont., 12 m. to Mar. 31 at $918.73	918 75
Pitman, Joseph, London, Eng., 12 m. to Mar. 31 at $278.50	278 52
Pollett, B. R., Quebec, P.Q., 12 m. to Mar. 31 at $280.17	280 20
Pollex, O. C., London, Ont., 12 m. to Mar. 31 at $473.43	473 40
Potter, Chas. G., Ottawa, 12 m. to Mar. 31 at $464.81	464 86
Potter, Thos. D., Ottawa, 3 m. at $97.94 p. m., 9 m. to Mar. 31 at $74.04 p.m.	960 23
Pountney, J. H., London, Eng., 12 m. to Mar. 31 at $263.65	263 64
Prevost, Wilfred, Vancouver, B.C., 12 m. to Mar. 31 at $1,380	1,379 96
Price, Ernest H., Toronto, 12 m. to Mar. 31 at $1,972	1,972 04
Prive, Leon, Kingston, Ont., 12 m. to Mar. 31 at $196.09	196 08
Proctor, H. G., Vancouver, B.C., 12 m. to Mar. 31 at $386.41	386 40
Proctor, John J., Fort William, Ont., 12 m. to Mar. 31 at $209.77	209 76
Prowse, Wm. H., London, Ont., 12 m. to Mar. 31 at $678.50	678 65
Pugh, Sidney O., Quebec, P.Q., 12 m. to Mar. 31 at $241.40	241 44
Pugh, Thomas, Los Angeles, Calif., 12 m. to Mar. 31 at $2,590	2,589 96
Purcell, A. W., Quebec, P.Q., 12 m. to Mar. 31 at $1,472	1,472 03
Purdy, Burton E., Halifax, N.S., 12 m. to Mar. 31 at $870.57	870 48
Raimbault, Frank, Lotbiniere, P.Q., 12 m. to Mar. 31 at $793.87	793 93
Rands, Geo., Halifax, N.S., 12 m. to Mar. 31 at $479.98	480 00
Rayner, H., Malone Bay, N.S., 12 m. to Mar. 31 at $407.32	407 40
Read, Robert J., Quebec, P.Q., 12 m. to Mar. 31 at $189.40	189 36
Regan, J. L., Montreal, 12 m. to Mar. 31 at $1,000	1,000 04
Reid, John, London, Eng., 12 m to Mar. 31 at $216.59	216 60
Renton, Mrs. L. F., Montreal, 12 m. to Mar. 31	392 62
Reynolds, Philip J., Quebec, P.Q., 12 m. to Mar. 31 at $249.34	249 36
Rex, G. H., Vancouver, B.C., 12 m. to Mar. 31 at $311.98	312 00
Richardson, Wm. J., Halifax, N.S., 12 m. to Mar. 31 at $558.18	558 24
Ricketts, Henry, St. John, N.B., 12 m. to Mar. 31 at $893.87	893 90
Rimmer, Wm., Montreal, 12 m. to Mar. 31 at $351.33	351 36
Riordan, Michael, Victoria, B.C., 12 m. to Mar. 31	217 56
Rivers, Mrs. Maud G., Ottawa, 12 m. to Mar. 31	550 26
Roberson, Mrs. B. E., Victoria, B.C., 12 m. to Mar. 31	551 49
Robert, Arthur A., Quebec, P.Q., 12 m. to Mar. 31 at $1,111.57	1,111 61
Roberts, Robert E., Halifax, N.S., June 30 to Mar. 31 at $331.56	249 59
Roberts, Wm. A., Montreal, 12 m. to Mar. 31 at $921.78	921 82
Robertson, Andrew, Esquimalt, B.C., 12 m. to Mar. 31 at $292.11	292 08
Robinson, Harold E., Outremont, P.Q., 12 m. to Mar. 31	702 12
Robinson, H. W., Montreal, June 30 to Mar. 31 at $432.30	325 47
Roe, Harry, Toronto, 12 m. to Mar. 31 at $115.76	115 80
Root, E. W., Esquimalt, B.C., 12 m. to Mar. 31 at $621.07	621 03
Roscoe, Murray E., Kentville, N.S., 12 m. to Mar. 31	614 52
Rose, Henry, Mascouche, P.Q., 12 m. to Mar. 31 at $307.58	307 56
Rose, William, Victoria, B.C., 12 m. to Mar. 31 at $547.27	547 26
Ross, John, Victoria, B.C., Mar. 21, 1923, to Mar. 31, 1924, at $270.46	278 45
Rousseau, J., Los Angeles, Calif., 12 m. to Mar. 31 at $187.36	187 44
Roy, A., Montreal, 12 m. to Mar. 31 at $2,400	2,399 96

Militia, Permanent Force Pension Act—1901—Continued **Milice, Loi de pension de la force permanente—1901**—Suite	$ cts.
Roy, Emile, Montreal, 12 m. to Mar. 31 at $240.69	240 72
Roy, G. E., Weyburn, Sask., 12 m. to Mar. 31 at $317.49	317 52
Rowson, W. W., Esquimalt, B.C., 12 m. to Mar. 31 at $1,302	1,302 15
Ruffell, Frederick, Barnes, S.W., Eng., 12 m. to Mar. 31 at $736.08	736 11
Rush, Frederick, Vancouver, B.C., 12 m. to Mar. 31 at $1,400.93	1,400 98
Rushton, Edward, Vancouver, B.C., 12 m. to Mar. 31 at $922.11	922 14
Russell, James, Limoilu, P.Q., 12 m. to Mar. 31 at $300.26	300 24
Russell, Wm. R., Vancouver Island, B.C., 12 m. to Mar. 31 at $481.80	481 82
Rutherford, R. W., Kingston, Ont., 12 m. to Mar. 31 at $3,200	3,200 10
Ryan, Francis, Kingston, Ont., April 13 to Mar. 31 at $418.58	404 61
Ryan, L. J., London, Eng., 12 m. to Mar. 31 at $258.46	258 48
Ryan, Reginald A., Halifax, N.S., 12 m. to Mar. 31 at $336.20	336 24
Ryan, Robert, Trenton, Ont., 12 m. to Mar. 31 at $400.12	400 08
Salmon, Herbert, Los Angeles, Calif., 9 m. to Jan. 31 at $800	666 70
Samways, Albert E., Ringwood, Eng., 12 m to Mar. 31 at $729.68	729 71
Saunders, Geo. H., Bedford, N.S., 12 m. to Mar. 31 at $992	991 95
Savary, Edouard, Quebec, P.Q., 12 m. to Mar. 31 at $823.51	823 53
Saville, Herbert F., St. John, N.B., 12 m. to Mar. 31 at $331.54	331 44
Sawyer, H. R. J., London, Eng., 12 m. to Mar. 31	1,279 11
Scanlon, D. F., Ottawa, 12 m. to Mar. 31 at $433.62	433 66
Scarfe, James, Winnipeg, Man., 12 m. to Mar. 31	783 50
Scott, Alexander, Falkirk, Scotland, 12 m. to Mar. 31 at $230.85	230 88
Scott, Fred V., Charing, Eng., 12 m. to Mar. 31 at $918	918 04
Seagrott, Geo. J., Apopka, Florida, May 11 to Mar. 31 at $274.88	244 62
Seaton, Thomas, Toronto, 12 m. to Mar. 31	263 04
Sewell, Mrs. Helen A., Quebec, P.Q., 12 m. to Mar. 31	473 34
Shadwick, W. M., Sutton West, Ont., 12 m. to Mar. 31 at $253.28	253 32
Shannon, L. W., London, Ont., 12 m. to Mar. 31 at $2,760	2,759 96
Sharcott, Wm., Esquimalt, B.C., 12 m. to Mar. 31 at $278.61	278 52
Sharples, John J., Quebec, P.Q., 12 m. to Mar. 31 at $2,300	2,299 95
Sheard, Henry, Vancouver, B.C., 12 m. to Mar. 31 at $479.34	479 29
Sheldon, Alfred E., Wolverhampton, Eng., 12 m. to Mar. 31 at $109.24	109 32
Shell, Chas. G., Quebec, P.Q., Feb. 2, 1923 to Mar. 31, 1924 at $207.31	238 21
Shipton, Wm. J,. Kingston, Ont., 12 m. to Mar. 31 at $276.19	276 24
Sillifant, M. de B., Toronto, 12 m. to Mar. 31 at $188.53	188 64
Simpkin, G. J., Toronto, 12 m. to Mar. 31 at $575.10	575 14
Simmons, Stanley, Halifax, N.S., 12 m. to Mar. 31 at $434.67	434 64
Simms, Geo., Halifax, N.S., 12 m. to Mar. 31	1,292 00
Simpson, Jas. H., Halifax, N.S., 12 m. to Mar. 31	266 04
Simson, W. A., London, Eng., 12 m. to Mar. 31	1,748 28
Sircom, S. J. R., Halifax, N.S., 12 m. to Mar. 31	2,940 00
Sisman, Geo., Esquimalt, B.C., 12 m. to Mar. 31 at $1,768	1,768 01
Skehan, Ernest, Regina, Sask., 12 m. to Mar. 31 at $500.57	500 54
Skinner, Jesse, Stratford, Ont., 12 m. to Mar. 31 at $868	867 95
Slade, James, Newburgh, Ont., 12 m. to Mar. 31 at $1,492.94	1,492 99
Slater, Stewart, Kingston, Ont., 12 m. to Mar. 31 at $575.96	576 00
Slowey, Edward, Victoria, B.C., 12 m. to Mar. 31 at $242.30	242 28
Small, James, Fitchburg, Mass., 12 m. to Mar. 31 at $276.19	276 24
Smallwood, A. L., Ottawa, 12 m. to Mar. 31 at $703.88	703 91
Smith, Alexander C., Kingston, Ont., 12 m. to Mar. 31 at $678.60	678 57
Smith, Arthur E., Swanley Jct., Eng., 12 m. to Mar. 31 at $341.94	341 88
Smith, Ernest H., Winchester, Eng., 12 m. to Mar. 31 at $674.16	674 15
Smith, Henry, Ottawa, Mar. 1 to 13 at $3,360. less $3.97 part of Mil. Rev. overpayment	113 45
Smith, Henry, Aberdeen, Scotland, July 5 to Mar. 31 at $472.29	349 16
Smith, John R., Stittsville, Ont., June 26 to Mar. 31 at $470.78	359 60
Smith, Joseph, Toronto, 12 m. to Mar. 31 at $762.52	762 58
Smith, Louis O., Detroit, Mich., 12 m. to Mar. 31 at $614.91	614 88
Smith, Sydney E., Halifax, N.S., May 13 to Mar. 31 at $821.37	726 45
Smith, Thomas, Halifax, N.S., 12 m. to Mar. 31 at $387.21	387 24
Smuck, J. L., Toronto, 12 m. to Mar. 31 at $658.65	658 69
Smith, Robert L., Quebec, P.Q., Gratuity, (8 m. pay)	1,600 00
Spalding, Mrs. Florence, Yarmouth, Eng., 12 m. to Mar. 31	319 55
Spalding, Victor, Shetland, Scotland, 12 m. to Mar. 31 at $526.92	526 96

Militia, Permanent Force Pension Act—1901—Continued **Milice, Loi de pension de la force permanente—1901**—Suite	$	cts.
Sparks, Mrs. Helen B., Woodstock, Ont., Feb. 27, 1923 to Mar. 31, 1924 at $329.11	358	87
Spencer, Dudley D., Toronto, June 30 to Mar. 31 at $267.59	201	44
Spicer, Richard H., Toronto, 12 m. to Mar. 31 at $850	849	98
Spiteri, Edward, Birchircara, Malta, 12 m. to Mar. 31 at $234.16	234	12
Stacey, Wm. J., Dublin, Ireland, 12 m. to Mar. 31 at $233.67	233	64
Steadman, Frank, Paynton, Eng., 12 m. to Mar. 31 at $237.41	237	36
Steele, Lady Mary E., Vancouver, B.C., 12 m. to Mar. 31	1,394	19
Steer, Ernest A., Toronto, 12 m. to Mar. 31	1,496	00
Stephens, Sidney B., San Francisco, Calif., June 30 to Mar. 31 at $424.68	320	73
Stephenson, John M., Dorval, P.Q., 12 m. to Mar. 31 at $526.92	526	90
Stephenson, Thos. W., Edwardsburg, Mich., June 30 to Mar. 31 at $396.88	298	73
Stooke, Alfred, Colwich, Eng., 12 m. to Mar. 31 at $177.10	177	12
Strange, Mrs. Emma C., Kingston, Ont., April 1 to Feb. 19 at $1,094.51, Feb. 20 to Mar. 31 at $1,014.15	1,085	77
Stewad, Mrs. Eliza, Kingston, Ont., 12 m. to Mar. 31	434	35
Stuart, Geo. W., Dartmouth, N.S., 12 m. to Mar. 31 at $308.75	308	76
Sturgess, Sydney, Dartmouth, N.S., 12 m to Mar. 31 at $358.40	358	44
Sulis, Wm. H., St. John, N.B., 12 m. to Mar. 31 at $807.52	807	48
Sullivan, Thomas, Esquimalt, B.C., May 2 to Mar. 31 at $826.95	755	79
Sullivan, Timothy, St. Anne de Bellevue, P.Q., April 8 to Mar. 31 at $208.05	204	03
Sullivan, W. F. C., Montreal, 12 m. to Mar. 31	1,584	00
Summers, John C., Boston, Mass., June 30 to Mar. 31 at $419.59	315	89
Sutherland, Mrs. Isabella, Quebec, P.Q., 12 m. to Mar. 31	665	73
Swatton, Geo., Tow Law, Eng., June 30 to Mar. 31 at $225.06	169	37
Swift, Albert E., Englehart, Ont., 12 m. to Mar. 31 at $2,494	2,494	02
Sykes, Emmanuel G., Bournemouth, Eng., 12 m. to Mar. 31 at $543.96	543	99
Sykes, Harold, Los Angeles, Calif., 12 m. to Mar. 31 at $614.74	614	75
Tanguay, Arthur, Quebec, P.Q., 12 m. to Mar. 31 at $412.62	412	68
Tanner, James J., Halifax, N.S., 12 m. to Mar. 31 at $693.26	693	24
Taschereau, Mrs. M. O. R., Ottawa, Feb. 19, 1923 to May 9, 1923 at $1,674; May 10 to Mar. 31, 1924 at $1,594	1,790	57
Taschereau, T. J. de M., Quebec, P.Q., 12 m. to Mar. 31 at $2,548	2,548	01
Taylor, Robert J., Gillingham, Eng., May 16 to Mar. 31 at $448.96	393	41
Taylor, Wilfred, London, Ont., June 30 to Mar. 31 at $248.05	186	72
Taylor, William, Halifax, N.S., 12 m. to Mar. 31 at $672.90	672	96
Taylor, Wm. F., Seattle, Wash., Mar. 13, 1923 to Mar. 31, 1924 at $204.43	214	92
Terry, Leon de Loss, Kingston, Ont., 12 m. to Mar. 31	498	24
Thacker, P. E., Quebec, P.Q., 12 m. to Mar. 31	4,147	20
Thackray, Robt. G., Gratuity (8 m. pay)	1,866	66
Therien, Arthur R., Verdun, P.Q., 12 m. to Mar. 31 at $449.93	449	88
Thompson, Bertie, Auckland, N.Z., 12 m. to Mar. 31 at $1,091.36	1,091	35
Thompson, Edward, Quebec, P.Q., 12 m. to Mar. 31	190	70
Thompson, William, East Chezzetcook, N.S., 12 m. to Mar. 31 at $362.91	362	88
Thompson, Wm. F., Byron, Ont., 12 m. to Mar. 31 at $951.06	951	03
Thomson, Geo. E., Brockville, Ont., April 22 to Aug. 31 at $481.29	172	47
Timmins, Henry H., Coldwater, Ont., 12 m. to Mar. 31 at $818.10	818	14
Tingman, J. H., Toronto, 12 m. to Mar. 31 at $416.03	416	04
Tingman, Wm. E., Montreal, 12 m. to Mar. 31 at $274.99	275	04
Tomkins, Frederick, Surrey, Eng., 10 m. to Mar. 31 at $624	520	00
Tooley, E. R., Victoria, B.C., 12 m. to Mar. 31	2,162	00
Torrance, James M., Sussex, N.B., 12 m. to Mar. 31	128	64
Trotter, J. B., Morrin, Alta., 12 m. to Mar. 31 at $609.10	609	07
Trowbridge, C. T., Kingston, Ont., 12 m. to Mar. 31 at $802.67	802	62
Trudel, Ernest, Quebec, P.Q., 12 m. to Mar. 31 at $675.50	675	48
Trump, Ernest, Toronto, 12 m. to Mar. 31 at $1,320.62	1,320	67
Trump, Leonard T., Toronto, 12 m. to Mar. 31 at $702.12	702	17
Tudor, John, Arrowhead, B.C., 12 m. to Mar. 31	256	68
Tuft, Geo., Toronto, Ont., 12 m. to Mar. 31	179	76
Turner, Alfred E., Brighton, Eng., June 30 to Mar. 31 at $248.95	187	44
Turner, Chas., Ottawa, 12 m. to Mar. 31 at $1,522.75	1,522	80
Turner, Wm. H., Hamilton, Ont., 12 m. to Mar. 31 at $286.01	285	96
Uglow, Ernest, Esquimalt, B.C., 12 m. to Mar. 31 at $265.01	265	08
Vallelay, Isaac, Vancouver, B.C., 12 m. to Mar. 31 at $257.81	257	76
Vanalstine, Richard B., Kingston, Ont., 12 m. to Mar. 31 at $331.86	331	92

Militia, Permanent Force Pension Act—1901—Continued **Milice, Loi de pension de la force permanente—1901**—Suite	$ cts.
Van-Tuyl, L. G., Winnipeg, Man., 12 m. to Mar. 31 at $1,120.42	1,120 44
Vaughan, B., Quebec, P.Q., 8 m. to Mar. 31 at $1,037.52	691 68
Vaux, F. L., London, Eng., 12 m. to Mar. 31 at $2,088.84	2,088 81
Vergette, Thomas, Ottawa, 12 m. to Mar. 31 at $505.62	505 61
Vezina, Joseph, Quebec, P.Q., 12 m. to Mar. 31 at $1,230.77	1,230 85
Vidal, Mrs. Beatrice, Ottawa, 12 m. to Mar. 31	1,880 00
Villard, John A., Tignish, P.E.I., 12 m. to Mar. 31 at $789.36	789 37
Vincent, Thomas, Harrowsmith, Ont., 12 m. to Mar. 31 at $485.14	485 16
Wadell, F. J., Ashford, Eng., 12 m. to Mar. 31 at $303.37	303 36
Wadmore, Mrs. Annie S., Victoria, B.C., 12 m. to Mar. 31	1,160 00
Walker, Jos. F., Halifax, N.S., April 1 to Oct. 29 at $407.03	235 25
Walker, Wm. S., Coxley, Eng., 12 m. to Mar. 31 at $716.94	716 88
Wallace, James M., Georgetown, Ont., 12 m. to Mar. 31 at $1,042.34	1,042 42
Walliker, Frederick, London, Ont., 12 m. to Mar. 31	441 48
Wallis, John S., Quebec, P.Q., 12 m. to Mar. 31 at $276.40	276 36
Walmesley, F. K. T., Ottawa, 13 m. to Mar. 31 at $1,111.69, less $1.88 Mil. Rev. overpaid in Feb. 1923	1,202 45
Walsh, Francis, E. St. John, N.B., 12 m. to Mar. 31	273 96
Walsh, Thos. F., London, Ont., 12 m. to Mar. 31 at $97.88	97 92
Walsh, Wm. H., London, Ont., 12 m. to Mar. 31 at $206.07	206 04
Ward, Walter, Victoria, B.C., 12 m. to Mar. 31 at $277.77	277 68
Ward, Walter R., Cornwall, Eng., 12 m. to Mar. 31 at $2,509.95	2,509 88
Warner, S. C., London, Ont., 12 m. to Mar. 31 at $324.91	324 96
Warren, Wm., Fredericton, N.B., 12 m. to Mar. 31 at $1,080.75	1,080 71
Watson, F. G., Regina, Sask., 12 m. to Mar. 31 at $357.55	357 58
Weatherbe, Paul, Grandpré, N.S., 12 m. to Mar. 31 at $1,524.55	1,524 60
Weatherbie, S. S., Kinross, P.E.I., 12 m. to Mar. 31	2,560 62
Webb, Andrew G., Ottawa, 13 m. to Mar. 31 at $1,024.20	1,109 51
Westerby, William, Manchester, Eng., June 29 to Mar. 31 at $196.86	148 78
Wheatley, Richard, Ottawa, 12 m. to Mar. 31 at $378.56	378 60
Whewell, Henry R., Richmond, Aust., 12 m. to Mar. 31 at $345.43	345 48
Whiley, Geo., Halifax, N.S., June 30 to Mar. 31 at $396.88	298 73
White, Geo. R., Quebec, P.Q., April 1 to Aug. 11 at $1,500; (widow) Aug. 12 to Mar. 31 at $750	1,021 85
White, Kenneth, Halifax, N.S., 12 m. to Mar. 31 at $327.04	327 00
White, Samuel, Toronto, 12 m. to Mar. 31 at $101.85	101 88
White, Thomas, Winnipeg, Man., 12 m. to Mar. 31 at $540.73	540 72
White, W. O., Toronto, 12 m. to Mar. 31 at $972	972 01
Whitfield, A. E., Drakelow, Eng., 12 m. to Mar. 31 at $766.18	766 19
Whiting, John, Toronto, May 23 to Mar. 31 at $249.66	214 14
Widgery, C. J., Halifax, N.S., April 1 to Aug. 29 at $444.57	182 86
Widgery, James, Toronto, 12 m. to Mar. 31 at $657	657 03
Wiggins, W. S., St. John, N.B., June 28 to Mar. 31 at $552.62	419 05
Wilcox, Hamilton, Waterford, Ont., 12 m. to Mar. 31 at $101.85	101 88
Wilde, Alphonse de, Birdsall, Ont., 12 m. to Mar. 31 at $231.77	231 72
Wilkinson, Francis A., Halifax, N.S., Oct. 2 to Mar. 31 at $712.53	354 30
Williams, James, Langley Prairie, B.C., 12 m. to Mar. 31	178 20
Williams, Thos., Kidderminster, Eng., 12 m. to Mar. 31 at $172.31	172 32
Williams, V. A. S., Toronto, April 21 to Mar. 31 at $4,200	3,966 67
Willis, Robt. B., Halifax, N.S., 12 m. to Mar. 31 at $1,024; less recovery of overpaid pension $67.19 (Mil. Rev. o'pd $18.14)	956 82
Willoughby, A. E., Cheltenham, Eng., 12 m. to Mar. 31 at $672	671 97
Wilson, Mrs. Florence A., Montreal, 12 m. to Mar. 31	1,309 81
Wilson, Wm. L., New Glasgow, N.S., 12 m. to Mar. 31 at $361.24	361 20
Wiltshire, A. L., Toronto, 12 m. to Mar. 31 at $665.73	665 70
Winter, C. F., Ottawa, 12 m. to Mar. 31 at $3,360	3,359 99
Wolfe, Chas., Kingston, 12 m. to Mar. 31 at $352.62	352 66
Wood, Mrs. Ellen, Quebec, P.Q., 12 m. to Mar. 31	448 96
Wood, Harry J., Greenville, Maine, 12 m. to Mar. 31 at $715.10	715 14
Wood, Walter E., Toronto, 12 m. to Mar. 31 at $485.20	485 16
Woodward, J. H. C., London, Ont., 12 m. to Mar. 31 at $480.34	480 35
Woolford, F. A., Toronto, June 30 to Mar. 31 at $703.88	529 89
Woolridge, Richard, Reading, Eng., 12 m. to Mar. 31 at $620.24	620 27
Worswick, Walter, Feb. 2 to Mar. 31 at $762.52	124 89

Militia, Permanent Force Pension Act—1901—Concluded **Milice, Loi de pension de la force permanente—1901**—Fin	$	cts.
Worth, Thomas, Toronto, 12 m .to Mar. 31	992	96
Wright, Samuel S., Halifax, N.S., 12 m. to Mar. 31 at $526.92; arrears $439.02	965	94
Wrixton, Wm. E., Toronto, 12 m. to Mar. 31 at $314.58	314	64
Young, D. Douglas, Sr., Kingston, Ont., 12 m. to Mar. 31 at $1,405.62	1,405	70
Young, David D., Jr., Kingston, Ont., 12 m. to Mar. 31 at $1,399.90	1,399	87
Young, Geo. H., Woolengong, Aust., 12 m. to Mar. 31	248	88
Ziller, Paul, London, Ont., 12 m. to Mar. 31 at $562	561	96
	640,370	16
Less credit Militia Pensions Revenue—		
Major General Lindsay, 1922-23 (Page F—57) $273.23, less $245.87	27	86
Genl. Henry Smith overpaid for March 1923	5	47
	33	33
Total	640,336	83

Pensions under Statute: Royal Canadian Mounted Police
Pensions en vertu de la loi: Royale gendarmerie à cheval du Canada

Officers—Officiers ($58,924.30)

Anderson, K. F., ex-inspector, 11 m. to Feb. 29	1,179	20
Begin, J. V., ex-superintendent, 11 m. to Feb. 29	1,188	00
Belcher, Mrs. M., widow of late Inspector R. Belcher, 12 m. to Mar. 31	627	00
Bell, Mrs. H. J., widow of late Inspector A. L. Bell, 12 m. to Mar. 31	488	75
Burnett, J. F., ex-veterinary surgeon, 12 m. to Mar. 31	2,065	00
Camies, E. J., ex-inspector, 12 m. to Dec. 31	850	00
Chaney, Mrs. I. (widow of late Inspector F. W. Chaney) and children, 12 m. to Mar. 31	438	00
Constantine, Mrs. H. A., widow of late Supt. C. Constantine, 12 m. to Mar. 31.	600	00
Cuthbert, Mrs. C. A., widow of late Asst. Commr. A. E. R. Cuthbert, 12 m. to Mar. 31	1,123	75
Davidson, H. J. A., ex-inspector, 12 m. to Mar. 31	950	00
Deane, R. B., ex-superintendent, 12 m. to Feb. 29	1,829	00
Génereux, J. H., ex-inspector, 11 m. to Feb. 29	881	10
Gordon, F. A., ex-inspector, 12 m. to Mar. 31	1,557	50
Griesbach, Mrs. E. M., widow of late Supt. A. H. Griesbach, 12 m. to Mar. 31.	600	00
Heffernan, J. H., ex-inspector, 11 m. to Feb. 29	978	89
Hertzog, Mrs. I. (widow of late Insp. W. E. Hertzog) and child, 12 m. to Mar. 31.	532	25
Howard, D. M., ex-inspector, 11 m. to Feb. 29	1,182	94
Howe, Mrs. A. M., widow of late Supt. J. Howe, 12 m. to Mar. 31	460	00
Irwin, W. H., ex-inspector, 11 m. to Feb. 29	940	50
Jarvis, A. M., ex-inspector, 12 m. to Mar. 31	1,178	00
Macdonald, J. A., ex-inspector, 12 m. to Mar. 31	1,557	50
McDonell, A. E. C., ex-superintendent, 12 m. to Mar. 31	2,065	00
McGibbon, J. A., ex-assistant commissioner, 12 m. to Mar. 31	2,537	50
McGinnis, Mrs. S., widow of late Insp. T. McGinnis, 3 m. to June 30	100	62
McIlree, J. H., ex-assistant commissioner, 12 m. to Mar. 31	1,925	00
Moffatt, G. B., ex-superintendent, 12 m. to Mar. 31	880	00
Moodie, J. D., ex-superintendent, 11 m. to Feb. 29	1,730	63
Morris, Mrs. A. W., widow of late Supt. W. S. Morris, 12 m. to Mar. 31	400	00
Parker, W., ex-inspector, 12 m. to Mar. 31	1,330	00
Pennefather, P. W., ex-superintendent, 11 m. to Feb. 29	1,892	77
Perry, A. B., ex-commissioner, 12 m. to Mar. 31	4,375	00
Prime, Mrs. A. (widow of late Insp. C. Prime) and children, arrears, $3.85, 12 m. to Mar. 31, $413.50	417	35
Primrose, P. C., Ht., ex-superintendent, 9 m. to Dec. 31	1,283	13
Raven, C. C., ex-inspector, 11 m. to Feb. 29	1,427	69
Richards, J. C., ex-inspector, 11 m. to Feb. 29	1,305	26
Routledge, Mrs. L. M. A., widow of late Asst. Commr. W. H. Routledge, 12 m. to Mar. 31	1,403	75
Sanders, G. E., ex-superintendent, 11 m. to Feb. 29	950	40
Snyder, A. E., ex-superintendent, 12 m. to Mar. 31	1,248	00

Pensions under Statute: Royal Canadian Mounted Police—Continued **Pensions en vertu de la loi: Royale gendarmerie à cheval du Canada**—Suite	$ cts.
Steele, Lady M. E., widow of late Maj.-Gen. Sir S. B. Steele, ex-superintendent, 12 m. to Mar. 31	540 00
Stevens, G., ex-inspector, 12 m. to Mar. 31	1,557 50
Stuart, C. R. W., ex-inspector, 12 m. to Mar. 31	1,382 50
Sweetapple, C. H. H., ex-inspector, 11 m. to Feb. 29	1,346 07
Tucker, R. E., ex-superintendent, 12 m. to Mar. 31	1,925 00
West, C. H., ex-superintendent, 12 m. to Mar. 31	2,006 00
Wilson, J. O., ex-assistant commissioner, 12 m. to Mar. 31	2,607 50
Wood, Mrs. F. A., widow of late Asst. Commr. Z. T. Wood, 12 m. to Mar. 31	1,080 25
N. C. Officers and Men—Sous-officiers et gendarmes—($32,222.76)	
Adams, G. F., Grouard, Alta., ex-sergt., 9 m. to Dec. 31	212 13
Alexander, A., Macleod, Alta., ex-staff-sergt., 9 m. to Dec. 31	729 99
Armer, W., Macleod, Alta., ex-sergt-major, 9 m. to Dec. 31	729 99
Aylesworth, J. E., Fort Saskatchewan, Alta., ex-const., 9 m. to Dec. 31	169 71
Bagley, F. A., Calgary, Alta., ex-sergt-major, 9 m. to Dec. 31	247 50
Banham, H., Essondale, B.C., ex-sergt., 12 m. to Mar. 31	237 25
Bird, A. C. L., Big Muddy, Sask., ex-sergt., 9 m. to Dec. 31	146 70
Blyth, W., Fort Saskatchewan, Alta, ex-sergt., 9 m. to Dec. 31	236 19
Botteley, T. R. D., Calgary, Alta., ex-staff-sergt., 9 m. to Dec. 31	314 19
Bowdridge, W. J., Vancouver, ex-sergt-major, 9 m. to Dec. 31	191 61
Brankley, W., Calgary, ex-staff-sergt., 9 m. to Dec. 31	306 60
Brooke, A. R., Calgary, ex-sergt-major, 9 m. to Dec. 31	229 95
Bryan, W. C., Edmonton, ex-sergt-major, 9 m. to Dec. 31	188 46
Brymner, J. G., New Westminster, B.C., ex-staff-sergt, 12 m. to Mar. 31	177 87
Burke, W. H., Onion Lake, Sask., ex-sergt., 9 m. to Dec. 31	287 43
Callaghan, J., New Westminster, B.C., ex-sergt., 12 m. to Mar. 31	213 00
Campbell, H., Winnipeg, ex-corp., May 16 to Dec. 31	137 17
Charron, J., Ottawa, ex-const., April 1 to Aug. 8	237 44
Connor, J. A., North Edmonton, Alta, ex-corp., 9 m. to Dec. 31	116 16
Corneil, C. A., Vancouver, ex-sergt., 12 m. to Mar. 31	338 84
Cotter, G. S., Dunnville, Ont., ex-staff-sergt., 9 m. to Dec. 31	140 79
Cummings, D. J., Macleod, Alta., ex-corp., 9 m. to Dec. 31	547 50
Cunningham, W. P., Regina, ex-sergt., 12 m. to Mar. 31	237 25
Dee, C. H., Charlton, Ont., ex-sergt.-major, 9 m. to Dec. 31	193 74
Des Barres, H., Ste. Anne de Bellevue, Que., ex-staff-sergt., 12 m. to Mar. 31	219 00
Dorion, A., Prince Albert, Sask., ex-staff-sergt., 9 m. to Dec. 31	638 73
Draycott, C. F., Fort Pitt, Sask., ex-const., 9 m. to Dec. 31	106 47
Dubuque, J., Raynham Centre, Mass, U.S.A., ex-staff-sergt., 9 m. to Dec. 31	240 90
Dunning, S. J., Edmonton, ex-staff-sergt., 9 m. to Dec. 31	138 84
Emery, W., Penticton, B.C., ex-sergt-major, 12 m. to Mar. 31	963 60
Evans, O. W., Keremeos, B.C., ex-staff-sergt., 12 m. to Mar. 31	973 33
Evans, S., Edmonton, ex-staff-sergt., April 1 to Aug. 23	79 66
Forbes, I., Regina, ex-staff-sergt., 9 m. to Dec 31	336 36
Francis, R., Calais, Alta., ex-corp., 9 m. to Dec. 31	164 25
Fyffe, J., Qu'Appelle, Sask., ex-staff-sergt., Jan. 1 to Mar. 17, 1923	56 45
Fyffe, M. W., Edmonton, ex-staff-sergt., 9 m. to Dec. 31	328 50
Geoghegan, J., Lethbridge, Alta., ex-corp., 9 m. to Dec. 31	120 45
Godin, L. P., Ottawa, ex-sergt-major, 12 m. to Mar. 31	851 66
Grahame, G. M., Calgary, ex-sergt., 9 m. to Dec 31	157 38
Guthrie, J., Battleford, Sask., ex-const., 9 m. to Dec. 31	90 33
Hall, W. J., Onion Lake, Sask., ex-staff-sergt., 9 m. to Dec. 31	316 17
Haslett, W., Nixon, Ont., ex-staff-sergt., 9 m. to Dec. 31	214 65
Helmer, C. E., Detroit, Mich., U.S., ex-const., 12 m. to Mar. 31	669 16
Hetherington, H. A., Esquimalt, B.C., ex-sergt., 12 m. to Mar. 31	173 38
Hilliard, C., Twin Butte, Alta., ex-staff-sergt., 9 m. to Dec. 31	197 10
Holt, F. J. Bassano, Alta., ex-staff-sergt., 9 m. to Dec. 31	191 61
Hooper, Rev. H. C. L., Vancouver, ex-staff-sergt., 12 m. to Mar. 31	240 72
Hynes, J., Fahy, Ireland, ex-sergt-major, 24 m. to Sept. 30	223 31
Jackson, W. J., Ottawa, ex-const., 12 m. to Mar. 31	669 17
Jeffrey, N., Prince Albert, Sask., ex-const., 9 m. to Dec. 31	82 11
Keays, E. J., Moosejaw, Sask., ex-const., 9 m. to Dec. 31	109 50
Keenan, H., McDowall, Sask., ex-staff-sergt., 9 m. to Dec. 31	275 00

Pensions under Statute: Royal Canadian Mounted Police—Concluded **Pensions en vertu de la loi: Royale gendarmerie à cheval du Canada**—Fin	$ cts.
Kerrigan, M., Vancouver, ex-const., 12 m. to Mar. 31	148 64
Lattimore, A., Edmonton, ex-const., 9 m. to Dec. 31	120 45
Lett, H., Assiniboia, Sask., ex-sergt-major, 9 m. to Dec. 31	262 80
Light, F. W., Battleford, Sask., ex-staff-sergt., 9 m. to Dec. 31	254 55
Lindsay, A. C., Halifax, ex-corp., 9 m. to Dec. 31	168 30
Littlefield, F., Ottawa, ex-sergt., 12 m. to Mar. 31	790 83
Loggin, W. S., Prince Albert, Sask., ex-staff-sergt., 9 m. to Dec. 31	722 70
McClelland, W., Toronto, ex-sergt-major, 9 m. to Dec. 31	249 09
McCulloch, D., Calgary, ex-const., 9 m. to Dec. 31	120 45
MacGillycuddy, V. J., Edmonton South, Alta., ex-staff-sergt., 11 m. to Feb. 29.	780 67
McKay, J., Prince Albert, Sask., ex-special constable, 9 m. to Dec. 31	158 40
MacKenzie, A. J., Regina, ex-const., 9 m. to Dec. 31	90 75
McLellan, A. K., Fort Saskatchewan, Alta., ex-sergt, 9 m. to Dec. 31	136 86
McLeod, R. W., Prince George, B.C., ex-staff-sergt., July 11 to Mar. 31	554 21
Mapley, H. G., San Francisco, Cal., U.S., ex-sergt., 9 m. to Dec. 31	551 61
Marshall, S., Quathiaski Cove., B.C., ex-staff-sergt., 12 m. to Mar. 31	255 50
Martin, J. A., Charlottetown, P.E.I., ex-staff-sergt., 9 m. to Dec. 31	247 50
Maylor, J., Lethbridge, Alta., ex-staff-sergt., 9 m. to Dec. 31	638 73
Nicholson, J. D., Edmonton, ex-staff-sergt., 9 m. to Dec. 31	140 55
O'Hare, P., Maple Creek, Sask., ex-const., 9 m. to Dec. 31	416 25
O'Keefe, L., Toronto, ex-sergt., 9 m. to Dec. 31	249 09
Oliver, W. R., Essondale, B.C., ex-staff-sergt., 12 m. to Mar. 31	187 83
Parker, C., Battleford, Sask., ex-const., 9 m to Dec. 31	174 15
Parks, W., Prince Albert, Sask., ex-const., 9 m. to Dec. 31	105 60
Patteson, T. E., Washington, U.S., ex-staff-sergt., 12 m. to Mar. 31	219 00
Pearson, C. J., Ottawa, ex-staff-sergt., 12 m. to Mar. 31	973 33
Perry, F., Stafford, Eng., ex-staff-sergt., 12 m. to Dec. 31	196 57
Phillips, C., Edmonton, ex-sergt., 9 m. to Dec. 31	205 29
Phillips, G. B., Ottawa, ex-const., 15 m. to Mar. 31	250 96
Phillips, W. W., South Vancouver, B.C., ex-staff-sergt., 12 m. Mar. 31	851 66
Piper, J. S., Edmonton, ex-staff-sergt., 9 m. to Dec. 31	424 29
Quinn, D. G., South Vancouver, B.C., ex-const., 12 m. to Mar. 31	323 96
Robinson, A., Regina, ex-staff-sergt., 9 m. to Dec. 31	729 99
Rockwell, J. E., Cardiff, Alta., ex-const., 9 m. to Dec. 31	109 71
Rudd, F. R., Fort Saskatchewan, Alta., ex-staff-sergt., 9 m. to Dec. 31	143 85
St. Denis, O., Duck Lake, Sask., ex-const., 9 m. to Dec. 31	197 07
Service, G., Victoria, ex-sergt., 12 m. to Mar. 31	146 40
Slade, T. C., Ottawa, ex-sergt., 12 m. to Mar. 31	790 83
Smith, D. B., Melfort, Sask., ex-sergt., 9 m. to Dec. 31	191 61
Smith, W. W., Ferintosh, Alta., ex-corp., 9 m. to Dec. 31	176 25
Stewart, Rev. J. F., Penrith, Eng., ex-staff-sergt., 12 m. to Dec. 31	219 00
Sullivan, D., Prince Albert, Sask., ex-const., 9 m. to Dec. 31	174 21
Tasker, C. A., Lloydminster, Sask., ex-const., 9 m. to Dec. 31	107 88
Taylor, J., Sandford Dene, Sask., ex-const., 9 m. to Dec. 31	153 30
Thomas, P. G., High River, Alta., ex-sergt., 12 m. to Dec. 31	147 97
Thompson, F., Cairns, Australia, ex-const., 15 m. to Mar. 31	328 50
Thomson, F. H., Fortymile, Y.T., ex-staff-sergt., 12 m. to Dec. 31	851 64
Thompson, H. J., Fenton, Sask., ex-const., 12 m. to Mar. 31	226 30
Todd, R., Hazelton, B.C., ex-const., 15 m. to Mar. 31	229 59
Warren, J., Akron, O., U.S., ex-sergt., 12 m. to Sept. 30	109 50
Watson, A., Dairy Flats, N.Z., ex-sergt., 12 m. to Dec. 31	124 10
Wilson, J. J., Maple Creek, Sask., ex-staff-sergt., 11 m. to Feb. 29	608 91
Young, F. T., Banff, Alta., ex-const., 9 m. to Dec. 31	90 33
Total	91,147 06

Pensions under Supply Bill—Pensions en vertu du budget des crédits	$ cts.
Northwest Rebellion, 1885—Rébellion du nord-ouest, 1885 ($973.08)	
Fury, W., Maple, Ont., ex-sergt., 366 d. to Mar. 31, at 60c	219 60
Loasby, C., Sirdar, B.C., ex-const., 366 d. to Mar. 31, at 23c	84 18
McRae, D., Vancouver, B.C., ex-sergt., 366 d. to Mar. 31, at 45c	164 70
Newitt, C. A., Smithers, B.C., ex-const., 365 d. to Dec. 31, at 25c	91 25

Pensions under Supply Bill—Concluded **Pensions en vertu du budget des crédits**—Fin	$ cts.
Pocock, H. R. A., London, Eng., ex-const., 365 d. to Dec. 31, at 23c.....	83 95
Ward, J. H., Victoria, B.C., ex-sergt., 366 d. to Mar. 31, at 90c.....	329 40
Special Pensions—Pensions spéciales ($3,357.82)	
Allan, J. B., Vancouver, B.C., ex-inspector, 12 m. to Mar. 31.....	450 00
Bossange, Mrs. M. E., Vancouver, B.C., widow of late Staff-sergt. G. H. L. Bossange, 275 d. to Dec. 31, at $1.25.....	343 75
Brooke, Mrs. M. J., Verdun, Que., widow of late Sgt. A. F. M. Brooke, 275 d. to Dec. 31, at $2.25.....	618 75
Fitzgerald, Mrs. E., Halifax, mother of late Inspector F. J. Fitzgerald, 11 m. to Feb. 29	481 25
Forbes, Mrs. M., Wilkie, Sask., widow of late Sgt. D. Forbes, 9 m. to Dec. 31..	309 35
Richards, Mrs. M. L., Moncton, N.B., widow of late Dominion Police Constable J. A. Richards, 11 m. to Feb. 29, at $48; compassionate allowance for child, $165	693 00
Searle, Mrs. A. L., London, Eng., widow of late Sgt. G. Searle, 12 m. to Dec. 31	406 97
Willmett, Mrs. E. E., Kingsholm, Eng., mother of late Constable G. E. Willmett, 365 d. to Dec. 31, at 15c.....	54 75
Total.....	4,330 90

Subsidies to Provinces — Subsides aux provinces	Authority — Autorité	$ cts.	$ cts.
Ontario—			
Allowance for Government and local purposes	B.N.A., Act, '07	240,000 00	
80 cents a head on 2,500,000, 60 cents a head on 433,662 population in 1921	B.N.A. Act, '07	2,260,197 20	
5 p.c. on $2,848,289.52, capital added in 1884	47 Vic., cap. 4...	142,414 48	
			2,642,611 68
Quebec—Québec—			
Allowance for Government and local purposes	B.N.A. Act, '07	240,000 00	
80 cents a head on 2,361,199 population in 1921	B.N.A. Act, '07	1,888,959 20	
5 p.c. on $2,549,213.60, capital added in 1884	47 Vic., cap. 4...	127,460 68	
			2,256,419 88
Nova Scotia—Nouvelle-Ecosse—			
Allowance for Government and local purposes	B.N.A. Act, '07	190,000 00	
80 cents a head on 523,837 population in 1921	B.N.A. Act, '07	419,069 60	
5 p.c. interest on $1,055,929.12, capital 1st July, 1913	47 Vic., cap. 4...	52,796 46	
			661,866 06
New Brunswick—Nouveau-Brunswick—			
Allowance for Government and local purposes	B.N.A. Act, '07	180,000 00	
80 cents a head on 387,876, population in 1921	B.N.A. Act, '07	310,300 80	
Indemnity for loss of export duty on lumber	36 Vic., cap. 41.	150,000 00	
5 p.c. interest on $529,299.39, capital 1st July, 1913	47 Vic., cap. 4...	26,464 96	
			666,765 76
Manitoba—			
Allowance for Government and local purposes	B.N.A. Act, '07	190,000 00	
80 cents a head on 610,118 estimated population, Jan. 1, 1921, for ½ y	B.N.A. Act, '07	244,047 20	
80 cents a head on 651,200 estimated population, Jan. 1, 1924, for ½ y	B.N.A. Act. '07	260,480 00	
Indemnity in lieu of public lands	2 Geo. V, cap. 32	409,007 18	
5 p.c. interest on $7,631,683.85, debit account	2 Geo. V, cap. 32	381,584 18	
			1,485,118 56
British Columbia—Colombie-Britannique—			
Allowance for Government and local purposes	B.N.A. Act, '07	190,000 00	
80 cents a head on 524,582, population in 1921	B.N.A. Act, '07	419,665 60	
Compensation for lands for Can. Pacific Railway	O.C. Windsor, 16 May, '71...	100,000 00	
Interest at 5 p.c. on $499,913.52, balance of debt	" "	24,995 67	
Interest at 5 p.c. on $83,107.88, capital added in 1884	47 Vic., cap. 4...	4,155 39	
			738,816 66
Prince Edward Island—Ile du Prince-Edouard—			
Allowance for Government and local purposes	B.N.A. Act, '07	100,000 00	
80 cents a head on 109,078, population in 1891	B.N.A. Act, '07	87,262 40	
Compensation in lieu of Crown lands	O.C., Windsor, 26th June, 1873..	45,000 00	
5 p.c. on $775,791.83, balance Debt Acct., 1st July, 1913	" "	38,789 58	
Additional subsidy	50–51 Vic., c. 8..	20,000 00	
"	1 Edw. VII, c. 3	30,000 00	
"	2 Geo. V, c. 42..	100,000 00	
		421,051 98	
Less—5 p.c. interest on $782,402.33, land purchase acct		39,120 10	
			381,931 88
Alberta—			
Allowance for Government and local purposes	B.N.A. Act, '07	190,000 00	
80 cents a head on 588,454, population in 1921, for ½ y	4–5 Ed. VII, c. 3	235,381 60	
80 cents a head on 645,700 estimated population, Jan, 1, 1924, for ½ y	4–5 Ed. VII, c. 3	258,280 00	
Allowance in lieu of debt, 5 p.c. on $8,107,500	4–5 Ed. VII, c. 3	405,375 00	
Allowance in lieu of public lands		562,500 00	
			1,651,536 60
Saskatchewan—			
Allowance for Government and local purposes	B.N.A. Act, '07	205,000 00	
80 cents a head on 757,510, population in 1921, for ½ y	4–5 Ed. VII, c.42	303,004 00	
80 cents a head on 828,600 estimated population, Jan. 1, 1924, for ½ y	4–5 Ed. VII, c. 3	331,440 00	
Allowance in lieu of debt, 5 p.c. on $8,107,500	4–5 Ed. VII, c.42	405,375 00	
Allowance in lieu of public lands	4–5 Ed. VII, c.42	656,250 00	
			1,901,069 00
Total			12,386,136 08

Salaries and Bonus: Administration of the Business Profits War Tax Act and the Income War Tax Act — **Traitements et boni: Administration de la Loi de la taxe de guerre sur les profits d'affaires et de la Loi de la taxe de guerre sur le revenu**	Salary — Traitements	Bonus — Boni
	$ cts.	$ cts.
Belleville—($17,444.38)—		
M. Badgley, 6 m. to Sept. 30 at $600	300 00	47 22
J. M. Booth, April 1 to Jan. 8 at $1,600	1,234 38	124 98
S. Cournyea, 12 m.	660 00	94 50
W. L. Doyle, inspector, 12 m.	2,500 00	
N. Fairman, 12 m.	600 00	76 96
J. Fargey, 12 m.	660 00	94 50
S. J. Gilmour, 12 m.	1,800 00	
M. Hearst, 12 m.	660 00	77 06
H. Jones, 12 m.	1,700 00	150 00
A. L. Johnson, 12 m.	1,800 00	119 00
D. Mantle, 5 m. to Aug. 31 at $600	250 00	39 35
H. Owens, 12 m.	600 00	96 75
L. C. Pattrick, 12 m.	1,500 00	261 00
M. Quinn, 12 m.	660 00	94 50
S. Ross, 12 m.	600 00	56 25
S. Ross, 12 m.	600 00	94 50
J. M. Sandford, 12 m.	660 00	315 00
R. Stevens, 12 m.	660 00	56 25
Brandon ($4,100)—		
F. J. Clark, assistant inspector, 12 m.	2,500 00	
M. Huntley, 12 m.	800 00	94 50
V. Thompson, 12 m.	800 00	94 50
Brantford ($6,840)—		
E. M. Hamlin, 12 m.	660 00	94 50
N. Hanna, 12 m.	600 00	94 50
A. M. Hart, 12 m.	600 00	94 50
A. M. Powell, 12 m.	900 00	94 50
H. H. Powell, assistant inspector, 12 m.	2,400 00	60 00
M. Raymond, 12 m.	780 00	94 50
G. Reddon, 6 m. to Sept. 30 at $1,800 (see Kitchener)	900 00	59 46
Brockville ($2,520)—		
H. G. Breakell, assistant inspector, 12 m.	1,800 00	119 00
F. H. Nolan, 12 m.	720 00	94 50
Calgary ($74,650.02)—		
C. Alexander, 12 m.	3,700 00	
A. H. Allan, 12 m.	1,450 00	261 00
T. Allan, inspector, 12 m.	4,200 00	
G. O. Ambrose, 9 m. to Mar. 31 at $1,500	1,125 00	
A. Blake, 12 m.	900 00	94 50
E. O. E. Barnecut, 12 m.	900 00	52 51
E. M. Barry, 6 m. to Sept. 30 at $780	390 00	47 22
W. Baunton, 2 m. to May 31 at $900	150 00	15 74
H. E. Blackmore, 12 m.	840 00	94 50
E. I. Blake, Nov. 13 to Mar. 31 at $1,500	575 00	100 05
J. R. Brooks, 12 m.	2,100 00	
L. B. Burroughs, 12 m.	840 00	94 50
M. M. Clarke, 12 m.	900 00	94 50
A. Cline, April 1-9 at $780	19 50	1 40
D. C. Craig, 12 m.	2,200 00	
G. P. Crichton, Nov. 13 to Mar. 31 at $840	322 00	21 53
V. Daggs, 9 m. to Dec. 31 at $840	630 00	70 83
A. L. Davis, 12 m.	2,000 00	63 00
G. M. Dowling, 12 m. at $900 (less 13 d.)	868 55	91 14
E. E. Drysdale, 2 m. to May 31 at $1,680	280 00	25 00
J. Edwards, 12 m.	900 00	94 50
D. Eldridge, 12 m.	840 00	94 50
V. Eldridge, 12 m.	840 00	94 50
E. M. Eustace, 12 m.	780 00	94 50
D. Farquhar, 12 m.	720 00	94 50
E. L. Fellowes, 12 m.	1,800 00	119 00
H. W. Francis, 12 m.	2,000 00	63 00
C. K. Freeland, 6 m. to Sept. 30 at $900	450 00	47 22
E. Giberson, 12 m.	840 00	94 50
M. M. Goodfellow, 12 m.	900 00	94 50
L. Groves, 12 m.	840 00	94 50
S. H. Ginlin, 3 m. to June 30 at $840 (less 11 d.)	184 33	20 72
W. Gunter, 12 m.	780 00	56 25
C. Heyworth, 11 m. to Feb. 29 at $780	715 00	76 07
E. Holmes, Aug. 20 to Mar. 31 at $900	554 03	193 91
P. J. Hughes, 9 m. to Mar. 31 at $1,500	1,125 00	195 75
N. P. Hunter, 5 m. to Aug. 31 at $840	350 00	39 35

Salaries and Bonus: Administration of the Business Profits War Tax Act and the Income War Tax Act — Traitements et boni: Administration de la Loi de la taxe de guerre sur les profits d'affaires et de la Loi de la taxe de guerre sur le revenu	Salary — Traitements	Bonus — Boni
	$ cts.	$ cts.
Calgary—*Concluded—Fin—*		
V. G. Iles, 6 m. to Sept. 30 at $840	420 00	28 08
S. Jackson, 12 m.	2,100 00	60 00
A. E. Ladler, 12 m.	2,000 00	63 00
C. H. Larbalestier, 12 m.	1,800 00	119 00
L. G. McCarthy, 12 m.	1,450 00	
R. McCraw, 12 m.	660 00	92 80
A. E. Macdonell, 12 m.	900 00	94 50
A. V. Maloney, 12 m.	780 00	56 25
A. Marchant, 12 m.	1,620 00	162 00
W. Nicolson, 12 m.	2,400 00	
L. O'Brien, 12 m.	1,050 00	83 25
M. Palmer, Aug. 20 to Mar. 31 at $900	554 03	58 13
F. M. R. Penman, 12 m.	780 00	94 50
J. E. Porter, April 1-30 at $1,200	100 00	24 75
H. J. Pyle, 12 m.	2,400 00	60 00
E. M. Rainer, Aug. 20 to Mar. 31 at $900	554 03	34 57
H. K. Richardson, 3 m. to Sept. 30 at $2,100	525 00	15 00
E. Riches, 12 m.	2,100 00	60 00
H. A. Rosenthall, Mar. 1-7, 1923, at $2,100	39 52	
D. E. Roughton, 9 m. to Mar. 31 at $1,500	1,125 00	195 75
J. Sangster, 12 m.	2,700 00	
C. M. Scott, Aug. 20 to Mar. 31 at $900	554 03	58 13
H. C. Sparrow, 12 m.	2,400 00	60 00
J. S. Spiller, 12 m.	1,750 00	150 00
A. Swaby, 12 m.	720 00	56 25
K. N. Taylor, 2 m. to May 31 at $840	140 00	15 74
K. Tempest, 12 m.	720 00	94 50
H. Williams, 12 m.	780 00	94 50
P. Williams, 2 m. to May 31 at $720	120 00	15 74
M. Wilson, 12 m.	780 00	94 50
J. E. Wright, 12 m.	1,620 00	162 00
Charlottetown ($6,140)—		
E. Bourke, 12 m.	800 00	315 00
A. B. Cosh, 12 m.	1,500 00	261 00
P. Pope, assistant inspector 12 m.	900 00	
G. E. Ritchie, 12 m.	1,500 00	261 00
O. H. Ritchie, 12 m.	720 00	94 50
F. D. Sutherland, 12 m.	720 00	94 50
Dauphin ($3,340)—		
A. McLean, 12 m.	720 00	82 56
T. F. Mackay, assistant inspector, 12 m.	1,900 00	69 00
E. Metz, 12 m.	720 00	94 50
Dawson, Y.T. ($2,700)—		
C. Grant, 12 m.	2,100 00	
G. A. Jeckell, 12 m.	600 00	
Edmonton ($5,268.55)—		
T. Belanger, Dec. 14 to Mar. 31 at $900	268 55	16 76
P. Engel, 12 m.	1,900 00	69 00
C. S. Kilgour, assistant inspector, 12 m.	2,500 00	
M. Robinson, 8 m. to Nov. 30 at $900	600 00	62 96
Fort William ($13,084.84)—		
H. Armstrong, 12 m. at $720 (less 10 d.)	700 65	91 96
M. Chapman, 12 m.	840 00	75 36
C. England, inspector, 12 m.	3,000 00	
H. L. Faulkner, 12 m.	840 00	315 00
E. J. Hodgson, 12 m.	720 00	94 50
J. C. Hunter, 12 m.	2,000 00	63 00
A. Kincaid, 11 m. to Feb. 29 at $600	550 00	68 06
E. R. Patrick, 12 m.	1,500 00	261 00
R. M. Ross, 9 m. to Dec. 31 at $840	630 00	64 08
E. Stewardson, 12 m.	600 00	56 25
F. E. Stewardson, 12 m.	960 00	83 25
M. Stitt, 12 m.	720 00	94 50
V. Tonkin, Mar. 17-31 at $600	24 19	3 80
Halifax ($58,331.51)—		
D. M. Allen, 7 m. to Oct. 31 at $750	437 50	55 09
A. K. Baillie, 12 m.	2,100 00	60 00
D. M. Bingay, 3 m. to June 30 at $660	165 00	23 61
J. Bingay, 12 m.	2,000 00	63 00
I. S. Blaikie, 12 m.	900 00	94 50
N. R. Blaikie, 5 m. to Aug. 31 at $660	275 00	39 35

Salaries and Bonus: Administration of the Business Profits War Tax Act and the Income War Tax Act — **Traitements et boni: Administration de la Loi de la taxe de guerre sur les profits d'affaires et de la Loi de la taxe de guerre sur le revenu**	Salary — Traitements	Bonus — Boni
	$ cts.	$ cts.
Halifax—*Concluded—Fin—*		
J. E. Borden, 2 m. to May 31 at $750 (less 24 d.)	76 61	9 64
M. E. Clarke, 12 m.	660 00	94 50
V. D. Conrad, 12 m.	660 00	94 50
H. D. Creighton, 12 m.	2,400 00	60 00
V. M. Currie, 12 m. at $660 (less 7 d.)	647 17	92 66
M. G. Cutlip, July 4 to Mar. 31 at $660.	489 67	41 66
H. A. DesBarres, Aug. 31 to Mar. 31 at $780.	457 10	55 34
M. E. Davidson, 12 m.	960 00	83 25
J. E. Denton, 5 m. to Aug. 31 at $660 (less 16 d.)	246 61	35 29
W. Dickson, 12 m.	1,500 00	261 00
N. R. Durant, 2 m. to May 31 at $1,500 (less 17 d.)	181 45	31 57
P. L. Durant, 12 m.	1,200 00	297 00
J. P. Edwards, inspector, 12 m.	4,000 00	
J. E. Ells, 12 m. (overtime, see A. R. G., Halifax, Page F–23)	1,500 00	223 81
E. M. Fahie, 5 m. to Mar. 31 at $660	275 00	23 40
S. Foster, 10 m. to Jan. 31 at $1,500	1,250 00	217 50
W. M. Gladwin, Feb. 20 to Mar. 31 at $660	73 97	6 29
A. B. Godfrey, 12 m. at $950 (less 7 d.)	931 53	92 66
W. R. Harris, 12 m.	1,500 00	261 00
D. S. Hart, 12 m.	2,200 00	60 00
D. M. Hawboldt, 12 m.	660 00	87 16
T. M. Henrion, Mar. 3-31 at $660	51 45	7 36
F. E. Herkins, Apr. 1 to Sept. 17 at $1,080	501 00	33 40
M. Holland, 4 m. to Feb. 29 at $660	220 00	18 72
L. M. How, 12 m.	750 00	94 50
R. H. Humphrey, 12 m.	1,900 00	69 00
I. H. Innes, 9 m. to Dec. 31 at $660 (less 7 d.)	482 17	68 99
M. I. Irish, 12 m.	660 00	94 50
C. Johnston, 12 m.	750 00	94 50
W. G. Kent, 12 m.	3,000 00	
D. M. Le Moine, 12 m.	660 00	94 50
K. I. Lee, 12 m.	660 00	94 50
A. E. Leedham, 12 m.	660 00	94 50
D. B. Ledden, 12 m. at $720 (less 7 d.)	706 00	92 66
A. P. MacKay, 12 m.	1,200 00	60 00
E. M. V. MacNamara, 2 m. to May 31 at $660	110 00	15 74
M. M. MacWilliams, 12 m. at $840 (less 15 d.)	806 13	90 69
E. McGibbon, 12 m.	720 00	94 50
H. A. Macdonald, 12 m.	1,500 00	261 00
J. D. Matheson, 12 m.	660 00	94 50
W. H. Morrow, 12 m.	1,650 00	162 00
J. A. Nicholson, 12 m. at $1,200 (less 6 d.)	1,180 65	59 03
M. I. Publicover, 11 m. to Feb. 29 at $660	605 00	51 48
S. B. Rhude, 12 m.	1,200 00	297 00
G. H. Saunders, 12 m.	1,500 00	261 00
N. L. Sherman, 12 m.	1,500 00	261 00
A. Siteman, 12 m.	660 00	94 50
V. Smardon, 12 m.	660 00	94 50
F. E. Smith, Apr. 1 to Sept. 15 at $1,800	825 00	54 51
V. Smith, 12 m.	660 00	94 50
A. E. Spence, 12 m.	660 00	94 50
B. M. Sullivan, 6 m. to Sept. 30 at $720 (less 15 d.)	330 00	43 29
J. L. Thevenard, 10 m. to Jan. 31 at $1,320	1,100 00	232 50
G. E. Thompson, 3 m. to June 30 at $660 (less 15 d.)	137 50	19 68
F. P. Tobin, 12 m.	720 00	94 50
C. F. Young, 12 m.	1,200 00	297 00
Hamilton ($68,881.47)—		
M. L. Blake, 5 m. to Aug. 31 at $720 (less 20 d.)	261 29	34 27
G. A. Blandy, 12 m.	720 00	315 00
A. Butler, 12 m.	600 00	94 50
A. Callaway, 9 m. to Dec. 31 at $1,800	1,350 00	89 19
W. J. Callaway, 12 m.	2,400 00	60 00
J. T. Cauley, April 9 to Mar. 31 at $1,200	1,173 33	290 40
J. G. Church, 12 m.	1,800 00	119 00
V. Collier, 12 m.	720 00	63 36
H. Coutts, July 3 to Mar. 31 at $600	446 77	
L. Cox, 12 m.	600 00	66 04
T. Creen, 6 m. to Sept. 30 at $600	300 00	28 08
K. Donohue, 12 m.	660 00	94 50
M. Dwyer, 12 m.	600 00	94 50
J. H. Emerton, 12 m.	1,620 00	162 00

Salaries and Bonus: Administration of the Business Profits War Tax Act and the Income War Tax Act — Traitements et boni: Administration de la Loi de la taxe de guerre sur les profits d'affaires et de la Loi de la taxe de guerre sur le revenu	Salary — Traitements	Bonus — Boni
	$ cts.	$ cts.
Hamilton—*Concluded—Fin—*		
M. Epps, 12 m	720 00	94 50
R. D. Euler, 6 m. to Mar. 31 at $1,500	750 00	
M. A. D. Farmer, July 16 to Mar. 31 at $720	510 97	67 02
M. Feast, 12 m	660 00	94 50
R. J. Ferguson, May 21 to Mar. 31 at $1,620	1,397 90	139 79
J. P. Francis, 12 m	2,200 00	60 00
M. Fries, 7 m. to Oct. 31 at $720	420 00	55 09
F. E. Furlong, 12 m	720 00	94 50
D. Furneaux, 12 m	720 00	94 50
E. Galvin, 12 m	600 00	56 25
W. J. Gentle, 12 m	1,500 00	261 00
V. Gruener, 9 m. to Dec. 31 at $600 (less 19 d.)	419 35	39 25
F. Harding, 3 m. to June 30 at $1,800	450 00	29 73
A. Hartley, 12 m	1,800 00	119 00
C. Hewson, 10 m. to Mar. 31 at $660	550 00	46 80
G. Hildreth, 12 m	720 00	94 50
H. Hodson, 12 m	540 00	56 25
M. C. Horning, 12 m	720 00	94 50
W. H. Hunt, 12 m	2,300 00	60 00
A. D. Hutchings, 12 m	660 00	296 62
P. Hymmen, April 16 to July 31 at $600 (see Kitchener)	175 00	
M. James, April 1–21 at $720	42 00	5 51
H. Jones, 12 m. at $900 (less 1 m.)	825 00	86 63
L. M. Jones, 12 m. at $720 (less 1 m.)	660 00	86 63
G. Johnson, 12 m	660 00	94 50
M. Land, April 9 to Mar. 31 at $600	586 67	2 11
E. E. Lawrason, 12 m	1,500 00	217 50
A. Lyons, 8 m. to Nov. 30 at $720	480 00	62 96
M. A. McGowan, 12 m	600 00	94 50
A. A. McGrory, July 3 to Mar. 31 at $1,800	1,340 32	69 37
J. D. McHaffie, April 9 to Mar. 31 at $900	880 00	54 91
M. I. McKeen, 12 m	600 00	94 50
G. F. Maddison, 7 m. to Oct. 31 at $1,800	1,050 00	69 37
M. Mahoney, 7 m. to Oct. 31 at $720	420 00	55 09
D. B. Main, 10 m. to Jan. 31 at $600	500 00	46 80
E. Martin, 4 m. to July 31 at $720	240 00	31 48
V. Mills, 10 m. to Mar. 31 at $600	500 00	
M. Milne, July 16 to Mar. 31 at $720	510 97	39 85
T. G. Moore, 12 m	1,620 00	162 00
A. Mitchell, 12 m	720 00	94 50
R. Neal, 12 m	720 00	56 25
W. Nicholson, 10 m. to Mar. 31 at $1,620	1,350 00	
J. E. O'Sullivan, 10 m. to Mar. 31 at $1,500	1,250 00	217 50
H. A. Parker, 12 m	1,080 00	72 00
C. Paul, July 3 to Mar. 31 at $600	446 77	
C. M. Piercy, 12 m	1,800 00	119 00
B. Pree, 12 m	720 00	94 50
S. R. Reid, 7 m. to Dec. 31 at $2,400	1,400 00	35 00
M. Rowland, 12 m	600 00	56 25
G. H. Saunders, 12 m	900 00	315 00
J. W. Sheppard, 12 m	1,800 00	119 00
G. Smith, April 9 to Mar. 31 at $720	704 00	54 91
G. J. Smith, 12 m	900 00	315 00
L. T. Smith, 12 m	720 00	
H. Stuart, July 3 to Dec. 31 at $720	356 13	27 78
M. Sweeney, 12 m	720 00	94 50
M. Thompson, 12 m	600 00	56 25
O. Thornton, 7 m. to Oct. 31 at $720	420 00	55 09
C. S. Walters, inspector, 12 m	4,500 00	
J. W. Watters, 12 m	1,200 00	297 00
J. Wren, 12 m	900 00	315 00
N. Zimmerman, 5 m. to Aug. 31 at $660	275 00	39 35
Kingston ($22,583.40)—		
E. L. Allen, April 9 to Mar. 31 at $660	645 33	55 00
H. Ashley, 12 m	720 00	94 50
M. R. Black, 12 m	660 00	94 50
M. Blomely, 12 m	660 00	94 50
C. A. Campbell, 12 m	2,000 00	63 00
A. T. Carleton, 12 m	660 00	94 50
G. Cottnam, 10 m. to Jan. 31 at $720	600 00	78 70
M Downie, 12 m...	1,500 00	261 00

Salaries and Bonus: Administration of the Business Profits War Tax Act and the Income War Tax Act — **Traitements et boni: Administration de la Loi de la taxe de guerre sur les profits d'affaires et de la Loi de la taxe de guerre sur le revenu**	Salary — Traitements	Bonus — Boni
	$ cts.	$ cts.
Kingston—*Concluded*—		
C. Finkle, 12 m	600 00	94 50
F. A. Haffner, 12 m	1,600 00	162 00
M. Kennedy, 12 m	600 00	94 50
C. McCammon, 12 m	720 00	94 50
R. Madden, 12 m	1,500 00	
M. Millan, Aug. 17 to Mar. 31 at $660	411 61	58 96
C. E. Millar, inspector, 12 m	3,600 00	
M. Mills, 12 m	660 00	94 50
A. E. Payne, 12 m	900 00	94 50
H. L. Porter, 12 m	1,800 00	119 00
E. G. Rowledge, 2 m. to May 31 at $720 (less 12 d.)	96 77	12 69
M. E. Spence, 6 m. to Sept. 30 at $660 (less 8 d.)	315 33	45 12
B. Stewart, 12 m	660 00	94 50
M. Stewart, 2 m. to May 31 at $600 (less 19 d.)	69 36	6 49
E. J. S. Wallwork, April 1–21 at $1,800	105 00	6 94
J. Watson, 12 m	1,500 00	261 00
Kitchener ($2,486.66)—		
E. M. Good, 6 m. to Mar. 31 at $600	300 00	
P. Hymmen, 8 m. to Mar. 31 at $600 (see Hamilton)	400 00	
G. Reddon, assistant inspector, 6 m. to Mar. 31 at $1,800 (see Brantford)	900 00	59 54
P. W. Sterns, Sept. 17 to Dec. 31 at $1,800	520 00	34 35
J. N. Wood, 2 m. to Sept. 30 at $2,200 (see London)	366 66	10 00
Lethbridge ($3,150)—		
B. Smith, 12 m	1,050 00	83 25
N. J. Spedding, assistant inspector, 12 m	2,100 00	60 00
London ($57,148.57)—		
J. Allison, 7 m. to Oct. 31 at $660	385 00	32 76
M. Andrewes, 12 m	720 00	94 50
G. Blandford, 3 m. to Mar. 31 at $1,500	375 00	65 25
R. S. Booth, 12 m	1,200 00	297 00
L. Branton, 11 m. to Feb. 29 at $660	605 00	66 30
F. Bulivant, 12 m. at $660 (less 3 m. 21 d.)	457 75	55 99
W. E. Capewell, 12 m	840 00	315 00
R. Collins, 12 m	660 00	94 50
M. Connor, 12 m	660 00	94 50
O. Cook, 12 m	660 00	94 50
B. Crooks, 8 m. to Nov. 30 at $660 (less 18 d.)	407 00	58 24
J. M. Dickinson, 12 m	1,680 00	
M. Dunn, 12 m	660 00	17 90
B. Finch, 12 m	660 00	91 52
L. Francis, 12 m	660 00	186 34
E. Frank, 4 m. to July 31 at $660	220 00	31 48
M. Fritz, 6 m. to Sept. 30 at $660	330 00	28 08
H. Gordon, 12 m	660 00	94 50
C. Hall, 3 m. to June 30 at $660	165 00	23 61
W. G. Harding, 12 m	1,680 00	
G. Hedden, 5 m. to Aug. 31 at $660 (less 20½ d.)	238 63	34 15
A. Henderson, 12 m	660 00	56 25
A. Hicks, 12 m	660 00	94 50
M. Hopwood, 12 m	660 00	94 50
W. H. Irvine, 12 m	1,200 00	60 00
N. Jones, 12 m	660 00	84 62
J. C. Kennedy, 12 m	2,000 00	63 00
F. Kilbourne, 12 m	660 00	94 50
W. H. Line, 12 m	2,000 00	63 00
N. MacLeod, 12 m	660 00	94 50
N. McDougall, 12 m	660 00	63 94
M. McLachlin, 6 m. to Sept. 30 at $660 (less 15 d.)	302 50	43 19
V. McNally, 2 m. to May 31 at $660	110 00	15 74
E. Magee, 12 m	660 00	94 50
L. Mason, 12 m	660 00	94 50
A. Mawhinney, 12 m	720 00	94 50
A. Mills, Mar. 1–31 at $660	55 00	7 87
A. Minielly, 3 m. to Mar. 31 at $660	165 00	23 67
M. Moir, 7 m. to Oct. 31 at $660	385 00	32 76
H. Morgan, 12 m	1,200 00	297 00
A. Morrison, 10 m. to Jan. 31 at $1,500	1,250 00	
A. Nichols, 12 m	660 00	94 50
H. I. Orr, 12 m	1,800 00	119 00
M. Parkes, 12 m	660 00	94 50
W. Pether, 12 m	660 00	56 25

Salaries and Bonus: Administration of the Business Profits War Tax Act and the Income War Tax Act — Traitements et boni: Administration de la Loi de la taxe de guerre sur les profits d'affaires et de la Loi de la taxe de guerre sur le revenu	Salary — Traitements	Bonus — Boni
	$ cts.	$ cts.
London—*Concluded—Fin—*		
G. Plewes, 12 m	660 00	94 50
J. W. Plewes, 12 m	3,000 00	
C. A. Prangley, 8 m. to Nov. 30 at $1,680	1,120 00	
E. J. Robson, 12 m	660 00	56 25
E. M. Robson, 12 m	720 00	315 00
V. Ross, 7 m. to Oct. 31 at $660	385 00	55 09
D. Roy, 3 m. to June 30 at $660	165 00	23 61
B. Shoebottom, 12 m	660 00	94 50
C. Smith, 12 m	660 00	94 50
E. K. Switzer, 12 m	660 00	94 50
C. Sykes, 12 m	660 00	94 50
G. Tambling, inspector, 12 m	4,000 00	
L. Thompson, 12 m	660 00	94 50
D. Walker, 12 m	660 00	56 25
T. Walker, 12 m	720 00	94 50
E. Walton, 12 m	660 00	94 50
L. Walton, 12 m	660 00	94 50
G. C. Weir, 6 m. to Sept. 30 at $1,500	750 00	130 50
F. J. Weldon, 12 m	1,500 00	
M. Williamson, 12 m	660 00	94 50
J. N. Wood, 12 m. at $2,200 (less 2 m., see Kitchener)	1,833 34	50 00
J. H. C. Woodward, 12 m	1,680 00	
C. W. Wright, 12 m	720 00	94 70
M. Yeo, 5 m. to Aug. 31 at $660 (less 6 d.)	264 35	37 83
Montreal—Montréal ($267,603.06)—		
J. H. Alexander, 12 m	1,600 00	162 00
M. Amyot, 12 m	780 00	94 50
E. Amrstrong, 6 m. to Mar. 31 at $600	300 00	47 28
V. Aube, 12 m	720 00	94 50
M. C. Aubry, 12 m	780 00	94 50
D. S. Ball, 12 m	720 00	315 00
B. Bastien, 12 m	720 00	94 50
J. Beaubien, 11 m. to Feb. 29 at $720 (less 13½ d.)	631 03	82 77
A. B. Beauchamp, 12 m	720 00	315 00
M. Beauchamp, 12 m	720 00	94 50
P. E. Beauchamp, 12 m	1,800 00	119 00
E. Beaudoin, 12 m	720 00	94 50
R. S. Beaudry, 12 m	720 00	315 00
P. M. Bellhouse, 12 m	1,800 00	119 00
T. F. Bermingham, 12 m	1,800 00	119 00
E. Bernard, 12 m	720 00	94 50
E. Blackadder, July 17 to Aug. 15 at $720	58 06	25 40
B. Bonneville, 12 m	720 00	315 00
J. E. Bourget, 12 m	1,800 00	119 00
E. Brault, 12 m	720 00	315 00
R. Bricault, 12 m	720 00	94 50
P. Brosseau, 12 m	1,800 00	
W. Brown, 11 m. to Feb. 29 at $1,600	1,466 63	148 50
A. M. Bulmer, 12 m	1,800 00	29 73
F. C. Bush, 12 m	1,600 00	162 00
G. H. Butcher, 5 m. to Aug. 31 at $1,800	750 00	29 73
J. J. Campbell, 12 m	1,800 00	119 00
M. L. Caron, 12 m	780 00	94 50
C. B. K. Carpenter, 12 m	1,800 00	119 00
V. Casgrain, 12 m	2,000 00	51 80
L. Castagner, Jan. 22 to Mar. 31 at $720	139 35	60 96
H. L. Chandler, 12 m	1,600 00	162 00
F. G. Charlebois, 12 m	1,600 00	162 00
R. Cleary, 12 m	720 00	78 86
M Clerk, 12 m	720 00	94 50
F. C. W. Clifford, 12 m	1,600 00	
J. Cloutier, 12 m	720 00	94 50
C. Collette, 12 m	720 00	315 00
F. J. Conan, 12 m	1,600 00	121 50
P. Corbeil, 12 m	720 00	131 20
T. F. Coughlin, 12 m	1,600 00	162 00
F. A. Crathern, 6 m. to Sept. 30 at $1,800	900 00	59 46
E. Cummings, 12 m	720 00	94 50
A. de Boisherbert-Gaste, 12 m	720 00	315 00
F. Defoy, 12 m	1,600 00	162 00
E. M. Delfosse, 12 m	780 00	315 00

Salaries and Bonus: Administration of the Business Profits War Tax Act and the Income War Tax Act — **Traitements et boni: Administration de la Loi de la taxe de guerre sur les profits d'affaires et de la Loi de la taxe de guerre sur le revenu**	Salary — Traitements	Bonus — Boni
	$ cts.	$ cts.
Montreal–*Continued*—Montréal—*Suite*—		
A. Descarries, 12 m	1,800 00	119 00
A. Desrosiers, 12 m	720 00	94 50
L. Destroismaisons, 12 m	1,600 00	162 00
P. Domville, 12 m	1,800 00	119 00
F. Duclos, 12 m	720 00	94 50
J. H. D. Duffy, 12 m	1,600 00	162 00
J. Dunlop, 12 m	2,700 00	
B. Dupre, 12 m	720 00	94 50
P. J. Durkin, 12 m	1,800 00	119 00
V. Erskine, 12 m	720 00	315 00
M. Ethier, 12 m	720 00	315 00
M. Fauteux, 12 m	720 00	56 25
W. E. Fenwick, 12 m	2,000 00	63 00
K. H. Finch, 12 m	720 00	94 50
W. H. Fisher, 12 m	2,400 00	60 00
K. Fitzpatrick, 12 m	720 00	94 50
A. G. Foot, 12 m	2,200 00	60 00
F. Fowler, 12 m	1,800 00	119 00
B. Gagne, 12 m	720 00	315 00
M. Gahan, 12 m	720 00	94 50
A. J. Gallagher, 12 m	1,600 00	
B. Gauthier, 12 m	720 00	94 50
W. J. Gerrard, 12 m	1,600 00	162 00
H. G. Gillingham, 12 m	1,600 00	
M. F. Gilmour, 12 m	720 00	56 25
T. B. Gould, 12 m	1,600 00	162 00
H. D. Grace, 12 m	1,800 00	119 00
A. J. Grant, 12 m	2,000 00	63 00
G. Gravel, 12 m	720 00	56 25
N. E. S. Gregory, 12 m	1,800 00	119 00
J. A. Gunstone, 12 m	1,600 00	162 00
J. N. Hall, 12 m	1,600 00	162 00
M. E. Hartford, 12 m. at $1,600 (less 24 d.)	1,496 74	122 30
J. C. Hearn, 4 m. to July 31 at $1,800	600 00	
P. J. Heelan, 12 m	1,600 00	162 00
E. B. Henry, 12 m	720 00	315 00
M. T. Hoey, 12 m	720 00	94 50
R. T. Hogan, 12 m	1,800 00	119 00
H. Holden, 12 m	1,600 00	162 00
K. G. Holiday, 12 m	1,800 00	
S. Hooper, 12 m	720 00	164 01
C. Hudson, 7 m. to Oct. 31 at $1,600	933 31	94 50
B. J. Hughes, 12 m	1,600 00	162 00
H. D. Hughes, 7 m. to Oct. 31 at $1,600 (less 16 d.)	864 49	87 53
R. Joubert, 12 m	1,800 00	119 00
L. Juneau, 12 m	720 00	94 50
E. M. Kearns, 12 m	720 00	56 25
M. A. Keating, 12 m	1,600 00	162 00
G. G. Kelly, 12 m	720 00	94 50
J. B. Kreps, 12 m	2,700 00	
A. Labbe, 5 m. to Aug. 31 at $3,600	1,500 00	
M. R. Laberge, 12 m	780 00	315 00
C. F. Lacoste, 12 m	2,000 00	63 00
R. Lajoie, 12 m	720 00	94 50
E. Lapierre, 12 m	1,800 00	119 00
G. Laprairie, 12 m	720 00	94 50
J. E. Laurendeau, Jan. 21 to Mar. 31 at $1,800	353 22	23 33
G. A. Lemieux, 12 m	1,600 00	
M. Lemieux, 12 m	720 00	94 50
G. E. Lephrohon, 10 m. to Jan. 31 at $1,800	1,500 00	99 10
G. C. Leroux, 12 m	3,600 00	
J. Loyer, 12 m	720 00	94 50
H. Lussier, 12 m	720 00	315 00
A. Lyons, 12 m	1,600 00	
D. McAnally, 12 m	720 00	56 25
M. McCaffrey, 12 m	720 00	259 86
P. F. McCaffrey, inspector, 12 m	4,500 00	
J. W. Clements, 8 m. to Nov. 30 at $1,300 (less 10 d.)	830 53	148 50
C. C. McCully, 12 m	1,800 00	119 00
M. F. McDonald, 12 m	720 00	168 02

Salaries and Bonus: Administration of the Business Profits War Tax Act and the Income War Tax Act — Traitements et boni: Administration de la Loi de la taxe de guerre sur les profits d'affaires et de la Loi de la taxe de guerre sur le revenu	Salary — Traitements	Bonus — Boni
	$ cts.	$ cts.
Montreal-*Continued*—Montréal—*Suite*—		
J. O. McDonell, 12 m.	1,600 00	
W. McGrath, 12 m	1,600 00	162 00
G. L. McKee, 12 m	1,800 00	119 00
C. F. McKenna, 12 m	1,600 00	162 00
J. J. McMorrow, 12 m	2,400 00	60 00
H. McShane, 12 m	720 00	79 58
E. H. Madore, 12 m	2,100 00	60 00
C. L. Maguire, 12 m	2,000 00	63 00
M. Mahoney, 12 m	720 00	94 50
L. Maillet, 12 m	720 00	315 00
J. Marion, 12 m	720 00	94 50
A. Matte, 7 m. to Oct. 31 at $720	420 00	183 75
E. C. Miner, 12 m	2,000 00	63 00
A. W. Moffatt, 12 m	2,000 00	63 00
C. E. Monty, 12 m	1,600 00	
A. L. Moodie, 6 m. to Sept. 30 at $1,600	799 98	81 00
W. E. Moore, 12 m	1,600 00	162 00
J. T. Morewood, 12 m	2,100 00	60 00
E. H. Morlidge, 12 m	2,100 00	60 00
S. Morrison, 8 m. to Nov. 30 at $720	480 00	53 59
Y. Mouton, 12 m	780 00	94 50
M. C. Mullarky, 12 m	2,000 00	63 00
P. S. Mulhall, Oct. 10 to Mar. 31 at $1,800	856 45	56 58
D. J. H. Murdoch, 12 m	3,000 00	
W. T. Murphy, 12 m	1,800 00	119 00
T. Naish, 12 m	720 00	94 50
G. F. Neville, 12 m	1,800 00	119 00
T. H. T. Nicholas, 10 m. to Jan. 31 at $1,600	1,333 30	135 00
J. A. Niven, 9 m. to Dec. 31 at $1,600	1,199 97	
C. D. O'Brieu, 12 m	1,800 00	
J. H. O'Brien, 12 m	1,800 00	119 00
E. O'Connor, 12 m	720 00	83 08
J. F. O'Keefe, 12 m	1,400 00	
A. M. O'Neill, 12 m	720 00	94 50
E. P. O'Neill, 12 m	2,500 00	
F. J. O'Neill, 12 m	2,000 00	63 00
A. F. O'Reilly, 12 m	840 00	315 00
F. S. O'Reilly, 12 m	1,600 00	162 00
J. R. Parenteau, 12 m	1,800 00	119 00
R. Patenaude, 12 m	780 00	315 00
H. Pearson, 12 m	1,500 00	261 00
M. Pearson, 12 m	720 00	90 99
J. Pennington, 12 m	1,600 00	162 00
M. E. Pettener, 12 m	720 00	94 50
A. P. Phelan, 12 m	1,600 00	162 00
B. H. Phillips, 12 m	1,600 00	162 00
M. Plourde, 12 m	720 00	315 00
D. Pollock, 12 m	1,600 00	162 00
L. Pouport, 12 m	720 00	94 50
M. E. Poupore, 12 m	720 00	315 00
W. H. Pridmore, 12 m	1,600 00	162 00
Y. A. Prieur, 11 m. to Feb. 29 at $720	660 00	86 57
F. X. Prud'homme, 12 m	1,800 00	119 00
E. K. Quinlan, 12 m	840 00	94 50
R. Rheaume, 12 m	720 00	94 50
H. B. Richey, 12 m	1,600 00	
B. Rioux, 12 m	720 00	315 00
M. A. Ritchot, 12 m	840 00	94 50
B. Robert, 12 m	720 00	94 50
W. W. Robertson, 12 m	2,000 00	63 00
W. M. Robinson, 12 m	720 00	94 50
A. L. Ross, 12 m	1,800 00	119 00
M. Roussin, 12 m	840 00	94 50
A. H. Rowland, 12 m	3,300 00	
H. C. Russell, 12 m	1,600 00	162 00
M. S. Rutherford, 12 m	1,600 00	162 00
K. Ryan, 12 m	840 00	94 50
R. B. Sarault, 12 m	720 00	94 50
W. H. Scott, 12 m	1,600 00	
H. S. Semple, 12 m	1,600 00	
E. B. Senecal, 12 m	720 00	315 00

Salaries and Bonus: Administration of the Business Profits War Tax Act and the Income War Tax Act — **Traitements et boni: Administration de la Loi de la taxe de guerre sur les profits d'affaires et de la Loi de la taxe de guerre sur le revenu**	Salary — Traitements	Bonus — Boni
	$ cts.	$ cts.
Montreal–*Concluded*–-Mcntréal—*Fin*—		
F. H. Shallow, 12 m	1,800 00	119 00
J. C. Smith, 12 m	1,800 00	119 00
T. Stock, 12 m	1,600 00	162 00
J. J. Swift, 12 m	1,600 00	162 00
S. Taillon, 12 m	720 00	315 00
L. Taylor, 12 m	1,800 00	119 00
J. A. Terroux, 12 m	720 00	315 00
J. W. Thomas, 12 m	1,600 00	162 00
R. C. Thorneloe, 12 m	1,800 00	119 00
E. Tining, 12 m	720 00	315 00
B. Tramblay, 12 m	840 00	315 00
K. Trihey, 12 m	840 00	94 50
L. J. Trottier, 12 m	1,800 00	68 79
C. Turcot, 12 m	720 00	61 00
W. Turcot, 12 m	1,600 00	
B. Villeneuve, 12 m	720 00	94 50
M. Vinette, 12 m	720 00	94 50
V. Walker, 12 m	720 00	315 00
E. Warren, 2 m. to May 31 at $780	130 00	52 50
C. M. Watson, 12 m	780 00	94 50
M. M. Wayland, 6 m. to Sept. 30 at $720	360 00	28 08
C. Wilkinson, 12 m	720 00	94 50
T. C. Wilkinson, 12 m	1,600 00	162 00
N. K. Wood, 12 m	720 00	94 50
L. Wright, 3 m. to June 30 at $720	180 00	14 04
Moose Jaw ($8,385)—		
W. Bartholomew, 12 m	1,650 00	162 00
H. M. Burns, 12 m	900 00	315 00
G. Davidson, 8 m. to Nov. 30 at $840	560 00	37 44
W. W. Davidson, inspector, 9 m. to Dec. 31 at $2,500	1,874 97	
A. McMillan, 12 m	1,320 00	279 00
T. B. Patton, inspector, 5 m. to Mar. 31 at $2,700	1,125 00	
D. Ruffell, Jan. 8 to Mar. 31 at $852	196 97	12 98
M. Turner, Dec. 27 to Mar. 31 at $600	158 06	82 98
L. Wallace, 12 m	600 00	315 00
Nelson, B.C. ($2,640)—		
I. Gausdal, 12 m	840 00	94 50
D. O. Thomas, assistant inspector, 12 m	1,800 00	119 00
Ottawa Head Office, page F—14		
Ottawa District Office, page F—17		
Prince Albert ($21,763.87)—		
D. Beale, 12 m	800 00	56 25
D. Bergot, Aug. 13 to Mar. 31 at $900	570 97	59 97
D. P. M. Clarke, 12 m	1,680 00	150 00
K. Davis, 12 m	900 00	56 25
G. Halliday, Aug. 6 to Mar. 31 at $900	587 90	36 78
M. Hendrick, 12 m	960 00	315 00
D. A. Henderson, inspector, 12 m	3,200 00	
A. Horne, 12 m	1,500 00	261 00
L. P. Howard, 12 m	1,200 00	237 75
M. McKay, 12 m	900 00	94 50
M. Medlar, 12 m	900 00	56 25
G. Mosher, 12 m	900 00	
N. E. Phillips, 7 m. to Oct. 31 at $900	525 00	55 09
T. E. Phillips, 12 m	1,680 00	150 00
M. E. Ralls, 12 m	960 00	83 25
W. P. Ralls, 12 m	2,100 00	60 00
A. F. Seath, 12 m	1,500 00	261 00
K. Valade, 12 m	900 00	94 50
Prince Rupert ($2,385)—		
J. S. Stevens, assistant inspector	1,800 00	119 00
K. Stork, 9 m. to Mar. 31 at $780	585 00	
Quebec—Québec ($60,848.24)—		
J. Audet, 12 m	900 00	94 50
H. Baillairge, 12 m	780 00	94 50
J. A. Beaubien, 12 m	2,000 00	63 00
A. Bedard, 12 m	1,600 00	162 00
C. Belleau, 12 m	660 00	94 50
J. A. Bisson, 12 m	1,600 00	162 00
H. Bouffard, 12 m	840 00	94 50
M. Bouffard, 12 m	720 00	94 50

Salaries and Bonus: Administration of the Business Profits War Tax Act and the Income War Tax Act — raitements et boni: Administration de la Loi de la taxe de guerre sur les profits d'affaires et de la Loi de la taxe de guerre sur le revenu	Salary — Traitements	Bonus — Boni
	$ cts.	$ cts.
Quebec—*Concluded*—Québec—*Fin*—		
T. L. Brodie, 12 m	2,400 00	60 00
G. Cantin, 12 m	960 00	74 83
C. W. L. Carrier, 12 m	1,500 00	261 00
M. Chasse, 6 m. to Sept. 30 at $720	360 00	47 22
G. Colley, 12 m	1,500 00	
F. Coulonval, 12 m	1,600 00	162 00
H. Denault, 12 m	780 00	94 50
J. B. Deschamps, 12 m	1,800 00	119 00
A. Dostie, 12 m	600 00	94 50
M. Duhamel, 12 m	600 00	87 59
G. Esnouf, 12 m	660 00	94 50
A. Faucher, 12 m	720 00	94 50
B. Filteau, 12 m	600 00	94 50
E. Frenette, 12 m	600 00	278 24
M. Fugère, 12 m	600 00	278 24
O. N. Gagnon, 9 m. to Dec. 31 at $1,500	1,125 00	152 25
J. A. Gareau, 12 m	1,680 00	150 00
Y. Gaudry, 12 m	1,020 00	315 00
L. Gauvin, 12 m	2,200 00	60 00
A. M. Gingras, 12 m	660 00	94 50
L. G. Gosselin, 12 m	720 00	315 00
L. Grenon, 12 m	1,500 00	261 00
P. Guertin, 12 m	1,800 00	119 00
J. Hall, 12 m	1,500 00	261 00
H. Julien, 12 m	840 00	94 50
A. Laberge, 12 m	780 00	315 00
M. L. Lachance, Jan. 24 to Mar. 31 at $600	112 91	59 28
A. Lafrance, 12 m	1,500 00	261 00
L. Lambert, 12 m	2,100 00	60 00
M. Lavigne, 12 m	600 00	315 00
G. Lemay, 12 m	600 00	315 00
P. Lemieux, Oct. 15 to Mar. 31 at $1,600	739 75	74 90
St. G. Lemoine, 12 m	1,800 00	119 00
G. Letourneau, 12 m	780 00	94 50
C. Mathieu, 8 m. to Nov. 30 at $720	480 00	210 00
A. Montreuil, 2 m. to May 31 at $1,980	330 00	10 50
B. Paré, 12 m	900 00	94 50
J. Pinault, Nov. 26 to Mar. 31 at $1,500	520 83	
G. Poulin, 12 m	780 00	94 50
E. Rochette, inspector, 12 m	4,000 00	
J. A. Ross, Oct. 15 to Mar. 31 at $1,600	739 75	74 90
J. Thomson, 12 m	1,800 00	119 00
M. M. Turgeon, 12 m	780 00	315 00
L. H. G. VanBorren, 12 m	1,500 00	261 00
P. Vallée, 12 m	780 00	315 00
E. R. Vincent, 12 m	1,800 00	119 00
Regina—Régina ($74,382.97)—		
M. H. Anderson, 12 m	1,600 00	
E. K. Atherton, 12 m	840 00	94 50
J. Bell, 12 m	1,500 00	261 00
G. A. Bing, 12 m	2,000 00	63 00
S. C. Bowen-Smith, 12 m	1,440 00	261 00
A. E. Coffin, Dec. 26 to Mar. 31 at $780	207 58	14 94
J. Collingwood, 12 m	1,800 00	119 00
S. O. Cook, 12 m	900 00	74 84
N. Cox, 12 m	780 00	94 50
I. B. Creswell, 3 m. to Mar. 31 at $900	225 00	78 75
M. Cullum-Bird, 12 m	1,800 00	119 00
H. E. Currie, 12 m	840 00	66 61
A. T. Davidson, 12 m	780 00	58 53
W. W. Dawson, 12 m	1,500 00	261 00
R. A. Delhaye, 12 m	1,500 00	261 00
M. A. Donnelly, 12 m	780 00	94 50
S. Farnsworth, 12 m	1,380 00	
J. F. Franks, 12 m	3,200 00	
H. J. Galley, 12 m	2,400 00	60 00
L. Geernaert, 3 m. to June 30 at $900 (less 14 d.)	190 00	
L. M. Grad, July 16 to Mar. 31 at $900	638 70	39 85
J. Grant, 12 m	1,500 00	261 00
M. Haggerty, 12 m	780 00	94 50
T. Harrison, 12 m	900 00	94 50

Salaries and Bonus: Administration of the Business Profits War Tax Act and the Income War Tax Act — **Traitements et boni: Administration de la Loi de la taxe de guerre sur les profits d'affaires et de la Loi de la taxe de guerre sur le revenu**	Salary — Traitements	Bonus — Boni
	$ cts.	$ cts.
Regina—*Concluded*—Régina—*Suite*—		
M. J. Hipwell, 12 m	900 00	315 00
R. B. W. Horne, 12 m	1,600 00	162 00
R. M. Houston, 7 m. to Oct. 31 at $1,560	910 00	117 81
M. B. Ingram, 12 m	900 00	94 50
F. Jaquest, 12 m	1,600 00	162 00
F. A. Jeffrey, 12 m	1,750 00	
M. B. Johnstone, 12 m	960 00	83 25
R. Jordison, 5 m. to Aug. 31 at $780 (less 22 d.)	277 98	19 99
A. Le Vesconte, 12 m	1,380 00	279 00
J. A. Lawrie, 12 m	2,000 00	63 00
L. Linson, 7 m. to Oct. 31 at $900	525 00	55 09
M. G. Lockhart, 2 m. to May 31 at $780	130 00	15 74
P. McAra, inspector, 12 m	4,200 00	
M. McMurdie, 12 m	780 00	56 25
M. D. Meldrum, 12 m	900 00	94 50
E. Palmer, 12 m	780 00	93 86
B. Penfold, 12 m	1,440 00	152 25
A. T. Penhorwood, 12 m	1,380 00	279 00
M. H. Phillips, 12 m	720 00	94 50
E. R. Pilgrim, 12 m	720 00	94 50
J. V. Preece, 12 m	1,500 00	261 00
W. B. Robbins, 12 m	1,600 00	162 00
L. Russell, 12 m	960 00	83 25
S. Ryan, 12 m	780 00	94 50
E. G. Sandell, 12 m	1,600 00	
R. H. Scott, 12 m	1,800 00	119 00
C. A. Smith, 12 m	1,750 00	150 00
A. M. Stillwell, 12 m	1,050 00	83 25
P. Symons, 12 m	1,800 00	
F. W. Tanner, 12 m	2,100 00	60 00
N. C. Vidal, 12 m	1,750 00	150 00
M. Viggars, 12 m	780 00	94 50
M. I. Williams, 12 m	1,000 00	315 00
W. Wilson, 12 m	2,000 00	63 00
E. M. Wright, July 4 to Mar. 31 at $780	578 71	70 08
St. Catharines ($8,577)—		
M. Armstrong, 12 m	600 00	94 50
F. C. Ball, 12 m	1,800 00	
E. J. S. Brown, assistant inspector, 12 m	2,700 00	
L. Buchanan, 12 m	480 00	71 26
W. Nicholson, 12 m	1,500 00	261 00
M. Stack, 6 m. to Sept. 30 at $540 (less 22 d)	237 00	41 45
M Sullivan, 12 m	660 00	56 25
G. Waldron, 12 m	600 00	94 50
St. John ($27,400)—		
A. A. Allingham, 5 m. to Aug. 31 at $1,320	550 00	
G. M. Belyea, 12 m	600 00	56 25
A. L. Campbell, 12 m	720 00	94 50
E. B. Clark, 12 m	900 00	94 50
E. Climo, 12 m	600 00	
G. E. H. Corbett, 12 m	840 00	94 50
W. H. Estabrooks, 12 m	1,300 00	
F. H. Gardner, 12 m	1,800 00	119 00
A. F. Hawkins, 12 m	600 00	94 50
H. P. Henderson, 12 m	720 00	94 50
R. D. Hoben, 12 m	2,700 00	
F. W. Lanyon, 12 m	480 00	94 50
A. G. Lingley, 12 m	600 00	94 50
K. W. Lingley, 12 m. at $600 (less 1 m.)	550 00	57 92
N. P. MacLeod, inspector, 12 m	4,000 00	
C. A. Masters, 12 m	1,500 00	
O. A. Reid, 12 m	1,200 00	60 00
M. A. Rogers, 12 m	840 00	94 50
M. H. Sancton, 7 m. to Oct. 31 at $480	280 00	53 49
L. F. Sewell, 12 m	1,320 00	279 00
J. A. Short, 12 m	600 00	56 25
G. A. Spicer, 12 m	600 00	94 50
G. M. Thompson, 12 m	1,080 00	72 00
N. A. Thompson, 6 m. to Sept. 30 at $600	300 00	
A. C. Turner, 12 m	720 00	94 50
H. C. Wilson, 12 m	2,000 00	

Salaries and Bonus: Administration of the Business Profits War Tax Act and the Income War Tax Act — Traitements et boni: Administration de la Loi de la taxe de guerre sur les profits d'affaires et de la Loi de la taxe de guerre sur le revenu	Salary — Traitements	Bonus — Boni
	$ cts.	$ cts.
Saskatoon ($10,074.03)—		
C. H. Ayton, 12 m	1,650 00	162 00
P. Bell, 4 m. to July 31 at $900	300 00	18 72
D. Douglas, assistant inspector, 12 m	2,500 00	
S. Foster, 12 m	600 00	94 50
J. Innes, 4 m. to July 31 at $660	220 00	31 48
M. Loran, 3 m. to Mar. 31 at $720	180 00	23 61
W. R. McLaren, 12 m	1,500 00	261 00
W. E. Mitchell, 4 m. to July 31 at $1,650	550 00	54 00
W. T. Murray, 3 m. to Mar. 31 at $1,320	330 00	
R. Richardson, 5 m. to Aug. 31 at $1,500	625 00	108 75
J. Simpson, 3 m. to Mar. 31 at $1,320	330 00	
M. C. Spence, 12 m	780 00	94 50
K. Templeton, 9 m. to Dec. 31 at $720 (less 16 d.)	509 03	66 77
Stratford ($2,200)—		
E. E. Gasson, 12 m	600 00	56 25
A. J. Roberts, assistant inspector, 12 m	1,600 00	162 00
Sydney ($600)—		
R. McVicar, assistant inspector, 12 m	600 00	
Toronto ($153,071.90)—		
H. Allen, Oct. 15 to Mar. 31 at $720	332 90	43 67
P. E. Amey, 5 m. to Aug. 31 at $1,740	725 00	62 50
P. Averill, 3 m. to Mar. 31 at $720	180 00	14 04
F. G. Beer, 12 m	1,500 00	261 00
M. Blackburn, 12 m. at $720 (less 14½ d.)	691 35	90 74
C. T. Blezard, 8 m. to Nov. 30 at $1,560	1,040 00	
L. E. Bloye, 12 m	660 00	94 50
E. M. Booth, 7 m. to Oct. 31 at $780 (less 13½ d.)	426 68	51 66
A. R. Boura, 12 m	900 00	94 50
W. A. Bradley, 12 m. at $1,500 (less deductions, $2.02)	1,497 98	
E. A. Bray, 12 m	1,320 00	279 00
M. W. Breadner, 12 m	1,000 00	83 25
J. F. Bremner, 12 m	1,200 00	60 00
B. A. Bristol, 12 m	— 720 00	94 50
A. Buchanan, 12 m. at $1,500 (less ½ d.)	1,497 84	260 63
C. E. Burkholder, April 3 to July 21 at $720	216 65	28 42
E. H. Burr, 12 m	1,680 00	150 00
G. Burton, 12 m	900 00	94 50
K. Byrne, 12 m	720 00	315 00
F. B. Cameron, 12 m	780 00	94 50
B. H. Challenor, 12 m. (overtime, see A.R.G., Toronto, page F—23)	1,200 00	297 00
G. Cooper, 6 m. to Sept. 30 at $780 (less 15 d.)	357 50	43 29
M. L. Cornett, 12 m	900 00	94 50
M. N. Cornett, 12 m	900 00	94 50
M. N. Craig, 12 m	840 00	94 50
V. C. Davey, 12 m. at $780 (less 5 d.)	769 52	310 77
N. Dempster, Nov. 16 to Mar. 31 at $720	270 00	35 42
K. E. Devitt, 12 m	1,320 00	
A. O. Ellis, 12 m. at $1,320 (less ½ d. and deductions, $21.29)	1,296 88	46 50
G. S. Farrell, 12 m	1,200 00	60 00
E. Ferris, 3 m. to Jan. 31 at $720	180 00	
J. R. Finlayson, 12 m	1,620 00	
G. I. Fisher, 12 m	1,020 00	83 25
M. Forsyth, 3 m. to Mar. 31 at $720 (less deductions $1.94)	178 06	23 61
W. B. J. Fraser, 12 m. (overtime, see A. R. G., Toronto, Page F—23)	1,500 00	261 00
M. R. Gellatly, 12 m. at $1,320 (less ½ d.)	1,318 17	278 61
G. George, 12 m	720 00	94 50
H. M. George, 12 m	1,620 00	162 00
T. Gillespie, 12 m. (overtime, see A. R. G., Toronto, Page F—23)	1,200 00	60 00
L. Glionna, 12 m. at $900 (less 1 d. and deductions $2.42)	894 99	94 23
F. J. Graham, 12 m	2,700 00	
M. M. Gregor, 12 m	600 00	94 50
I. Green, Nov. 16 to Mar. 31 at $720	270 00	
W. R. Griffiths, 12 m	1,200 00	297 00
A. V. Hagerman, 6 m. to Sept. 30 at $780	390 00	47 22
F. J. Hamilton, 12 m	1,680 00	150 00
M. G. Hamilton, Oct. 15 to Mar. 31 at $720	332 90	32 56
I. Hayward, 12 m	780 00	94 50
C. E. Henry, 12 m	1,750 00	150 00
M. Hewer, Nov. 16 to Mar. 31 at $720	270 00	21 06
F. P. Hopkins, 12 m	3,000 00	
A. C. W. Horne, 12 m. at $1,800 (less 1 m. 16 d.)	1,572 58	103 98

Salaries and Bonus: Administration of the Business Profits War Tax Act and the Income War Tax Act — **Traitements et boni: Administration de la Loi de la taxe de guerre sur les profits d'affaires et de la Loi de la taxe de guerre sur le revenu**	Salary — Traitements	Bonus — Boni
	$ cts.	$ cts.
Toronto—*Continued*—*Suite*—		
M. Hosie, Aug. 20 to Dec. 31 at $720	263 23	34 53
F. B. Houston, 12 m. at $1,500 (less 2 d. and deductions $54.43)	1,437 51	
A. J. Jacobs, 7 m. to Oct. 31 at $900 (less 14 d.)	491 13	51 54
R. H. Jenkinson, 12 m	1,500 00	261 00
F. J. Johnson, 12 m. at $1,680 (less ½ d.)	1,677 67	
R. J. Johnson, 12 m	1,500 00	261 00
F. Kelly, 12 m. at $720 (less ½ d.)	719 00	94 37
M. Kennedy, 12 m	720 00	94 50
M. E. Kennedy, 5 m. to Aug. 31 at $780	325 00	39 35
M. G. Kennedy, 12 m	780 00	94 50
T. J. Kennedy, 6 m. to Sept. 30 at $1,020 (less 5 d.)	496 29	40 46
E. S. Kent, 12 m. at $1,320 (less 15 d. and deductions $3.55)	1,261 45	267 38
M. Kerr, 12 m. at $720 (less ½ d.)	719 03	94 37
G. Kimball, 12 m	720 00	94 50
R. J. Kirk, 12 m	1,200 00	60 00
B. B. Lane, 9 m. to Dec. 31 at $720	540 00	70 83
L. G. Leslie, 12 m	780 00	94 50
I. Lillow, 12 m	720 00	94 50
R. Lindblad, April 1 to June 14 at $780	160 33	19 83
B. M. Little, 12 m. at $900 (less ½ d.)	898 75	94 37
P. I. Lockhart, 12 m. at $780 (less deductions $1.05)	778 95	94 50
P. M. Lockhart, 12 m. at $780 (less deductions $2.10)	777 90	56 25
E. Longmore, 8 m. to Nov. 30 at $800 (less ½ d.)	532 20	62 83
A. A. McCartney, Oct. 18 to Mar. 31 at $720	327 10	42 90
R. A. McCleary, 9 m. to Dec. 31 at $1,200 (less 1 m. 16 d.)	748 39	185 23
G. B. McClellan, 12 m	1,380 00	279 00
C. S. McCollum, 12 m. at $1,600 (less 1 d.)	1,595 56	
G. C. McDonald, 12 m	2,000 00	63 00
T. A. McDonald, 12 m. at $1,680 (less ½ d.)	1,677 67	149 79
I. McDougall, 12 m	800 00	94 50
P. C. McGovern, 12 m	1,200 00	297 00
M. V. McGuire, 12 m	720 00	88 94
G. A. McIntyre, 12 m. at $780 (less 16 d.)	746 45	90 44
L. V. McKenzie, 12 m	1,200 00	60 00
E. McLachlan, 12 m	780 00	94 50
D. G. McLachlan, 12 m	1,500 00	261 00
I. McLeman, 4 m. to July 31 at $720	240 00	31 48
R. L. McMillan, 12 m. at $1,800 (less ½ d. and deductions $2.42)	1,794 99	118 83
M. A. McWilliams, Oct. 15 to Mar. 31 at $720	332 90	43 67
J. P. Macdonald, 12 m. (overtime, see A. R. G., Toronto, Page F—23)	1,600 00	
R. S. Macnamara, 6 m. to Sept. 30 at $900 (less 8 d.)	430 00	45 12
D. Mann, April 4 to Sept. 30 at $720	354 00	46 43
K. L. Miller, 12 m. at $900 (less 4 d. and deductions $1.21)	888 99	93 47
B. L. Monkhouse, 12 m. at $1,800 (less 1 d. and deductions $9.68)	1,785 23	118 67
H. E. Morrison, 12 m	780 00	94 50
T. J. Munford, 12 m	1,200 00	297 00
M. Murray, 12 m	720 00	56 25
M. G. Nagle, 12 m	720 00	315 00
H. Norris, 12 m	720 00	94 50
I. O'Brien, 12 m	720 00	94 50
H. D. Paterson, inspector, 12 m	4,500 00	
G. M. Patrick, 12 m	1,750 00	150 00
D. W. Paton, 12 m	1,500 00	261 00
J. G. Patterson, 12 m. at $1,620 (less 1 d.)	1,615 50	161 55
K. Patton, 12 m. at $720 (less deductions $7.74)	712 26	94 50
G. A. Penson, 12 m. at $1,500 (less 1 d. and deductions $2.02)	1,493 67	260 25
D. Pritchard, 3 m. to Mar. 31 at $720	180 00	14 04
M. Quinlan, 12 m	720 00	94 50
F. G. Reid, 12 m	2,280 00	60 00
E. G. Rice, 9 m. to Dec. 31 at $240	180 00	
C. W. Rigby, 12 m	1,200 00	297 00
P. Ritchie, 12 m. at $780 (less 1 d.)	777 76	94 23
H. Robinson, 12 m. (overtime, see A. R. G., Toronto, Page F—23)	1,200 00	297 00
H. Rolland, 12 m. at $800 (less 1 d. and deductions $3.23)	794 47	94 23
D. Rose, Nov. 16 to Mar. 31 at $720	270 00	35 42
A. H. Ross, 7 m. to Oct. 31 at $1,500	875 00	152 25
E. H. Ryan, 12 m. at $780 (less 1 d. and deductions $3.15)	774 61	94 23
J. A. Ryan, 12 m. at $800 (less 1 d. and deductions $2.15)	795.55	94 23
N. A. St. Clair, 12 m	1,380 00	279 00
B. M. Secord, 12 m. at $720 (less ½ d.)	719 03	94 37
S. J. Shelley, April 1-30 at $720	60 00	26 25

Salaries and Bonus: Administration of the Business Profits War Tax Act and the Income War Tax Act — Traitements et boni: Administration de la Loi de la taxe de guerre sur les profits d'affaires et de la Loi de la taxe de guerre sur le revenu	Salary — Traitements	Bonus — Boni
	$ cts.	$ cts.
Toronto—*Concluded—Fin—*		
J. R. Silver, 12 m. at $1,200 (less deductions $3.23)	1,196 77	60 00
E. J. Skinner, 12 m	1,200 00	297 00
H. Smith, 12 m	1,620 00	162 00
S. C. Speirman, 5 m. to Aug. 31 at $900	375 00	39 35
T. H. Speirman, 12 m	720 00	94 50
J. Stella, 3 m. to Mar. 31 at $720	180 00	14 04
M. P. Stephens, 12 m	720 00	94 50
G. L. Stevens, 12 m. at $960 (less ½ d.)	958 67	83 13
F. W. Strother, 12 m	1,380 00	
K. G. Sullivan, 12 m	720 00	94 50
K. M. Summer, Oct. 25 to Mar. 31 at $720	313 55	24 46
F. J. Sutton, 3 m. to June 30 at $2,000 (less 9 d.)	449 98	
A. Tate, 12 m. at $720 (less ½ d.)	718 97	94 36
R. Tate, 12 m	1,380 00	279 00
W. J. Taylor, 12 m	2,000 00	63 00
A. M. Thomas, 12 m	1,000 00	78 38
W. S. Thomson, 12 m. at $1,900 (less ½ d.)	1,897 27	68 90
C. W. Tom, 12 m	2,000 00	63 00
H. R. Turner, 12 m. at $2,280 (less 14 d. and deductions $12.26)	2,181 09	57 73
W. H. Wallace, 12 m	1,500 00	261 00
E. Watt, 12 m	720 00	94 50
E. R. Warburton, 12 m	1,200 00	297 00
J. A. Watt, 12 m	1,800 00	
M. Weldon, 12 m. at $780 (less ½ d.)	778 93	94 37
F. E. Williams, 12 m	1,500 00	261 00
E. M. Wilson, 3 m. to June 30 at $720	180 00	23 61
G. Wilson, 12 m	1,500 00	261 00
C. O. Winton, 12 m. at $720 (less ½ d.)	718 97	67 81
H. Wring, 4 m. to July 31 at $720 (less 2 d.)	236 13	30 97
W. L. Young, 5 m. to Aug. 31 at $840	350 00	39 35
Vancouver ($66,193.92)—		
F. S. Achurch, 12 m	720 00	94 50
P. Anderson, 12 m	600 00	56 25
A. Armstrong, 2 m. to May 31 at $780 (less 16 d.)	96 45	11 68
D. Bailey, 12 m	600 00	94 50
M. E. Barnes, 12 m	1,380 00	
D. Bell, 12 m	780 00	94 50
I. Billings, 12 m	660 00	94 50
J. Boucher, 5 m. to Aug. 31 at $1,500	625 00	108 75
M. I. Brown, 12 m	720 00	94 50
G. Cannon, 12 m	720 00	278 24
M. Carter, 12 m	600 00	56 25
A. T. Ceperley, 12 m	1,700 00	150 00
C. H. Clendenning, inspector, 12 m	4,200 00	
H. R. N. Clyne, 8 m. to Nov. 30 at $1,380	920 00	186 00
G. Coates, 12 m	660 00	56 25
M. Coughlin, 12 m	600 00	56 25
E. Cowper, 12 m	780 00	94 50
A. C. Cox, 12 m	2,250 00	60 00
H. Crawshaw, 12 m	2,200 00	60 00
L. S. Dobson, 12 m	2,100 00	60 00
J. Drew, 12 m	660 00	56 25
E. Ellis, 12 m	660 00	89 71
M. Faris, 12 m	600 00	90 32
I. Fraser, 5 m. to Aug. 31 at $600	250 00	23 40
B. Free, 12 m	720 00	56 25
R. Garrod, 12 m	600 00	56 25
S. A. M. Gilbert, 12 m	1,320 00	279 00
M. Graham, 3 m. to June 30 at $780	195 00	23 61
F. J. Grover, 12 m	2,600 00	
B. M. Hallett, 12 m	600 00	38 04
E. J. Harris, 12 m	900 00	149 58
F. N. Heal, 12 m	840 00	94 50
A. E. Hodge, 12 m	600 00	71 26
E. H. Jupp, April 1 to May 16 at $1,200	151 61	
A. E. Kidd, 5 m. to Aug. 31 at $480	200 00	23 40
E. F. Knight, 12 m	600 00	315 00
N. Lee, 12 m	3,300 00	
E. H. Littleton, 12 m	1,280 00	
E. M. Lock, 12 m	960 00	83 25
F. Longley, May 1-31 at $660	55 00	4 68

Salaries and Bonus: Administration of the Business Profits War Tax Act and the Income War Tax Act — **Traitements et boni: Administration de la Loi de la taxe de guerre sur les profits d'affaires et de la Loi de la taxe de guerre sur le revenu**	Salary — Traitements	Bonus — Boni
	$ cts.	$ cts.
Vancouver—*Concluded—Fin*—		
Z. McConaghy, 12 m.	900 00	94 50
M. McGillis, 5 m. to Aug. 31 at $600	250 00	23 40
M. McGenley, 12 m.	1,380 00	
J. E. McGlashan, 12 m.	1,000 00	83 25
H. McLeish, 7 m. to Oct. 31 at $600	350 00	32 76
J. G. McKinlay, 12 m.	780 00	94 50
N. J. McPhail, 12 m.	780 00	94 50
E. Marshall, 7 m. to Oct. 31 at $660	385 00	32 76
I. Mitchell, 12 m.	660 00	56 25
L. F. Murphy, 12 m.	1,700 00	150 00
D. Nakayama, 12 m. at $600 (less 4 m.)	400 00	
P. D. Noon, 8 m. to Nov. 30 at $300	200 00	
G. M. Parrick, 12 m.	840 00	315 00
M. Potts, 12 m.	720 00	79 72
A. Rutherford, 12 m.	720 00	94 50
E. Sale, 12 m.	660 00	56 25
M. I. Sample, 12 m.	720 00	94 50
A. L. W. Saunders, 12 m.	1,500 00	261 00
E. G. Shane, 12 m.	1,860 00	
G. M. Steil, 12 m.	660 00	94 50
A. Stuart, 12 m.	1,150 00	72 00
M. Sully, 12 m. at $840 (less 3 m. 10 d.)	605 86	68 03
U. Syer, 12 m.	660 00	56 25
A. Y. Tullis, 12 m.	2,200 00	60 00
W. R. Wainewright, 12 m.	660 00	94 50
A. Whittaker, 12 m.	720 00	84 26
E. Wild, 12 m.	1,650 00	162 00
M. Wilkinson, 12 m.	780 00	315 00
T. G. Williams, 8 m. to Nov. 30 at $1,800 (less 20 d.)	1,100 00	72 67
T. Wong, 4 m. to Mar. 31 at $300	100 00	
D. M. Wright, 2 m. to May 31 at $600	100 00	9 36
Victoria ($3,075)—		
M. Burnett, 18 d. to July 31 at $2.50 per d.	45 00	
B. Cummins, 12 m.	780 00	94 50
J. H. Ross, assistant inspector, 12 m.	2,250 00	60 00
Walkerville ($5,121.45)—		
R. Hutchinson, 6 m. to Sept. 30 at $780 (less 16 d.)	356 45	25 66
E. S. Leatherdale, 3 m. to June 30 at $720	180 00	14 04
C. Leyden, 12 m.	1,800 00	119 00
M. Pare, 12 m.	720 00	56 25
M. Warnock, April 1-30 at $780	65 00	7 87
C. V. Waters, assistant inspector, 12 m.	2,000 00	38 78
Weyburn ($8,479.02)—		
M. E. Bell, July 5 to Mar. 31 at $840	620 96	69 81
G. M. Bowman, assistant inspector, 12 m.	2,700 00	
I. Cooper, 12 m.	660 00	94 50
E. Dalgliesh, April 1 to May 5 at $600	58 06	
J. Heaven, 12 m.	840 00	94 50
R. E. McCutcheon, 12 m.	1,500 00	261 00
E. McDonald, 12 m.	600 00	56 25
J. A. Templeton, 12 m.	1,500 00	261 00
Winnipeg ($82,265.93)—		
D. Abbie, 7 m. to Oct. 31 at $600 (less 28 d.)	304 84	28 53
E. W. Adams, 12 m.	720 00	56 25
T. J. Allison, 9 m. to Dec. 31 at $1,680 (less 24 d.)	1,151 60	102 82
M. Barker, 12 m.	780 00	94 50
F. Barnsley, 12 m.	900 00	94 50
G. Bartholomew, 12 m.	2,500 00	
W. Beattie, 12 m.	1,800 00	
G. W. Benson, 5 m. to Aug. 31 at $1,200 (less 28 d.)	409 68	101 40
L. E. Brownell, 12 m.	1,680 00	150 00
A. Bushby, 12 m.	1,680 00	
E. H. Carey, 5 m. to Aug. 31 at $780	325 00	131 25
T. L. Cavanagh, 12 m.	2,100 00	60 00
G. Chamberlain, 12 m.	1,080 00	315 00
E. C. Creery, 12 m.	1,080 00	72 00
T. A. Davies, 7 m. to Oct. 31 at $900 (less 16 d.)	486 30	51 03
C. W. Dempster, 12 m.	1,600 00	117 58
E. Dickson, April 1 to Oct. 3 at $540	274 36	
R. Dobney, 7 m. to Oct. 31 at $1,100	641 62	42 00
E. Duthoit, 12 m.	900 00	94 50

Salaries and Bonus: Administration of the Business Profits War Tax Act and the Income War Tax Act — **Traitements et boni: Administration de la Loi de la taxe de guerre sur les profits d'affaires et de la Loi de la taxe de guerre sur le revenu**	Salary — Traitements	Bonus — Boni
	$ cts.	$ cts.
Winnipeg—*Concluded—Fin—*		
A. J. Elsden, 12 m	1,500 00	261 00
A. A. Frew, April 1 to Nov. 10 at $1,680	1,026 66	91 67
A. W. Gibb, inspector, 12 m	4,500 00	
A. Grant, 12 m	720 00	94 50
W. Grant, 12 m	2,100 00	60 00
C. Hardy, 12 m	1,680 00	150 00
D. S. Hare, 12 m	1,680 00	150 00
A. Hay, 12 m	1,680 00	150 00
J. Healey, 12 m	540 00	56 25
A. J. Hemmeon, 12 m	1,800 00	119 00
B. J. Howlett, 12 m	1,200 00	60 00
L. Hutchinson, 6 m. to Sept. 30 at $780	390 00	28 08
L. H. Johnston, 12 m	1,680 00	
N. Johnston, April 1–30 at $840	70 00	7 87
H. H. Jones, 12 m	1,350 00	279 00
M. Kelly, 12 m	1,080 00	72 00
W. A. Kinniburgh, 12 m	2,100 00	60 00
W. Leslie, 12 m	1,680 00	150 00
H. E. Lilley, 12 m	1,680 00	150 00
S. E. Lyons, April 1–18 at $1,500	75 00	
A. McDill, 12 m	960 00	83 25
E. McGarrol, 12 m	780 00	94 50
W. McIntosh, 12 m	2,100 00	60 00
W. R. McLaughlin, 12 m	1,200 00	60 00
M. McLeod, 12 m	1,000 00	83 25
S. Meade, 8 m. to Nov. 30 at $780 (less 14 d.)	489 66	59 29
A. Mills, 12 m	1,500 00	
M. A. Mcar, 5 m. to July 31 at $1,800	750 00	
A. Morgan, 12 m	1,500 00	261 00
G. F. Munro, 12 m	1,680 00	
W. A. Munro, 12 m	2,500 00	
C. M. Newton, 3 m. to June 30 at $780 (less 15 d.)	162 50	19 68
L. D. Rankin, 12 m	1,380 00	199 50
W. Robertson, 12 m	720 00	56 25
H. Robinson, 7 m. to Oct. 31 at $720 (less 15 d.)	390 97	51 28
L. R. Robson, 12 m	1,680 00	150 00
J. P. Ruiz, 5 m. to Aug. 31 at $1,800	750 00	49 55
M. Runolfson, April 1 to Oct. 6 at $720	371 61	48 75
D. Shearer, 4 m. to July 31 at $960	320 00	27 72
L. M. Simmonds, 12 m	900 00	94 50
C. Stephen, 2 m. to May 31 at $780	130 00	15 74
E. B. Tait, 12 m. at $1,800 (less 9 d.)	1,756 45	116 12
R. V. Taylor, 12 m	720 00	78 76
E. E. Thomas, 12 m	780 00	94 50
M. VanAlstine, April 1 to Oct. 4 at $900	459 68	48 24
L. Weaver, 12 m	1,680 00	104 44
E. Wilcox, 12 m	900 00	94 50
R. Willcox, 12 m	1,500 00	
L. A. Williams, 12 m	1,380 00	
J. Wylie, 12 m	2,000 00	63 00
W. A. Young, 8 m. to Nov. 30 at $1,320	880 00	
Yorkton ($9,643.14)—		
A. J. Blackwell, 12 m	1,200 00	255 52
G. H. Bradbrooke, assistant inspector, 12 m	2,700 00	
G. W. Butt, 6 m. to Sept. 30 at $1,200	600 00	30 00
V. Collacott, 8 m. to Mar. 31 at $900	600 00	62 96
H. Hing, 12 m	1,200 00	60 00
A. V. Laban, 12 m	1,600 00	162 00
M. I. Lorimer, 4 m. to July 31 at $900	300 00	31 48
C. McNair, 6 m. to Sept. 30 at $900 (less 15 d.)	412 50	43 29
M. Osborne, Oct. 9 to Mar. 31 at $900	430 64	26 87
J. Smith, 12 m	600 00	65 42
	1,163,378 93	107,369 19
Less—J. Totten, London, refund bonus, 1922-23, $23.40; M. F. Potter, Montreal, refund bonus, 1921-22, $9.37	.....	32 77
Total	.....	107,336 42
Charged as follows—		
Expenses of Administration of the Business Profits War Tax Act and the Income War Tax Act	1,163,378 93	
Provisional Bonus Allowance	107,336 42	
	1,270,715 35	

Expenses of Administration of the Business Profits War Tax Act and the Income War Tax Act **Frais d'administration de la Loi de la taxe de guerre sur les profits d'affaires et de la Loi de la taxe de guerre sur le revenu**	$	cts.
Head Office, Ottawa ($401,306.49)—Bureau principal, Ottawa—		
Salaries at Ottawa.....(Page F—14)	263,407	23
Travelling expenses: C. F. Elliott, $254.70; R. G. Graham, $516.82; A. Gray, $27.92; C. E. Gruson, $990.55; Y. E. Hawkins, $893.60; R. B. Law, $73.40; C. H. MacDonald, $912.29; H. McLaughlin, $50.90; J. Muir, $1,403.17; R. Pentland, $890.04; T. R. Russell, $970.95; R. Sharp, $374.68; C. A. Staite, $1,020.07; R. Swift, $58.75; R. G. Taylor, $18.70; P. H. Tod, $957.25.....	9,413	79
Legal services: A. R. Creagh, Vancouver, $995.10; Fingelstein & Co., Winnipeg, $672.12; sundry, $2,378.71.....	4,045	93
Edwards, Morgan & Co., chartered accountants, Toronto: services, Geo. Edwards, 16 d. at $50, $800; assistants, 65½ d. at $30; 2 d. at $15, $1,995; disbursements, $264.65	3,059	65
Express, $4,548.69; telegrams, $176.80; laundry, $171.74; water, $168.40....	5,065	63
Typewriter repairs and supplies, $410.95; cartage, $178.40; paper cups, $187.50	776	85
Newspapers and publications, $159; sundries, $505.13	664	13
Department of Public Printing and Stationery: printing, $84,546.78; stationery, $30,326.50	114,873	28
Belleville ($20,000.92)—		
Salaries.....(Page F—65)	17,444	38
Travelling expenses: J. M. Booth, $32.95; W. L. Doyle, $678.60; N. Fairman, $15.75; S. J. Gilmore, $244.35; A. L. Johnson, $39; H. M. Jones, $46; L. C. Pattrick, $85.75.....	1,142	40
Postage, $1,036.50; telephone service, $193.11; sundries, $184.53.....	1,414	14
Brandon ($4,377.47)—		
Salaries.....(Page F—65)	4,100	00
Postage, $181.95; sundry small items, $95.52.....	277	47
Brantford ($7,413.51)—		
Salaries.....(Page F—65)	6,840	00
Travelling expenses, G. Reddon, $33.20; postage, $421.95; sundries, $118.36..	573	51
Brockville ($3,098.01)—		
Salaries.....(Page F—65)	2,520	00
Travelling expenses: H. G. Breakell, $108.70; H. L. Porter, $86.20.....	194	90
Postage, $172.50; auto repairs and supplies, $119.67; sundries, $90.94.....	383	11
Calgary ($82,095.27)—		
Salaries.....(Page F—65)	74,650	02
Travelling expenses: Thoburn Allan, $544.95; C. H. Larbalestier, $114.50; H. C. Sparrow, $24.30.....	683	75
Postage, $5,549.78; towel supply, $104; typewriter repairs and supplies, $145.06	5,798	84
Telephone service, $233.90; express, $249.07; stationery, $157.60; sundries, $322.09	962	66
Charlottetown ($6,791.06)—		
Salaries.....(Page F—66)	6,140	00
Travelling expenses, P. Pope, $45.15; postage, $435; sundries, $170.91.....	651	06
Dauphin ($5,037.20)—		
Salaries.....(Page F—66)	3,340	00
Travelling expenses, T. F. Mackay, $570.80; postage, $1,015.30; sundries, $111.10	1,697	20
Dawson, Y.T. ($3,007.65)—		
Salaries.....(Page F—66)	2,700	00
Postage, $172.70; freight, $122.45; sundries, $12.50.....	307	65
Edmonton ($5,876.38)—		
Salaries.....(Page F—66)	5,268	55
Travelling expenses: P. Engel, $42.60; C. S. Kilgour, $173.13.....	215	73
Postage, $173.70; telephone service, $106.75; sundries, $111.65.....	392	10
Fort William ($15,261.53)—		
Salaries.....(Page F—66)	13,084	84
Travelling expenses, C. England, $304.40; postage, $1,726.13; sundries, $146.16	2,176	69

Expenses of Administration of the Business Profits War Tax Act and the Income War Tax Act—Continued **Frais d'administration de la Loi de la taxe de guerre sur les profits d'affaires et de la Loi de la taxe de guerre sur le revenu**—Suite	$ cts.
Halifax ($67,114.33)—	
Salaries..... (Page F—66)	58,331 51
Travelling expenses: W. Dickson, $294.02; P. L. Durant, $352.95; J. P. Edwards, $26.45; S. R. Foster, $44.35; D. S. Hart, $1,640; F. E. Herkins, $9.25; W. G. Kent, $152.68; A. P. MacKay, $343.75; W. H. Morrow, $62.66; S. B. Rhude, $180.02; N. L. Sherman, $243.40; C. F. Young, $304.35	3,653 88
Postage, $3,905.76; telephone service, $227.57; typewriter repairs and supplies, $113.40	4,246 73
Distributing income tax forms, $457.50; stationery, $143.11; sundries, $281.60	882 21
Hamilton ($78.276.16)—	
Salaries..... (Page F—67)	68,881 47
Travelling expenses: W. J. Callaway, $18.55; J. G. Church, $505.68; R. J. Ferguson, $31; J. P. Francis, $464.30; F. Harding, $37; A. Hartley, $122.65; W. H. Hunt, $538.26; P. Hymmen, $109.95; E. E. Lawrason, $33.45; M. I. McKeen, $25.75; W. Nicholson, $208; J. E. O'Sullivan, $243.75; C. M. Piercy, $166.70; B. Pree, $56.05; G. Reddon, $52.20; S. R. Reid, $85; M. H. Stack, $47.95; C. S. Walters, $162.30; J. W. Watters, $272.40; J. Wren, $175.14	3,356 08
Postage, $5,069.24; telephone service, $365.31; sundries, $604.06	6,038 61
Kingston ($25,366.16)—	
Salaries..... (Page F—68)	22,583 40
Travelling expenses, C. E. Miller, $125.04; postage, $2,093.76	2,218 80
Auto repairs and supplies, $328.73; telephone service, $106.34; sundries, $128.89	563 96
Kitchener ($3,406.47)—	
Salaries..... (Page F—69)	2,486 66
G. Reddon: travelling expenses, $515.90; moving expenses, $40	555 90
Postage, $103.55; sundry small items, $260.36	363 91
Lethbridge ($5,875.20)—	
Salaries..... (Page F—69)	3,150 00
Travelling expenses, N. J. Spedding, $2,102.15; postage, $434; telephone service, $103.95; sundries, $85.10	2,725 20
London ($63,083.40)—	
Salaries..... (Page F—69)	57,148 57
Travelling expenses: R. S. Booth, $15.60; W. G. Harding, $153.04; W. H. Irvine, $60.80; J. C. Kennedy, $18.85; H. Morgan, $51.15; H. I. Orr, $160.35; G. Plewes, $13.40; C. A. Prangley, $53.10; G. Tambling, $160.75; G. C. Weir, $24; J. H. C. Woodward, $391.95	1,102 99
Postage, $4,305.27; express, $143.62; telephone service, $195.98; sundries, $186.97	4,831 84
Montreal—Montréal ($282,812.68)—	
Salaries..... (Page F—70)	267,603 06
Travelling expenses: P. Brosseau, $649.45; W. J. Gerrard, $19.20; A. J. Grant, $341.69; C. E. Gruson, $25.95; J. B. Kreps, $390.10; G. C. Leroux, $71.70; P. F. McCaffrey, $145.45; W. McGrath, $31.30; G. L. McKee, $178.65; E. H. Madore, $294.29; C. L. Maguire, $153.80; E. H. Morlidge, $17.70; R. Parenteau, $989.37; F. X. Prud'homme, $86.55; A. H. Rowland, $21.35; J. C. Smith, $98.10; P. H. Tod, $27.75	3,542 40
Postage, $7,195.58; car tickets, $477; laundry, $355.80; ice, $180	8,208 38
Typewriter repairs and supplies, $607; adding machine repairs and supplies, $118.01	725 01
Telephone service, $1,149.89; meals for staff, $538.80; printing, $131.75	1,820 44
Sundry stationery supplies, $599.22; sundries, $314.17	913 39
Moose Jaw ($9,785.18)—	
Salaries..... (Page F—73)	8,385 00
Travelling expenses, T. B. Patton, $62.45; postage, $1,148.10; telephone service, $104.20; sundries, $85.43	1,400 18
Nelson, B.C. ($3,348.90)—	
Salaries..... (Page F—73)	2,640 00
Travelling expenses, D. O. Thomas, $492.01; sundries, $216.89	708 90

Expenses of Administration of the Business Profits War Tax Act and the Income War Tax Act—Continued **Frais d'administration de la Loi de la taxe de guerre sur les profits d'affaires et de la Loi de la taxe de guerre sur le revenu**—Suite	$ cts.
Ottawa District ($100,209.05)—District d'Ottawa—	
Salaries.....(Page F—17)	88,212 22
Travelling expenses: H. W. Airth, $677.32; F. W. Allen, $1,203.95; J. H. Barker, $611.46; E. E. Botten, $235.25; C. S. Brunton, $767.67; K. Fellowes, $93; P. A. Frappier, $327.05; F. D. Gervais, $422.52; J. O. Jones, $745.42; N. Longtin, $804.65; D. M. Muirhead, $244.30; F. W. Potts, $189.81; G. H. Stanley, $444.35.....	6,766 75
Postage, $4,617.73; express, $244.90; towel supply, $119.73; sundries, $247.72	5,230 08
Prince Albert ($24,436.45)—	
Salaries.....(Page F—73)	21,763 87
Travelling expenses: D. A. Henderson, $71.60; W. P. Ralls, $718.30.....	789 90
Postage, $1,772.60; sundry small items, $110.08.....	1,882 68
Prince Rupert ($2,919.47)—	
Salaries.....(Page F—73)	2,385 00
Travelling expenses, J. S. Stevens, $255.15; postage, $72; sundries, $207.32..	534 47
Quebec—Québec ($66,938.39)—	
Salaries.....(Page F—73)	60,848 24
Travelling expenses: J. A. Beaulieu, $185.11; J. A. Bisson, $54.75; C. W. L. Carrier, $598.17; F. Coulonval, $240.07; L. Grenon, $263.32; P. Guertin, $166.88; A. Lafrance, $73.95; L. Lambert, $409.34; St. G. Lemoine, $191.69; J. A. Ross, $86.91; L. Van Borren, $814.02.....	3,084 21
Postage, $2,555.15; telephone service, $175.51; sundries, $275.28.....	3,005 94
Regina—Régina ($85,350.12)—	
Salaries.....(Page F—74)	74,382 97
Travelling expenses, W. Wilson, $38.85; cleaning offices, $514.75.....	553 60
Postage, $5,478.89; janitor services, $386.85; carrying mail, $162.....	6,027 74
Rent of offices, 12 m. to Apr. 30, 1924, $3,000; electric light, $113.25.....	3,113 25
Telephone service, $144.05; coal, 36.88 tons, $442.85; express, $83.45.....	670 35
Typewriter repairs and supplies, $156.70; stationery, $127.75; sundries, $317.76	602 21
St. Catharines ($10,787)—	
Salaries.....(Page F—75)	8,577 00
Travelling expenses: F. C. Ball, $40.15; E. J. S. Brown, $409.87; W. Nicholson, $158.55	608 57
Postage, $1,285; telephone service, $198.95; sundries, $117.48.....	1,601 43
St. John ($33,256.83)—	
Salaries.....(Page F—75)	27,400 00
Travelling expenses: A. A. Allingham, $348.59; W. H. Estabrooks, $1,038.78; F. H. Gardner, $1,530.24; R. D. Hoben, $228.35; N. P. MacLeod, $458.77; H. C. Wilson, $340.60.....	3,945 33
Postage, $1,364.73; telephone service, $271.60; sundries, $275.17.....	1,911 50
Saskatoon ($10,955.19)—	
Salaries.....(Page F—76)	10,074 03
Travelling expenses, D. Douglas, $24.30; postage, $677.68; sundries, $179.18.	881 16
Stratford ($2,445.86)—	
Salaries.....(Page F—76)	2,200 00
Travelling expenses, A. J. Roberts, $124.68; sundries, $121.18.....	245 86
Sydney, C.B. ($771)—	
Salaries, $600 (Page F—76); sundries, $171.....	771 00
Toronto ($165,067.31)—	
Salaries.....(Page F—76)	153,071 90
Travelling expenses: K. E. Devitt, $32.70; A. O. Ellis, $144.30; F. J. Graham, $33.35; A. C. W. Horne, $182.83; G. C. McDonald, $20.50; H. D. Paterson, $172.49; C. W. Tom, $62.50; W. H. Wallace, $50.57..	699 24
Postage, $8,915; towel supply, $414.70; typewriter repairs and supplies, $151.87	9,481 57
Telephone service, $1,208.47; car tickets, $120; meals for staff, $129.85....	1,458 32
Sundry stationery supplies, $244.07; sundries, $112.21.....	356 28

Expenses of Administration of the Business Profits War Tax Act and the Income War Tax Act—Concluded **Frais d'administration de la Loi de la taxe de guerre sur les profits d'affaires et de la Loi de la taxe de guerre sur le revenu**—Fin	$ cts.
Vancouver ($76,393.07)—	
Salaries.....(Page F—78)	66,193 92
Travelling expenses: J. Boucher, $48.75; A. T. Ceperley, $175.70; C. H. Clendenning, $38.30; H. R. N. Clyne, $38.97; A. C. Cox, $499.30; H. Crawshaw, $165.61; L. S. Dobson, $44.15; S. A. M. Gilbert, $11.65; F. J. Grover, $180.55; N. Lee, $204.35; E. G. Shane, $214.40; D. O. Thomas, Nelson, $99.60; A. Y. Tullis, $72.12; E. Wild, $25.50; F. G. Williams, $20	1,838 95
Postage, $4,928.93; electric light, $149.89; towel supply, $132	5,210 82
Telephone service, $1,016.55; moving telephone system, $332.90	1,349 45
Expenses obtaining income tax returns, $346.15; car tickets, $166.60; meals for staff, $151.59	664 34
Typewriter repairs and supplies, $270.50; stationery, $402.84; sundries, $462.25	1,135 59
Victoria ($3,768.24)—	
Salaries.....(Page F—79)	3,075 00
Travelling expenses, J. H. Ross, $168.70; postage, $333.79; telephone service, $123.60; sundries, $67.15	693 24
Walkerville ($5,430.10)—	
Salaries.....(Page F—79)	5,121 45
Travelling expenses: C. Leyden, $34.40; C. V. Waters, $80.40	114 80
Postage, $88.46; telephone service, $83.13; sundries, $22.26	193 85
Weyburn ($9,560.30)—	
Salaries.....(Page F—79)	8,479 02
Postage, $950.65; telephone service, $76.85; sundries, $53.78	1,081 28
Winnipeg ($89,830.13)—	
Salaries.....(Page F—79)	82,265 93
Travelling expenses: G. Bartholomew, $43.20; A. W. Gibb, $137.63; A. Hay, $109.75; A. J. Hemmeon, $63.20; T. F. Mackay, $26.25; A. R. McLean, $17.70; M. A. Moar, $39.70; E. B. Tait, $22.70	460 13
Postage, $5,764.07; water, $98; express, $198.07; towel supply, $106.85	6,166 99
Telephone service, $198.55; stationary, $251.68; sundries, $486.85	937 08
Yorkton ($10,982.66)—	
Salaries.....(Page F—80)	9,643 14
Postage, $1,058.28; telephone service, $114.85; sundries, $166.39	1,339 52
Total	1,792,435 14

Ottawa Improvement Commission—Commission d'embellissement d'Ottawa	$ cts.
Receipts—Recettes	
Balance on hand, Mar. 31, 1923	32,534 31
Government grant to Mar. 31, 1924	150,000 00
Work done for Federal Government	7,467 55
Work done for Rockcliffe village	3,850 71
Work done for sundry persons	7,046 11
Rent of pavilions and policeman's residence	555 00
Sale of stone bench posts, $325; sale of artificial stone lamp stands, $175	500 00
Interest on savings account	664 21
Sundries	181 85
	202,799 74
Disbursements—Déboursés	
Expenditure for labour and materials	180,701 93
Balance on hand, Mar. 31, 1924	22,097 81
Pay Lists—Bordereaux de paye—($121,802.68)	
A. Stuart, superintendent of works, 12 m	4,000 00
W. E. O'Meara, purchasing agent, 12 m	2,400 00
A. Chevrier, clerk of works, 12 m	1,600 00
E. Surtees, messenger, 12 m	600 00
Foremen, mechanics, teamsters and labourers	113,202 68

Ottawa Improvement Commission—Continued **Commission d'embellissement d'Ottawa**—Suite	$ cts.
Accounts—Comptes—($58,899.25)	
Barrett Co., Ltd., Montreal: tarvia, 29,881 gal., $5,144.79; sales tax, $236.23; freight, etc., $87.13	5,468 15
Bray, C. L., purchase of two lots from R. P. Moodie	700 00
Butterworth, J. G. Co., Ltd., coal, 134.25 tons	1,771 06
Canadian National Railways: installing wig-wag signals, West End Driveway, $2,451.96; repairs to signals, $50.98; freight, $3.50	2,506 44
Canadian Pacific Railway Co.: cost of maintenance of crossing at Carleton Place subdivision, $213.45; freight charges, $771.08; sundries, $30	1,014 53
Crane Ltd.: plumbing supplies for comfort station on Driveway, $223.58; sales tax, $5.87	229 45
Foster, R. R.: sand, 3,387½ yd., $2,073.15; cartage, $1,653.25; sales tax, $93.13	3,819 53
Fraser & Co., rent of offices in Fraser Building, 1 y. to Feb. 29, 1924	800 00
Graham Bros., Ltd.: grass seed, 467 lb., $186.80; bulbs, plants and seeds, $158.95; flower pots, 8,500, $120.10; sundry garden supplies, $201.24	667 09
Grant Bros. Construction Co. Ltd.: spawls, 1,126 cu. yd., $675.60; stone, 430 cu. yd., $430; sales tax, $49.75	1,155 35
Hamilton Tar Products Co. Ltd.: tarco road dressing, 75,060 gal., $10,586.10; sales tax, $486.19	11,072 29
Imperial Oil Ltd., Toronto: gasoline, 3,219½ gal., $799.30; oil, 323 gal., $155.60; sundries, $18.87	973 77
Independent Coal Co., Ltd.: sawn logs, 24,625 ft., $200.93; coal, 5.973 tons, $89.63; lumber, $217.06	507 62
Kirby & Watson: services preparing index of property owned and leased by the Commission, $300; disbursements, $74.42	374 42
Lough & Morris, lumber, 15,300 ft	598 32
MacDonald, J. C.: tires, 12, $546.58; tubes, 11, $66.37; repairs, $21.77	634 72
McAuliffe-Davis Lumber Co.: pine, 7,915 ft., $531.84; sundry lumber, $1,037.53	1,569 37
McDougal's Ltd.: pipe, 155 lengths, $751.32; nails, $210.40; brooms, 12⅚ doz., $137.25; roofing, 78 rolls, $102.50; shovels, rakes and handles, $118.96; wheel barrows, 6, $57; sundry hardware, $940.65; sales tax, $52.12	2,370 20
McFarlane-Douglas Co. Ltd.: supplying and erecting tile roofing for comfort station on Driveway, $1,316.10; sundries, $37.90	1,354 00
McGrath Lumber Co.: pine, 49,993 ft., $2,349.68; B.C. fir, 16,740 ft., $1,041.30	3,390 98
Mills, A. K. & Son, tile and marble for comfort station on Driveway	1,098 30
Mott Co. Ltd., Montreal: plumbing supplies for comfort station on Driveway, $458.64; sales tax, $10.53	469 17
Northern Electric Co. Ltd., Montreal: lamps, 1,388, $678.25; globes, 200, $663.46; sales tax, $28.22	1,369 93
Ottawa Car Manufacturing Co. Ltd.: making body for truck, $300; repairs, $209.50; sales tax, $15.15	524 65
Ottawa Electric Co., current supplied	874 96
Ottawa Paint Works, Ltd.: paint, 570 lb., $244.93; lead, 425 lb., $60.19; shingle stain, 50 gal., $71.03; linseed oil, 50 gal., $64.75; sundry supplies, $76.70; sales tax, $12.57	530 17
Phillips, E. A., Electrical Works, Ltd., Montreal: cable, 5,500 ft., $902.50; reels, 3, $93; sales tax, $45.55; sundries, $11.69	1,052 74
Stuart, A., travelling expenses	617 00
Sutherland, J. & Son: materials supplied for comfort station on Driveway, $238.89; labour, $285.40; sales tax, $2.59	526 88
Wright & Co., cement, 948¾ brl., $3,083.58; bags, 3,795, $759; sales tax, $81.80, less bags returned, $409.89	3,514 49
L. Leblanc, compensation and expenses *re* loss of eye, $267; purchase of lots, $400	667 00
Car tickets, $300; legal services, $321.65; insurance premiums, $252.72	874 37
Plumbing supplies, $331.94; lumber, $236.69; stone, 175.87 ton, $412.71	981 34
Automobile repairs and supplies, $689.65; policemen's uniforms, $269.06	958 71
Shrubs and trees, $535.60; labour, $388.09; hose, 825 ft., $325.87	1,249 56
Lawn mowers, 36, $369; grates and frames, $135.28; caulkite, 50 gal., $110.25	614 53
Sundry repairs and supplies, $1,266.61; moving building, $100; sales tax, $57.44	1,424 05
Postage and excise stamps, $162; telephone service, $127.19; sundries, $284.92	574 11
Total	180,701 93

Ottawa Improvement Commission — Commission d'embellissement d'Ottawa	Expenditure 1923–24 — Dépenses 1923–24	Total Expenditure to March 31, 1924 — Total des dépenses au 31 mars 1924
	$ cts.	$ cts.
Sundry work by Commission, refunded	23,327 11	137,590 44
Rideau Canal Driveway, maintenance	24,825 00	338,735 19
Rideau Canal Driveway, construction	9,719 28	206,327 94
Rockcliffe Park, maintenance	8,700 00	86,003 27
Rockcliffe Park, construction	8,446 57	76,014 31
Bronson and Somerset Parks	1,351 95	16,624 91
Clemow and Monkland Avenues	2,838 00	26,261 00
Greenhouse	6,350 00	71,206 13
King Edward Avenue and Park	5,350 00	69,076 20
King Edward Avenue wall, construction	3,475 39	3,475 39
Macdonald Gardens	3,400 00	28,306 56
Minto Bridges	4,500 00	9,693 89
National Park	6,100 00	62,876 68
Nepean Point and Lady Grey Drive	5,075 00	49,952 00
Patterson Creek and Central Park	5,152 00	56,270 29
Strathcona Park	3,707 00	46,829 61
Western Driveway, maintenance	2,003 00	
Western Driveway, construction	34,500 16	154,218 82
Machinery, rolling stock, contingencies, etc	12,780 91	133,743 26
Superintendent and office staff	9,100 00	93,163 12
Interest on overdrafts	0 56	3,701 90
Redemption of debentures	.....	343,280 00
Expenditure in previous years on completed work	.....	814,329 08
Total	180,701 93	2,827,679 99

National Battlefields Commission
Commission des champs de bataille nationaux

$ cts.

National Battlefields Fund: Land Account—Caisse des champs de bataille nationaux: Compte des biens-fonds

Receipts—Recettes—	
Balance on hand, Mar. 31, 1923	61,092 79
Interest on deposits	2,348 00
Town of Montcalm, 12th payment on loan of $13,924.90	464 16
Town of Montcalm, interest on loan	246 28
	64,151 23
Expenditure—Dépense—	
Nil	
Balance on hand, Mar. 31, 1924	64,151 23

Quebec Tercentenary Celebration, 1908—Célébration du tricentenaire de Québec, 1908

Receipts—Recettes—	
Balance on hand, Mar. 31, 1923	5,649 29
Expenditure—Dépense—	
Nil	
Balance on hand, Mar. 31, 1924	5,649 29

Administration Account—Compte d'administration

Receipts—Recettes—	
Balance on hand, Mar. 31, 1923	1,512 14
Dominion Government grant	6,000 00
Interest on deposits	79 90
	7,592 04
Expenditure—Dépense—	
Charges of administration and other expenses	6,373 15
Balance on hand, Mar. 31, 1924	1,218 89

National Battlefields Commission—Continued **Commission des champs de bataille nationaux**—Suite	$ cts.
Details of the Expenditure—Détails des dépenses	
Commercial Academy, Quebec: rent of offices, 1 y. to Jan. 31, 1924, $1,100; water taxes, $62.	1,162 00
Doucet, A. E., civil engineer, Quebec, services, 4 d. at $50; 8½ d. at $25	412 50
Galipeault and Boisvert, Quebec, legal services	315 00
Gauvin, C. E., secretary: salary, 12 m. to Mar. 31, $2,500; sundry expenses, $53.36.	2,553 36
Langlois, Gédéon, clerical services, 12 m. to Mar. 31	1,500 00
Travel: Hon. A. Turgeon, $9.80; Sir Edmund Walker, $53.18	62 98
Sundry small accounts	367 31
Total	6,373 15
Park Account—Compte du Parc	
Receipts—Recettes—	
Balance on hand, Mar. 31 1923	1,213 18
Interest on deposits	42 30
L. P. Gagnon: stone crusher, $500; spreaders, $120	620 00
T. E. Rousseau, derrick and mixer	1,200 00
	3,075 48
Expenditure—Dépenses—	
Nil.	
Balance on hand, Mar. 31, 1924	3,075 48
Maintenance of the Park—Entretien du Parc	
Receipts—Recettes—	
Balance on hand, Mar. 31, 1923	3,337 89
Dominion Government Grant	35,000 00
Interest on deposits	197 25
Sundry receipts.	599 80
	39,134 94
Expenditure—Dépenses—	
Sundry charges and expenses	38,513 45
Balance on hand, Mar. 31, 1924	621 49
Details of the Expenditure—Détails des dépenses	
Altherr, E.: services as superintendent, 12 m. to Mar. 31, $3,000; allowance for heating and lighting house, $50; sundry expenses, $31.23	3,081 23
Canadian Import Co., Quebec, coal, 51.365 tons	774 92
Doucet, A. E., civil engineer, Quebec, services, 7½ d. at $25	187 50
Lachance, G. I., Quebec: cement, 675 sacks, $721.60; sundry supplies, $18.51; less sacks returned, 36, $9.80	730 31
Nadeau, L., Quebec: carriages for cannons on Martello Tower No. 2, 10, $520; park benches, 50, $325; lumber, 9,414¼ ft., $561.93; planks, 7,600 ft., $324; labour, 458 h., $343.55; sundry supplies, $157.25	2,231 73
Quebec City: shovelling snow, $609.81; taxes, $42	651 81
Quebec Railway, Light, Heat and Power Co., Ltd., electric light	1,964 75
Russell, John C., Montreal: tractor to hitch to mower, $1,350; 2 unit frame to attach to mower, $380; supplies for mower, $67.20	1,797 20
Labour pay lists, $18,055.65; constables' pay lists, $3,457.85	21,513 50
Telephone service, $144.26; insurance premiums, $472.03; express, freight and duty, $177.41.	793 70
Supplies for policemen's uniforms, $316.09; automobile repairs and supplies, $216.76.	532 85
Stone, 142.35 ton, $359.25; sand, 93.4 ton, $210.15; gasoline, 1,035 gal., $285.45	854 85
Sundry hardware, $913.62; hose, 810 ft., $132.79; hose reels, 3, $105.84	1,152 25

National Battlefields Commission—Concluded **Commission des champs de bataille nationaux**—Fin	$ cts.
Details of the Expenditure—Concluded—*Détails des dépenses*—Fin	
Garden supplies, $338.41; stove pipe, 450 ft., $149.94; sheeting, 280 yd., $101.57.	589 92
Cast iron wheels and supports, 5,036½ lb., $251.83; grass seed, 1,100 lb., $405; lawn mowers, 6, $130.46	787 29
Tree tanglefoot, 72 cans, $105.30; making gravel roof, $163.97; repairs, $178.11; sundries, $422.26.	869 64
Total	38,513 45

Martello Tower Account—Compte de la tour Martello

Receipts—Recettes—	
Balance on hand, Mar. 31, 1923.	17 60
Dominion Government grant	600 00
Interest on deposits	2 75
	620 35
Expenditure—Dépenses—	
Labour pay lists, $334.80; sundries, $25.17.	359 97
Balance on hand, Mar. 31, 1924.	260 38

Summary—Sommaire	Expenditure $ cts.	Grants $ cts.
Administration Account	6,373 15	6,000 00
Maintenance of the Park	38,513 45	35,000 00
Martello Tower Account	359 97	600 00
Total	45,246 57	41,600 00

Royal Commission on Pulpwood **Commission royale au sujet du bois de pulpe**	$ cts.
Joseph Picard, Quebec, chairman: remuneration, Sept. 10 to Mar. 31, 156 d. at $35; living allowance, 156 d. at $15; travel and disbursements, $487.85	8,287 85
W. A. Anstie, Vancouver, commissioner: remuneration, Sept. 5 to Mar. 31, 201 d. at $25; living allowance, 201 d. at $15; travel, $1,488.32	9,528 32
A. B. Kerr, Toronto, commissioner: remuneration, Sept. 9 to Feb. 29, 187 d. at $25; living allowance, 187 d. at $15; travel, $654.78	8,134 78
R. W. McLellan, Fredericton, commissioner: remuneration, Sept. 7 to Nov. 30, 80 d. at $25; living allowance, 80 d. at $15; travel, $269.31	3,469 31
J. G. Sutherland, Clyde River, N.S., commissioner: remuneration, Sept. 5 to Mar. 31, 196 d. at $25; living allowance, 196 d. at $15; travel, $990.92	8,830 92
E. H. Finlayson, secretary: living allowance, Sept. 29 to Mar. 24, 105 d. at $15; travel and disbursements, $688.45.	2,263 45
E. Druce, forestry assistant, travel	820 26
Reporting and transcribing evidence ($5,244.70)—	
Nelson R. Butcher & Co., Toronto, services of Mr. Playle: folios, 2,040 at 30c.; secretarial work, 22 d. at $1; living allowance, 22 d. at $7; travel, $58.15.	846 15
T. S. Hubbard: folios, 1,989 at 30c.; living allowance, 20 d. at $7; travel, $232.85.	969 55
M. F. Johnston: folios, 7,833 at 30c.; living allowance, 61 d. at $7; travel, $314.25.	3,091 15
L. Masson, Quebec: sittings, 9 at $5; night work, $5	50 00
E. C. Young: folios, 738 at 30c.; living allowance, 6 d. at $7; travel, $24.45	287 85
Stationery Office supplies, $170.48; advertising, $1,207.97; telegrams, $60.90	1,439 35
Printing, $81.77; auto hire, $55; sundry small items, $16.80	153 57
Total	48,172 51

Supervision of Government Purchases and Sales **Contrôle des achats et des ventes du gouvernement**	$ cts.
Salaries at Ottawa.....(Page F—19)	37,173 91
Department of Public Printing and Stationery: stationery supplies, $538.08; printing, $401.60.	939 68
Sundry payments.	833 04
Travelling expenses: L. H. Beer, $45.35; L. R. La Fleche, $40.25; J. B. Reade, $61.87; L. Walsh, $15.	162 47
Total.....	39,109 10

Unforeseen Expenses—Dépenses imprévues	$ cts.
Royal Commission appointed to investigate certain questions related to industrial unrest at Sydney, N.S. ($14,919.93)—	
J. W. Robertson, chairman: services, Oct. 16 to Feb. 9, 95 d. at $35; living allowance, 46 d. at $12.....	3,877 00
F. Bancroft, Toronto, commissioner: services, Oct. 16 to Feb. 10, 81 d. at $25; living allowance, 94 d. at $12; travel, $76.87.....	3,229 87
J. J. Johnston, K.C., Charlottetown, commissioner: service, Oct. 15 to Feb. 11, 84 d. at $25; living allowance, 96 d. at $12; travel, $305.56..	3,557 56
J. S. Westmoreland, secretary and reporter: services, Oct. 26 to Feb. 16, $990; travel and living expenses, $653.75.....	1,643 75
F. W. S. Galbraith, reporter: services, Oct. 30 to Jan. 11, $744; travel and living expenses, $187.70.....	931 70
I. Boyce, typist, services, Dec. 5 to Jan. 11, 32 d. at $6.50.....	208 00
D. S. Kerr, Montreal, chartered accountant: services, 4½ d. Dec. at $50; travel, $35.80.....	260 80
Travel: Col. W. H. P. Elkins, Halifax, $79.90; Col. E. Macdonald, Halifax, $68.23; sundry, $594.72.....	742 85
Rent of room at Sydney, $100; King's Printer's account, $81.30; sundry office expenses, $287.10.....	468 40
Expenses *re* investigation concerning rural credits and matters pertaining thereto—	
Dr. H. M. Tory: living allowance, Nov. 1 to July 1, 98 d. at $15; travel, $513.51; secretarial services, $50, total, $2,033.51, less $533.51 paid in 1924-25.....	1,500 00
Total....	16,419 93

Gratuities—Gratifications	$ cts.
Gratuities of two months' salary paid to families of deceased officials—	
Finance: C. S. Scott, clerk-bookkeeper.....	466 66
Taxation Branch: L. Branton, London, $110; M. E. Hartford, Montreal, $266.66; J. L. Thevanard, Halifax, $220.....	596 66
Total.....	1,063 32

Provisional Bonus Allowance—Boni provisoire de cherté de vie	$ cts.
Finance Dept., for details see page F—20, $57,284.64; page F—24, $7,167.50....	64,452 14
Taxation Branch, for details see page F—20, $35,470.63; page F—80, $107,336.42..	142,807 05
Supervision of Government Purchases and Sales, for details see page F—20.....	1,754 22
Total.....	209,013 41

The Public Service Retirement Act, 1920 **Loi de retraite du service public, 1920**	$ cts.
Annuities paid through the Finance Dept., $417,175.82; gratuities, $2,051.65 (for details see page F—43).....	419,227 47

Canadian Patriotic Fund—Fonds patriotique canadien	$ cts.
Contribution to the Canadian Patriotic Fund to assist it in carrying on its emergency relief work (See 12-13 George V, Chap. 12).....	210,000 00

Grants Specially Voted—Subventions par crédits spéciaux	$ cts.
Canadian Association for the Prevention of Tuberculosis	20,000 00
Canadian Athletic team at the International Olympic Games, 1924	15,000 00
Canadian Branch of St. John Ambulance Association	5,000 00
Canadian General Council of the Boy Scouts Association	15,000 00
Canadian Institute of Mining and Metallurgy	3,000 00
Canadian National Institute for the Blind	20,000 00
Canadian National Committee of Mental Hygiene	5,000 00
Canadian National Safety League	25,000 00
Canadian Social Hygiene Council	5,000 00
Canadian Press, Limited, Canadian Telegraph Service	50,000 00
Canadian Press, Limited, British Cable Service	8,000 00
Dominion Council of Girl Guides	3,000 00
Interparliamentary Union for Peace	200 00
Royal Astronomical Society	2,000 00
Royal Canadian Academy of Arts	7,500 00
Royal Society of Canada	8,000 00
Scottish Pioneer Association, to assist in the "Hector" celebration	15,000 00
Subscription to the Empire Parliamentary Association	2,000 00
Towards construction of Champlain Monument at Orillia, Ont	5,000 00
Victorian Order of Nurses	10,000 00
Total	223,700 00

Ottawa Branch of the Royal Mint Hôtel royal de la Monnaie, à Ottawa	$ cts.
Salaries and maintenance, statutory	200,000 00

City of Ottawa—Cité d'Ottawa	$ cts.
Annual payment to Corporation of the City of Ottawa under 10-11 Geo. V, chap. 15	75,000 00

Board of Audit, 13-14 Geo. V, Chap. 30—Bureau d'audition	$ cts.
Travelling expenses, J. C. Saunders, to Toronto and return	32 00

Open Account: Housing Scheme—Compte Courant: Construction d'habitations

Loans to Provinces to encourage the erection of dwelling houses — *Prêts aux provinces pour encourager la construction d'habitations*	1923-24	Previous to 1923-24	Total
	$ cts.	$ cts.	$ cts.
British Columbia—Colombie-Britannique		1,701,500 00	1,701,500 00
Manitoba—Manitoba		1,975,000 00	1,975,000 00
New Brunswick—Nouveau-Brunswick		1,525,000 00	1,525,000 00
Nova Scotia—Nouvelle-Ecosse		1,537,000 00	1,537,000 00
Ontario—Ontario		9,350,000 00	9,350,000 00
Prince Edward Island—Ile du Prince-Edouard		50,000 00	50,000 00
Quebec—Québec	2,967,972 96	4,391,616 66	7,359.589 62
Total	2,967,972 96	20,530,116 66	23,498,089 62

Loans to Railways, 1923-24—Prêts aux chemins de fer, 1923-24

	Appropriation — Crédit	Expenditure — Dépense
	$ cts.	$ cts.
Canadian National Railways—Chemins de fer nationaux-canadiens.....	73,000,000 00	24,550,000 00
Allocated by the Railways as follows:—		
Canadian Northern Railway—Chemin de fer canadien-nord—For interest		12,655,019 57
Canadian Government Railways—Chemins de fer de l'Etat—		
Operating deficit.....	466,705 66	
Additions and betterments.....	6,189,037 80	6,655,743 46
Grand Trunk Pacific Railway—Grand-Tronc-Pacifique—		
Operating deficit.....	1,559,110 63	
Interest.....	1,925,706 96	
Additions and betterments.....	1,754,419 38	
		5,239,236 97
Total.....	.....	24,550,000 00

Loan to Canadian Government Merchant Marine, Limited, 1923-24

—

Prêt à la marine marchande du gouvernement canadien, Limitée, 1923-24

	Appropriation — Crédit	Expenditure — Dépense
	$ cts.	$ cts.
Canadian Government Merchant Marine, Lt'd.....	1,500,000 00	1,500,000 00
Applied in the payment of operating deficits during 1923–24.		

Advances to Harbour Commissions, 1923-24

—

Avances aux commissions de ports, 1923-24

Under Statute—Aux termes des statuts

Montreal Harbour Commission.....	$ 3,285,000 00
Quebec Harbour Commission.....	449,000 00
Vancouver Harbour Commission.....	2,778,000 00
Total.....	6,512,000 00

Finance Department: Revenue — **Ministère des Finances: Revenus**	—	$ cts.	$ cts.
Summary—Sommaire			
Casual Revenue—Finance.....	(Page F—92)	534,588 83	616,442 69
Casual Revenue—Pensions.....	(Page F—93)	81,853 86	
Fines and Forfeitures.....	(Page F—93)	.....	27,230 74
Interest on Investments.....	(Page F—93)	.....	11,916,479 11
Premium, discount and exchange.....	(Page F—94)	.....	2,159,517 49
War tax collected.....	(Page F—95)	.....	61,359,885 53
Superannuation Revenue (Fund No. 1).....	(Page F—95)	.....	8,722 24
Total.....	.....	.....	76,088,277 80

Finance Department: Revenue — Ministère des Finances: Revenus	$ cts.	$ cts.	$ cts.
Casual Revenue—Revenu casuel			
Sundry banks, interest on excess circulation			58,691 61
Outstanding cheques, $184,941.12; conscience money, $408.43			185,349 55
Law costs collected, Income Tax Act		3,286 38	
Less—Legal disbursements		3,283 24	
			3 14
Fees for transferring and registering bonds		47,232 64	
Less—Printing bonds, $27,973.70; insurance on bonds, $3,251.34		31,225 04	
			16,007 60
Registration fees under Bank Act, $4,706.50; outstanding receipts, $13,832.88			18,539 38
Difference in value allowed on gold bars shipped to New York			941 38
Unclaimed refunds of income tax			712 49
Sale of pulp, currency branch, $530.02; sundries, $329.80			859 82
Mint—			
Refining gold, $33,382.13; sale of silver sweep, $5,404.98		38,787 11	
Sale of platinum recovered from deposits, $1,102.35; sundries, $279.75		1,382 10	
			40,169 21
Profit on Gold Coinage—Profit sur le monnayage de l'or			
Bullion on hand, April 1, 1923		180,402 55	
Cash on hand, April 1, 1923		27,850 69	
Bullion purchased during year		7,362,975 30	
		7,571,228 54	
Less—			
Fine gold bars received from Mint	7,329,585 60		
Excess gold received from Mint	38,825 48		
Coin and bullion on hand, Mar. 31, 1924	154,240 67		
Cash on hand, Mar. 31, 1924	54,114 99		
		7,576,766 74	
Profit			5,538 20
Profit on Copper Coinage—Profit sur le monnayage du cuivre			
Metal on hand, April 1, 1923		16,122 45	
Coin on hand, April 1, 1923		27,872 45	
Worn copper received during year		321 79	
		44,316 69	
Less—			
Metal on hand, Mar. 31, 1924	13,791 30		
Coin on hand, Mar. 31, 1924	25,109 80		
Mutilated copper held in Finance Dept	169 52		
		39,070 62	
		5,246 07	
Coinage during the year		20,800 00	
Profit			15,553 93
Profit on Nickel Coinage—Proât sur le monnayage du nickel			
Nickel blanks on hand, April 1, 1923		35,857 48	
Coin on hand, April 1, 1923		166,159 30	
		202,016 78	
Less—			
Nickel blanks on hand, Mar. 31, 1924	3,874 18		
Coin on hand, Mar. 31, 1924	274,294 65		
Mutilated coin	2 02		
		278,170 85	
		76,154 07	
Coinage during the year		124,500 00	
Profit			200,654 07
			543,020 38

Finance Department: Revenue — **Ministère des Finances: Revenus**	$ cts.	$ cts.	$ cts.
Casual Revenue–Concluded—**Revenu casuel**–fin			
Loss on Silver Coinage—Perte sur le monnayage de l'argent			
Bullion on hand, April 1, 1923		985,506 49	
Coin on hand, April 1, 1923		889,755 55	
Bullion purchased during year		47,125 72	
Worn silver received for recoinage		179,778 88	
		2,102,166 64	
Less—			
Bullion on hand, Mar. 31, 1924	1,148,743 50		
Coin on hand, Mar. 31, 1924	865 755 55		
Worn silver in Finance Dept., Mar. 31, 1924	55,236 04		
		2,069,735 09	
		32,431 55	
Coinage during the year		24,000 00	
Loss			8,431 55
Total			534,588 83

Board of Pensions Commissioners—Bureau des commissaires des pensions

Casual Revenue—Revenu casuel

	$ cts.
Refund of previous years' expenditure—	
European War Pensions, 1917–18 and previous, $337.03; 1918–19, $1,783.30; 1919–20, $8,112.61; 1920–21, $15,011.17; 1921–22, $14,670.88; 1922–23, $40,920.98	80,835 97
Militia Pensions Act, 1901, $749; 1885 and General, $268.89	1,017 89
Total	81,853 86

Fines and Forfeitures—Amendes et confiscations	$ cts.	$ cts.
Fines collected under Income Tax Act	7,227 19	
Less—Costs of prosecutions	6,122 73	
		1,104 46
Penalties under Income Tax Act		19,560 28
Fines under Bank Act, $1,250; sundries, $16		1,266 00
Contractor's security forfeited—E. Gauthier		5,300 00
Total		27,230 74
Interest on Investments—Intérêt sur placements		
Bank of Montreal, London, interest on current account		29,489 42
Bank of Montreal, New York, interest on current account		31,700 70
Bank of Montreal, Ottawa, interest on special account		201,984 00
Interest on sinking funds—		
3½ p.c. loan of 1909–34	381,834 72	
3½ p.c. loan of 1930–50	525,026 71	
4 p.c. loan of 1940–60	251,593 59	
5 p.c. war loan of 1915–25	36,672 81	
5 p.c. war loan of 1916–31	37,529 92	
5 p.c. war loan of 1917–37	18,990 00	
		1,251,647 75
Loans to Banks under Finance Act, 1914, interest		775,170 38
Loans to Governments—Prêts à des gouvernements—		
Belgian Government, interest, 1 y. to Mar. 12, 1924 on $4,528,336 at 5 p.c	226,416 80	
French Government, interest, 1 y. to Dec. 31, 1923 on $5,730,000 at 5½ p.c	315,152 00	
Greek Government, interest 1 y. to Dec. 31, 1923 on $8,000,000	450,000 00	
Imperial Government, balance of interest after deducting interest due by Dominion Government to Mar. 31, 1924	3,711,471 52	
Roumanian Government, interest, 1 y. to Mar. 31 on $23,969,500 at 4 p.c	958,780 00	
		5,661,820 32

Finance Department: Revenue — Ministère des Finances: Revenus	$ cts.	$ cts.	$ cts.
Interest on Investments–Concluded — **Intérêt sur placements**–Fin			
Loans to Provinces—Prêts aux provinces—			
Manitoba, interest, ½ y. to Aug. 31, 1923, on $500,000 at 5 p.c.		12,500 00	
Saskatchewan, interest, 1 y. to Oct. 31, 1923, on $1,000,000 at 5 p.c.		50,000 00	
			62,000 00
Loans to Provinces for Housing Scheme—Prêts aux provinces pour aider à la construction d'habitations—			
British Columbia, interest, 1 y. to Dec. 31, 1923, on $1,701,500 at 5 p.c.		85,075 00	
Manitoba—			
Interest, 1 y. to Nov. 30, 1923, on $1,580,000 at 5 p.c.	79,000 00		
Interest, 1 y. to Feb. 15, 1924, on $395,000 at 5 p.c.	19,750 00	98,750 00	
New Brunswick—Nouveau-Brunswick—			
Interest, 1 y. to Oct. 15, 1923, on $620,000 at 5 p.c.	31,000 00		
Interest, 1 y. to Dec. 28, 1923, on $305,000 at 5 p.c.	15,250 00		
Interest, 1 y. to Jan. 22, 1924, on $600,000 at 5 p.c.	30,000 00	76,250 00	
Nova Scotia—Nouvelle-Ecosse—			
Interest, 1 y. to Nov. 11, 1923, on $300,000 at 5 p.c.	15,000 00		
Interest, 1 y. to Nov. 20, 1923, on $200,000 at 5 p.c.	10,000 00		
Interest, 1 y. to Feb. 19, 1924, on $200,000 at 5 p.c.	10,000 00		
Interest, 1 y. to Feb. 28, 1924, on $300,000 at 5 p.c.	15,000 00		
Interest, 1 y. to Mar. 15, 1924, on $500,000 at 5 p.c.	25,000 00		
Interest, 1 y. to April 2, 1924, on $37,000 at 5 p.c.	1,850 00	76,850 00	
Ontario—			
Interest, 1 y. to Jan. 31, 1924, on $6,250,000 at 5 p.c.	312,500 00		
Interest, 1 y. to Mar. 14, 1924, on $600,000 at 5 p.c.	30,000 00		
Interest, 1 y. to Mar. 26, 1924, on $2,500,000 at 5 p.c.	125,000 00	467,500 00	
Prince Edward Island—Ile du Prince-Edouard— interest, ½ y. to Oct. 17, 1923, on $50,000 at 5 p.c.		1,250 00	
Quebec—Québec—Interest, 1 y. to Dec. 31, 1923, at 5 p.c.		233,203 82	
			1,038,878 82
Miscellaneous loans—Prêts divers—			
Canadian Government Merchant Marine, interest, ½ y. to Feb. 27, 1924, on $180,000 at 6 p.c.		5,400 00	
City of Edmonton, interest, 1 y. to June 1, 1923, at 5½ p.c.		7,435 05	
Montreal Harbour Commission, interest, 1 y. to Dec. 31, 1923		1,210,431 86	
Montreal Turnpike Trust, interest, 1 y. to Dec. 31, 1923		6,915 14	
Province of Quebec Debt Account, interest, 1 y. to Dec. 31, 1923, on $1,473,609.63 at 4 p.c.		58,944 38	
St. John Bridge and Railway Extension Co., interest, 1 y. to June 30, 1923, on $433,900 at 4 p.c.		17,356 00	
Seed Grain and Relief, interest, 1 y. to Mar. 31, 1924		69,174 55	
Soldiers' Land Settlement, interest, 1 y. to Mar. 31, 1924, on loans to settlers at 5 p.c.		1,226,398 08	
Vancouver Harbour Commission, interest, 1 y. to Dec. 31, 1923		261,232 66	
			2,863,287 72
Total			11,916,479 11

Premium, Discount and Exchange Revenue — Revenu des primes, de l'escompte et de l'échange	$ cts.
Discount on funds purchased in New York for credit in London	1,106,576 97
Discount on funds purchased in Canada for credit in London	438,871 67
Discount on stocks purchased for sinking funds	579,981 58
Premium on New York and London cheques	34,087 27
Total	2,159,517 49

War Tax Collected—Perception des taxes de guerre	$ cts.
Banks	1,236,957 57
Business Profits Tax	4,752,680 89
Income Tax	54,204,027 99
Insurance Companies	857,586 98
Trust and Loan Companies	308,632 10
Total	61,359,885 53

Superannuation Revenue and Retirement Fund — Fonds de pensions et de retraite	Superannuation Revenue — Pensions		Retirement Fund — Fonds de retraite
	No. 1	No. 2	
	$ cts.	$ cts.	$ cts.
Agriculture	84 00	140 00	119,056 60
Archives			5,085 61
Auditor General's Office	356 40	247 80	11,047 55
Board of Pension Commissioners			12,607 29
Civil Service Commission			10,058 72
Customs and Excise	1,615 77	3,822 95	254,585 28
External Affairs	102 00		2,440 66
Finance	261 20	100 80	18,697 33
Governor General's Secretary's Office	180 00		914 42
Health			14,105 62
High Commissioner's Office	60 00		724 50
Immigration and Colonization			46,869 32
Indian Affairs	90 00	56 70	14,869 66
Insurance			3,176 01
Interior	349 20	98 00	173,927 81
Justice	314 60	35 00	8,802 02
Labour			8,016 16
Legislation	361 38	301 00	14,170 01
Marine and Fisheries	87 60	639 80	77,330 89
Mines	118 80		28,025 88
National Defence	59 50	553 94	43,827 95
Patent Office		90 30	7,789 81
Post Office	4,419 26	5,661 54	581,147 25
Printing and Stationery	88 40	76 64	19,056 25
Privy Council	134 13	312 83	817 35
Public Works		73 50	67,850 19
Railways and Canals		369 20	43,663 53
Royal Canadian Mounted Police			2,653 25
Secretary of State	32 00		5,249 89
Soldiers' Civil Re-establishment			2,285 69
Soldiers' Settlement Board			1,230 96
Trade and Commerce	8 00	444 85	60,828 04
Total	8,722 24	13,024 85	1,660,911 50
Superannuation Fund No. 2—Fonds de pension n° 2			
Balance, Mar. 31, 1923		1,455,575 75	
Abatements as above		13,024 85	
Interest		86,538 16	
Amount transferred from Consolidated Fund as required under Chap. 17, Sec. 18 R.S., 1906		131,715 00	
		1,686,853 76	
Less—Payments		40,891 37	
Balance, Mar. 31, 1924		1,645,962 39	
Retirement Fund—Fonds de retraite			
Balance, Mar. 31, 1923			10,577,476 91
Abatements as above			1,660,911 50
Interest			546,724 91
			12,785,113 32
Less—Payments			436,829 35
Balance, Mar. 31, 1924			12,348,283 97

AUDITOR GENERAL'S REPORT

1923-24

PART "G"

GOVERNOR GENERAL'S SECRETARY'S OFFICE

DETAILS OF EXPENDITURE

RAPPORT DE L'AUDITEUR GÉNÉRAL

1923-24

PARTIE "G"

SECRÉTARIAT DU GOUVERNEUR GÉNÉRAL

DÉTAIL DES DÉPENSES

Governor General's Secretary's Office — Secrétariat du Gouverneur général	$ cts.	$ cts.
Summary of Expenditure—Sommaire des dépenses		
Civil Government Salaries—		
Governor General	48,666 66	
Aides-de-Camp	10,000 00	
Governor General's Secretary	6,000 00	
Permanent Staff	18,285 00	
		82,951 66
Civil Government Contingencies—		
Printing and stationery	5,428 12	
Allowance for travel of Governor General	50,000 00	
Travelling expenses and taxi hire	3,369 30	
Sundries	6,031 12	
		64,828 54
Miscellaneous—		
Provisional bonus allowance (Vote 435)		1,491 60
Total expenditure		149,271 80

Abatements — Fonds de retraite	Governor General's Secretary's Office: Salaries at Ottawa — Secrétariat du Gouverneur général: Traitements à Ottawa	Salary — Traitements	Bonus — Boni
$ cts.		$ cts.	$ cts.
	Governor General—		
	His Excellency Lord Byng, 12 m	48,666 66	
	Governor General's Secretary—		
*180 00	A. F. Sladen, 12 m	6,000 00	
	Aides-de-Camp, 12 m	10,000 00	
	Staff—Personnel		
50 00	P. S. Burt, jr. clk. sten., 12 m	1,000 00	83 16
78 00	J. M. Cross, sr. clk. sten., 12 m	1,560 00	
213 75	J. F. Crowdy, deputy to Governor General's Secretary, 9 m. at $4,200, 3 m. at $4,500	4,275 00	
60 00	J. Guy, confidential mess., 12 m	1,200 00	297 00
45 00	E. G. Hearnden, jr. clk., 12 m	900 00	94 44
53 25	G. Johnson, sr. mess., 3 m. at $1,020, 9 m. at $1,080	1,065 00	315 00
34 75	F. G. Kennedy, orderly, 3 m. at $650, 9 m. at $710	695 00	315 00
50 25	J. H. Murton, sr. mess., 3 m. at $960, 9 m. at $1,020	1,005 00	315 00
151 50	F. L. C. Pereira, asst. deputy to Governor General's Secretary, 9 m. at $3,000, 3 m. at $3,120	3,030 00	
56 25	E. M. Stothers, clk. sten., 3 m. at $1,080 9 m. at $1,140	1,125 00	72 00
121 50	J. R. M. Walker, head clk., 9 m. at $2,400, 3 m. at $2,520	2,430 00	
		82,951 66	1,491 60

*Superannuation Fund No. 1. Other abatements to Retirement Fund.

Governor General's Secretary's Office: Civil Government Contingencies **Secrétariat du Gouverneur général: Dépenses contingentes du gouvernement civil**	$ cts.
Stationery Office supplies, $2,914.60; King's Printer's account, $2,513.52.....	5,428 12
Subscriptions to newspapers and publications, $1,264.44; postage, $583.86.....	1,848 30
Telephone messages, $500.05; telegrams, $2,145.37; taxi hire, $691.10.....	3,336 52
Messenger service, $165.70; uniforms for orderlies, $886.60; sundries, $485.10..	1,537 40
Travelling allowance, His Excellency, Baron Byng.....	50,000 00
Travelling expenses: J. F. Crowdy, $2,596.25; G. Johnson, $52.65; A. F. Sladen, $29.30.....	2,678 20
	64,828 54

AUDITOR GENERAL'S REPORT

1923-24

PART "GG"

DEPARTMENT OF HEALTH

DETAILS OF EXPENDITURE AND REVENUE

RAPPORT DE L'AUDITEUR GÉNÉRAL

1923-24

PARTIE "GG"

MINISTÈRE DE LA SANTÉ

DÉTAIL DES DÉPENSES ET DES REVENUS

Department of Health: Summary of Expenditure and revenue — Ministère de la Santé: Sommaire des dépenses et des revenus	Page in Part GG — Page dans la partie GG	$ cts.	$ cts.
Expenditure—Dépenses			
Civil Government—Gouvernement civil—			
Salaries under Supply Bill	2	140,601 33	
Contingencies	5	60,612 42	
			201,213 75
Health—			
Quarantine	5	210,168 32	
Immigration and Medical Inspection	10	49,999 23	
Administration of the Acts respecting Foods and Drugs	11	90,799 79	
Proprietary or Patent Medicines Act	14	2,827 46	
Marine Hospitals	14	109,793 02	
Medical Research, Standardizing and Testing Laboratory	18	9,645 40	
Pollution of Boundary Waters	18	2,496 86	
Combating Venereal Diseases	19	186,459 70	
			662,189 78
Miscellaneous—			
Canadian National Council of Child Welfare	19	5,000 00	
Provisional Bonus Allowance	19	22,027 72	
			27,027 72
Public Service Retirement Act, 1920	19	.....	1,530 00
Total Expenditure—Total des dépenses	.....	.....	891,961 25
Revenue—Revenus			
Sick Mariners' Fund	20	.....	172,319 15
Fines and Forfeitures	21	.....	19,138 39
Casual Revenue—			
Adulteration of Food and Drugs	21	2,733 00	
Opium and Narcotic Drug Act	21	3,660 00	
Patent Medicines Act	21	6,562 00	
Sundries	21	3,198 38	
			16,153 38
Total Revenue—Total des revenus	.....	.....	207,610 92

Abatements — Fonds de retraite	Department of Health: Salaries at Ottawa — Ministère de la Santé: Traitements à Ottawa	Salary — Traitements	Bonus — Boni
$ cts.		$ cts.	$ cts.
	Minister, Hon. H. S. Béland, salary under Department of Soldiers' Civil Re-Establishment.		
	Staff—Personnel		
300 00	Deputy Minister, J. A. Amyot, 12 m	6,000 00	
228 00	Assistant Deputy Minister, D. A. Clark, 12 m	4,560 00	
117 00	A. T. Allen, departmental accountant, grade 2, 12 m	2,340 00	
162 00	J. Anderson, departmental accountant, grade 4, 12 m	3,240 00	
51 00	V. M. Argue, file clerk, 12 m	1,020 00	83 25
59 25	M. K. P. Armstrong, departmental librarian, grade 1, 3 m. at $1,140, 9 m. at $1,200 (less half pay Feb. 1 to March 31)	1,085 00	276 74
50 25	M. A. Barclay, clerk-stenographer, 3 m. at $960, 9 m. at $1,020 (less ½ day)	1,003 63	314 57
53 25	L. Belliveau, clerk-stenographer, 3 m. at $1,020, 9 m. at $1,080	1,065 00	74 79
13 23	M. M. B. G. Berthiaume, junior clerk-stenographer, Oct. 23 to March 31 at $600	264 52	138 87
153 00	F. H. Brown, secretary, 12 m	3,060 00	
29 67	F. R. Browning, laboratory helper, April 5 to March 31 at $600	593 33	311 50
69 00	K. E. Brownrigg, senior clerk-stenographer, 12 m	1,380 00	
54 00	V. Clement, clerk-stenographer, 12 m	1,080 00	72 00
129 00	F. C. Collier, assistant chemist, 12 m	2,580 00	
25 50	B. J. Conway: office boy, 4 m. at $330; junior file clerk, 8 m. at $600	510 00	56 25
138 00	F. W. Cowan, head clerk, 12 m	2,760 00	
54 00	M. Cowie, clerk stenographer, 12 m	1,080 00	72 00

Abatements — Fonds de retraite	Department of Health: Salaries at Ottawa — Ministère de la Santé: Traitements à Ottawa	Salary — Traitements	Bonus — Boni
$ cts.	*Staff*-Con.—*Personnel*-Suite	$ cts.	$ cts.
66 75	B. W. Culyer, medical research assistant, 9 m. at $1,320, 3 m. at $1,380	1,335 00	279 00
48 00	T. J. Daley, senior statistical clerk, 3 m. at $1,600, 4 m. to Oct. 31 at $1,680 (resigned)	960 00	
72 00	A. M. Dare, senior supplies clerk, 12 m	1,440 00	261 00
105 00	J. Dick, assistant chemist, 12 m	2,100 00	
48 75	E. E. Doragh, clerk-stenographer, 9 m. at $960, 3 m. at $1,020	975 00	315 00
45 00	M. J. Dowd, junior clerk-stenographer, 12 m	900 00	94 50
72 00	G. Drouin, senior clerk-stenographer, 12m	1,440 00	
69 00	K. M. Dunbar, senior clerk-stenographer, 12 m	1,380 00	279 00
54 00	E. M. Durack, clerk-stenographer, 12 m	1,080 00	72 00
34 50	H. Finley, junior clerk-stenographer, 6 m. at $660, 6 m. at $720	690 00	94 50
11 25	P. B. Fraser, office boy, 6 m. at $330; 2 m. to Nov. 30 at $360 (resigned)	225 00	
96 00	J. J. Gale, principal file clerk, 12 m	1,920 00	63 00
11 25	A. H. Gauvin, junior clerk-stenographer, Nov. 16 to March 31 at $600	225 00	35 42
168 00	C. H. Godin, superintendent of Marine Hospital service, 12 m	3,360 00	
80 00	M. L. E. Goodhue, clerk, 12 m. (retired)	1,600 00	
51 00	E. C. Gourley, clerk-stenographer, 12 m	1,020 00	83 25
250 00	N. M. Harris, chief, division of Medical Research, 12 m. at $5,000 (less 31 d. half pay and 20 d. full pay)	4,516 96	
177 00	J. J. Heagerty, chief, Venereal Disease Control branch, 12 m	3,540 00	
75 00	M. I. Hickson, senior clerk-stenographer, 12 m	1,500 00	261 00
54 00	Margaret E. Hill, clerk-stenographer, 12 m	1,080 00	72 00
66 75	Mary E. Hill, senior clerk-stenographer, 9 m. at $1,320, 3 m. at $1,380	1,335 00	
54 00	F. M. Jarvis, file clerk, 12 m	1,080 00	72 00
129 00	L. E. Johnson, assistant chemist, 12 m	2,580 00	
159 00	W. V. Kitto, chemist, 12 m	3,180 00	
65 00	J. Ladouceur, clerk, 12 m	1,300 00	297 00
	M. A. Lallier, senior clerk-stenographer, 12 m	1,380 00	
220 67	H. M. Lancaster, chief Dominion analyst, April 30 to March 31, at $4,800	4,413 33	
36 00	G. Lanthier, junior account clerk, 12 m	720 00	56 25
27 50	M. B. Lavelle: junior clerk-stenographer, 3 m. to Oct. 31 at $600; clerk-stenographer, 5 m. at $960	550 00	58 26
171 00	A. Lemoine, assistant to chief Dominion analyst, 12 m	3,420 00	
52 50	M. Lewis, clerk-bookkeeper, 6 m. at $1,020, 6 m. at $1,080	1,050 00	315 00
56 25	G. MacDonald, clerk, 3 m. at $1,080, 9 m. at $1,140 (less military pay)	926 68	72 00
210 00	H. MacMurchy, chief, division of Child Welfare, 12 m	4,200 00	
52 65	R. R. McGregor, assistant chemist, April 1 to Sept. 12 at $2,340, (resigned)	1,053 00	
78 00	H. L. McKibbon, senior clerk-stenographer, 12 m. at $1,560 (less 7 d. full pay and 1½ d. half pay)	1,526 79	
34 44	J. W. McKinney, assistant chemist, Dec. 7 to March 31, at $2,100 (less 27 d.)	536 29	13 06
36 29	C. G. Morgan, office appliance operator, grade 2, July 30 to March 31 at $1,080	725 81	211 69
165 00	M. Morisset, head translater, 12 m	3,300 00	
55 50	G. L. Morse, clerk, 6 m. at $1,080, 6 m. at $1,140	1,110 00	315 00
75 00	J. V. Noonan, senior clerk-bookkeeper, 12 m	1,500 00	261 00
78 00	H. O'Brien, senior clerk, 12 m	1,560 00	202 00
36 00	L. O'Brien, junior file clerk, 12 m	720 00	231 99
53 25	M. E. O'Brien, clerk-stenographer, 3 m. at $1,020, 9 m. at $1,080	1,065 00	74 79
73 50	W. O'Connor, editorial assistant, 6 m. at $1,440, 6 m. at $1,500	1,470 00	
265 00	J. D. Pagé, chief of quarantine branch, 12 m	5,300 00	
108 00	G. H. Parry, principal clerk, 12 m	2,160 00	60 00
54 00	E. Pilon, stores clerk, 12 m	1,080 00	315 00
43 50	M. L. Proulx: junior clerk stenographer, 3 m. at $600; clerk-stenographer, 9 m. at $960	870 00	315 00
51 00	H. C. Quevillon, clerk-typist, 12 m	1,020 00	315 00
21 06	M. E. Rainboth, junior clerk, 3 m. at $720, July 1 to Oct. 22 at $780 (resigned)	421 13	52 81
54 00	W. J. Reilly, senior messenger, 12 m	1,080 00	315 00
4 64	A. H. F. Ross, office boy, Dec. 10 to March 31, at $300	92 74	4 08
106 50	J. F. Shaw, principal clerk-bookkeeper, 3 m. at $2,040, 9 m. at $2,160 (less military pay)	1,741 07	58 25
11 88	S. Sirkin, office boy, June 25 to Dec. 31, at $300; Jan. 1 to March 31 at $330	237 50	

Abatements — Fonds de retraite	Department of Health: Salaries at Ottawa — Ministère de la Santé: Traitements à Ottawa	Salary — Traitements	Bonus — Boni
$ cts.	*Staff*–Concluded—*Personnel*–Fin	$ cts.	$ cts.
72 00	E. Slater, senior clerk-stenographer, 12 m	1,440 00	
27 18	M. M. Smiles, junior clerk-stenographer, May 5 to March 31 at $600	543 55	50 88
60 00	A. J. L. Ste. Marie, clerk-stenographer, 12 m	1,200 00	60 00
25 50	E. I. Smith, clerk-stenographer, 6 m. to Sept. 30 at $1,020 (resigned)	510 00	28 08
2 50	D. Stewart, junior clerk-stenographer, April 1–15 at $600 (resigned)	25 00	3 93
42 00	M. Stuart, junior file clerk, 12 m	840 00	94 50
144 00	L. P. Teevens, head clerk, 12 m	2,880 00	
156 00	R. L. Treasure, senior clerk-bookkeeper, 12 m	1,500 00	
147 00	F. T. Wall, senior clerk, 12 m	1,440 00	261 00
58 00	F. W. Ward, chemist-pharmacologist, 4 m. to March 31, at $3,480	1,160 00	
52 50	E. E. Washington, clerk-stenographer, 6 m. at $1,020, 6 m. at $1,080	1,050 00	77 58
96 00	M. E. Whalley, junior chemist, 12 m	1,920 00	
117 00	R. D. Whitmore, assistant chemist, 12 m	2,340 00	60 00
102 00	A. Wright, junior chemist, 12 m	2,040 00	60 00
105 00	S. E. Wright, assistant chemist, 12 m	2,100 00	
	Civil Government Contingencies—Dépenses contingentes du gouvernement civil		
	M. M. B. G. Berthiaume, junior clerk-stenographer, Aug. 30 to Oct. 22 at $600	88 71	46 57
	G. Brisson, laboratory assistant, July 4 to Sept. 24 at $900	202 74	21 28
	F. R. Browning, laboratory helper, April 1–4 at $600	6 67	3 50
	M. Cassidy, clerk-stenographer, July 9 to Mar. 31 at $960	699 35	229 48
	T. Davis, senior laboratory assistant, April 1 to Jan. 4 at $1,200	912 90	225 94
	L. I. Ferguson, library helper, 1 m. to Aug. 3, Feb. 17 to Mar. 31 (less 1 d.) at $600	119 08	62 51
	G. S. Fraser, senior laboratory assistant, Apr. 1–12 at $1,200	40 00	2 00
	J. S. Guthrie, laboratory assistant, July 3 to Sept. 26 at $900	210 16	22 05
	W. J. Henry, clerk bookkeeper, 12 m	1,020 00	315 00
	M. A. Hewitt, clerk stenographer, Jan. 11 to Mar. 31 at $960	214 19	18 55
	M. M. Howell, junior clerk typist, May 22 to July 4 at $600	72 58	6 79
	M. Lavell, junior clerk-stenographer, 4 m. to July 31 at $600	200 00	31 48
	J. C. Mattice, office appliance operator, 3 m. to June 30 at $1,080	270 00	78 75
	A. Monette, office boy, April 1 to June 20 at $300	66 67	12 48
	E. P. O'Neill, clerk stenographer, Aug. 1 to Sept. 18 at $960	128 00	11 09
	B. E. Parry, supervising architect, 12 m	3,300 00	
	H. U. Patching, senior clerk-stenographer, July 10 to Aug. 20 at $1,320	149 03	
	R. F. Stringer, junior clerk-typist, Aug. 15 to Mar. 31 at $600	377 42	59 41
7,186 21		148,678 83	8,767 67
	Charged—		
	Civil Government: Salaries	140,601 33	
	Civil Government: Contingencies	8,077 50	
	Provisional Bonus Allowance		8,767 67
		148,678 83	8,767 67

Note.—All abatements to Retirement Fund.

	$ cts.
Health Department: Civil Government Contingencies **Ministère de la Santé: Dépenses contingentes du gouvernement civil**	
Salaries at Ottawa .....(Page GG—4)	8,077 50
Stationery Office supplies, $5,553.49; King's Printer's account, $30,532.65.....	36,086 14
Subscriptions to newspapers, $139; postage, $156.24; telegrams, $688.17.....	983 41
Express and freight charges, $1,492.79; telephone service, $168.14; sundries, $352.70	2,013 63
Travelling expenses: Hon. H. S. Beland, $98; A. T. Allen, $34.80; Dr. J. A. Amyot, $781.80; Dr. D. A. Clark, $759.45; F. C. Collier, $33.70; F. W. Cowan, $730.19; Dr. C. H. Godin, $1,900.35; Dr. N. M. Harris, $128.92; Dr. J. J. Heagerty, $1,146.22; W. V. Kitto, $71.70; H. M. Lancaster, $664.96; Dr. H. MacMurchy, $1,819.30; Dr. J. D. Pagé, $940.39; B. E. Parry, $884.38; G. H. Parry, $55.15; L. P. Teevens, $96.80; Dr. F. W. Ward, $124.74; R. D. Whitmore, $178.16..	10,449 01
Expenses of Provincial Health officers and others attending meetings at Ottawa of Dominion Council of Health: Dr. G. Bell, Winnipeg, $157.05; Dr. J. G. Fitzgerald, Toronto, $97.75; Mrs. Margaret Flatt, Saskatoon, $329.80; Dr. A. C. Jost, Halifax, $208.99; Dr. W. C. Laidlaw, Edmonton, $213.20; Dr. A. Lessard, Quebec, $163.50; Dr. J. D. MacLean, Victoria, $269.80; Dr. J. W. S. McCullough, Toronto, $103.63; Dr. G. G. Melvin, Fredericton, $171.67; B. Merson, Toronto, $137.50; Dr. F. C. Middleton, Regina, $157.55; Dr. A. C. Rankin, Edmonton, $238.25; Dr. M. M. Seymour, Regina, $250.59; W. F. Stephen, Huntingdon, Que., $68.80; Mrs. F. B. Tessier, Quebec, $110.15; Dr. H. E. Young, Victoria, $324.50.....	3,002 73
Total.....	60,512 42
Quarantine: Organized Districts and Public Health Generally **Quarantaine: Districts organisés et santé publique en général**	
Halifax, N.S.—Halifax, N.E. ($29,247.75, bonus—boni, $900.53)	
Graham, Dr. J. V., medical officer, grade 1: 12 m., $2,640; living allowance, $500; uniform, $120.23	3,260 23
Hardy, C., caretaker: 4 m. to March 31, at $840; bonus, $105.....	385 00
Himmelman, Miss F., graduate nurse: 12 m., $1,020; bonus, $279; uniform, $25; board of patients, 631 d., $450.90.....	1,774 90
O'Brien, J. B., caretaker: 12 m., $660; bonus, $157.50; uniform, $37.50.....	855 00
Osborne, S. H., teamster, Sept. 15 to March 31, at $720.....	392 00
Smith, E., hospital steward (at Grosse Isle in summer): April 1-15, Dec. 3 to March 31 at $1,380; bonus, $44.03; living allowance, $155.24; oilskin coat, etc., $10	719 35
Sullivan, J. B., teamster, 5 m. to Aug. 31 at $720; uniform, $37.50.....	337 50
Sullivan, R. A., hospital attendant: 12 m., $600; bonus, $315; uniform, $37.50..	952 50
Chaplains (part time): Rev. D. Edwards, 12 m., $100; Rev. J. Quinan, 12 m., $100	200 00
Services of launches: 42 trips inspecting vessels, $215; 26 trips to Lawlor's Island, etc., $139; transferring passengers from SS. *Caronia* to Lawlor's Island, $134.92; supplying 11,000 gals. water, $33.....	521 92
Anvil and forge, $45.35; cleaning supplies, $77.35; coal oil, $91.67.....	214 37
Drugs and medical supplies, $91.10; hardware, tools, etc., $182.99; laundry, $33.94	308 03
Lifebuoys, 4, $47; linoleum, $42; lubricating oils, $39.37.....	128 37
Oil barrels, $34.37; overalls and smocks, $57; ranges, 2 and installation, $108.58..	199 95
Ratchet die stocks, 2, $70; sundry repairs, $28.99; waste, $56.....	154 99
Telephone rental, $256.70; telephone tolls, $143.13; various small items, $118.10	517 93
Steamer *Minoca* ($19,226.24)—	
Pye, Chas. E., captain: 12 m., $1,920; living allowance, $300; uniform, $50..	2,270 00
Bates, G. T., engineer: 12 m., $1,800; living allowance, $300; uniform, $50;	2,150 00
Zwicker, A., assistant engineer: 12 m., less 29 d., $1,382.93; living allowance, $276.59; uniform, $48.....	1,707 52
Kennedy, L., acting assistant engineer: 32 d., $129.17; living allowance, $25.83	155 00
Doyle, L. A., mate: 12 m., $1,440; living allowance, $300; uniform, $48....	1,788 00
Deck hands, 2, $1,560; stokers, 2, $1,680; living allowance at $300, $1,200....	4,440 00
Uniforms for stokers and deckhands, $175; ferry fares for crew, $29.75.....	204 75
Dominion Coal Co., Ltd., coal, 289.371 t.....	2,459 68

Quarantine: Organized Districts and Public Health Generally—Continued **Quarantaine: Districts organisés et santé publique en général**—Suite	$	cts.
Halifax, N.S.—Concluded—*Halifax, N.-E.*—Fin		
Steamer *Minoca*—Concluded		
Halifax Shipyards, Ltd.: machinery repairs, $450; underwater repairs and painting, $1,385; hauling on marine railway, $159.50	1,994	50
Hendry, Ltd.: wharfage, Nov. 1, 1922 to March 31, 1924, $708.33; water, $49.10; towing, $20	777	43
Engine repairs, $236; inspection fee, $35; oil and oil barrels, $85.83	356	83
Paint, $86.76; propeller, $150; repairing and caulking deck, $330	566	76
Rope, $35.47; sanitary tank, $125; waste and packing, $41.70	202	17
Various small items	153	60
Louisburg, N.S.—Louisbourg, N.E. ($1,053.10)		
Lewis & Co., taking quarantine officer to steamers, 38 trips	570	00
Inspection of 49 vessels, $467.50; telephone rent, $15.60	483	10
North Sydney, N.S.—Sydney-Nord, N.E. ($4,794.60, bonus—boni, $315)		
Rindress, Dr. H., medical officer, grade 1, 12 m	1,600	00
Fraser, Jas. L., hospital attendant: 12 m., $400; living allowance, $140; bonus, $315	855	00
Steam tug *Zaidee*, services, 12 m. to Mar. 31	2,488	00
Telephone rental, $141; telephone tolls, $5.30; paint and hardware, $20.30	166	60
Charlottetown, P.E.I.—Charlottetown, I.P.-E. ($1,058.87, bonus—boni, $315)		
Ross, Dr. A., medical officer, grade 1 (part time), 12 m	400	00
Johnston, Dr. H. D., acting medical officer, grade 1 (part time), June 11 to 30	22	22
Henry, M., hospital attendant: 12 m., $400; living allowance, $140; bonus, $315	855	00
Telephone rental, $30; paint, hardware, etc., $49.15; small items, $17.50	96	65
Chatham, N.B.—Chatham, N.-B. ($1,442.16—bonus—boni, $315)		
Losier, Dr. A. J., medical officer, grade 1, part time: 12 m., $450; uniforms, $47	497	00
McFarlane, Thos., hospital attendant, 12 m., $400; bonus, $315; living allowance, $140	855	00
Electric light, $82.56; gasoline and oil, $60.49; hardware and paints, $60.17	203	22
Repairs to launch, etc., $68.30; telephone rental, $58.20; small items, $75.44	201	94
St. John, N.B.—St. Jean, N.-B. ($23,989.85—bonus, boni, $1,158.72)		
Rutherford, Dr. R. T., medical officer, grade 2, 12 m., $3,000; uniform, $124.58; travel, $67.03	3,191	61
Peloquin, Dr. J. B., medical officer, grade 1: 3 m. to March 31 at $2,400; living allowance, $267.74; clothing, $13.52; travel, $16.85	898	11
Bisson, G., senior hospital guard (from Grosse Isle) 1 m. at $960, 3 m. to March 31 at $1,020; bonus, $105; uniform, $52.35	492	35
Danielson, L. F., electrician engineer: 9 m. at $1,440, 3 m. at $1,500; uniform, $88	1,543	00
Delaney, Miss A. E., graduate nurse: 12 m., $1,020; bonus, $279; uniform, $29.45	1,328	45
Ennis, J., caretaker: 12 m., $1,080; bonus, $279; uniform, $52.35	1,411	35
Hargrove, F., public building engineer and caretaker and boatman: 12 m., $1,800; uniform, $40; board and travel, $63.50	1,903	50
Hargrove, J. W., hospital steward: 3 m. at $1,140, 9 m. at $1,260; bonus, $216.72; living allowance, $120; uniform, $46	1,612	72
Heans, E. O., engineer *Salucan*: Dec. 26 to March 31 at $1,200; board, $24	343	35
Kennedy, E. O., caretaker: 12 m., $1,080; bonus, $279; uniform, $85.50	1,444	50
McCallum, Miss J., elementary teacher, 10 m	385	00
O'Leary, Miss M., cook: 12 m., $855; aprons, $4.44	859	44
Belding, Wallace, contract for repairs to launch *Salucan*	825	22
Campbell, P. & Co.: carbide, 3 tons, $327; various plumbing and steamfitting work, $296.46	623	46
Mowry, Geo. A., purchase of 46-ft. gasoline motor launch (see correspondence, page GG—26)	1,000	00
Tug *Neptune* and owners: quarantine service, April 1 to May 15 and Oct. 25 to Jan. 20	4,069	35
Bedding, $104.61; brooms, mops, etc., $24.35; carbide, 5 tons, $220	348	96
Clothing, $57.40; coal oil, $51.85; customs duty on launch, $250	359	25

Quarantine: Organized Districts and Public Health Generally—Continued **Quarantaine: Districts organisés et santé publique en général**—Suite	$ cts.
St. John, N.B.—Concluded—*St-Jean, N.-B.*—Fin	
Drugs and medical supplies, $82.82; electrical supplies, $32.27; gasoline, $201.30..	316 39
Groceries and provisions, $536.81; hardware, paint, etc., $225.95.....	762 76
Horse feed, $133.91; launch repairs, $114.78; laundry work, $41.99.....	290 68
Legal services *re* launch *Eleanor*, $43; lubricating oil, $76.39.....	119 39
Rent of boat, at $2, $324; rent of berth for launch, $150; repairing cable, $92.38..	566 38
Telephone rental, $262.52; various small items, $190.83.....	453 35
Grosse Isle ($80,314.99—bonus—boni, $3,954.17)	
Martineau, Dr. G. E., medical officer, grade 3: 12 m., $3,960; uniform, $41; travel, $184.61	4,185 61
Piegay, Dr. J. B., medical officer, grade 1: 3 m. at $2,400, 9 m. at $2,520; uniform, $53.37; travel, $27.50	2,570 87
Cloutier, P., senior clerk: 12 m., $1,380; bonus, $261; uniform, $38.50.....	1,679 50
Chaplains, 12 m.: Rev. H. Gomery, Church of England, $1,200; Rev. H. Nicole, Roman Catholic, $1,200	2,400 00
Elementary teachers: Miss M. Bolduc, 3 m. to June 30, $60; J. C. Doyle, 7 m. to Mar. 31, $175	235 00
Hospital staff ($8,383.65)—	
Bernatchez, Mrs. J., laundress, April 16 to Nov. 30, $412.50; bonus, $59.93; clothing, $3.20	474 73
Bolduc, Mrs. E., cook, April 1 to Dec. 1, $572.30; clothing, $4.30.....	576 60
Bolduc, Miss E., graduate nurse, June 9 to Nov. 30, $405; uniform, $29.98..	434 98
Gamache, A.: hospital attendant, April 16 to Dec. 1, $376.61; winter guardian, $200; living allowance, $37.66; bonus, $315; uniform, $33.50....	962 77
Gaumond, A., assistant stationary engineer, April 1 to Dec. 31, Mar. 1-31, $950; bonus, $232.50; uniform, $70	1,252 50
Hamel, J.: hospital attendant, April 16 to Dec. 1, $376.61; winter guardian, $200; living allowance, $37.66; bonus, $315; uniform, $33.50.....	962 77
Lindsay, Miss M., graduate nurse: 12 m., $1,020; bonus, $35.23; uniform, $30.10	1,085 33
Smith, E., hospital steward: April 16 to Dec. 2, $869.92; bonus, $74.97; uniform, $38.50; travel, $73.60 (transferred to Halifax for winter months)	1,056 99
Talbot, Miss Y., graduate nurse, May 19 to June 5.....	43 95
Wade, Miss S., graduate nurse: 12 m., $1,020; bonus, $283.93; uniform, $30.10	1,334 03
Cooks' and nurses' helpers, 139½ d.	199 00
General staff ($8,243.57)—	
Bedard, C., plumber, etc.: 12 m., $1,260; clothing, $5.50; travel, $18.50.....	1,284 00
Caron, J., teamster: July 6 to Nov. 30, $284.55; clothing, $24.90.....	309 45
Fortin, E., baker and winter guardian: 12 m., $660; bonus, $315; clothing, $5.50	980 50
Gendron, A., plumber, etc.: 12 m., $1,200; clothing, $5.50.....	1,205 50
Guimond, A., carpenter: 12 m., $1,260; clothing, $5.50; travel, $16.54.....	1,282 04
Gysel, A., gardener: 12 m., $600; bonus, $315; clothing, $5.50.....	920 50
Lebel, F., teamster: April 1 to July 5, $189.68; uniform, $33.50.....	223 18
Masson, P., teamster: 12 m., $1,980; uniform, $58.40.....	2,038 40
Dynamo staff ($6,286.96)—	
Jacques, J., stationary engineer, April 1 to Dec. 31, Mar. 1-31, $1,100; bonus, $217.50; uniform, $44	1,361 50
Laliberte, A.: electrician engineer: 12 m., $1,560; bonus, $150; uniform, $44.	1,754 00
Mercier, L., fireman: April 1 to Dec. 31, March 1-31, $850; bonus, $247.50; uniform, $58.40	1,155 90
Morency, D., fireman: April 1 to Dec. 31, March 1-31, $750; bonus, $262.50; uniform, $58.40	1,070 90
Vallée, W., fireman: April 1 to Dec. 31, March 1-31 (less 9 d.), $727.50; bonus, $183.66; uniform, $33.50	944 66
Police staff, G. Bisson, senior hospital guard: April 1 to Nov. 30, $640 (transferred to St. John for winter months); bonus, $210; removal expenses, $166.70; uniform, $39.63	1,056 33
Drolet, Narcisse, Quebec: meat, vegetables, butter, eggs, etc.....	980 55
Paquet, J. H., Quebec: purchase of gasoline motor launch *Jeannette* with accessories (see correspondence, page GG—25).....	5,000 00

Quarantine: Organized Districts and Public Health Generally—Continued **Quarantaine: Districts organisés et santé publique en général**—Suite	$	cts.
Grosse Isle—Concluded		
Expenses of two trips to Grosse Isle of ice-breaker *Lady Grey*	248	01
Boiler inspection, $43; cleaning supplies, $177.85; clothing, $179.54	400	39
Coal oil, $130.16; compensation for lost bag, $75; cotton waste, $82.32	287	48
Drugs and medical supplies, $290.61; electrical supplies, $49.33; gasoline, $96.20	436	14
Freight and cartage, $42.89; hardware, paints, etc., $284.90; household linen, $57.75	385	54
Hospital treatment for 2 children, $154; lubricants, $92.24; metal polish, $69.12	315	36
Meals for boatmen, $43.20; postage, $44.50; provisions, $1,108.25	1,195	95
Rubber packing, $108.38; telegrams, $295.63; telephone rental, $68.04	472	05
Travel of employees, $82.91; various small payments, $405.55	488	46
Father Point ($7,626.89—bonus, $3.83)—		
Aylen, Dr. W. W., medical officer, grade 3: 12 m., $3,360; living allowance, $713.33; uniform, $57; travel, $221.15	4,351	48
Morais, Dr. J. A., medical officer, grade 1: April 1 to Nov. 15, at $2,400; bonus, $3.83; living allowance, $16.67; uniform, $116.69; removal expenses from Quebec, $127.17	1,764	36
Peloquin, Dr. J. B., medical officer, grade 1 (transferred to St. John): salary, Dec., $200; uniform, $45	245	00
Letourneau, E., steward: April 16 to Nov. 30 at $1,020; uniform, $84.66	722	16
Board for carpenter and plumber from Grosse Isle, $93; board for steward, $173.08; drugs and hospital supplies, $40.45; telephone rental, $60.40; wireless messages, $143.24; various small expenses, $37.55	547	72
Steamer *Alice* ($30,914.50—bonus, $472.52)—		
Lavallee, J., captain: 12 m., $1,600; uniform, $94.50; travel, $12.64	1,707	14
Lapointe, A., chief engineer: 12 m., $1,575; uniform, $46.50	1,621	50
Dube, A., second engineer: 12 m., less June 13 to Aug. 20, $1,031.85; uniform, $44	1,075	85
Laroche, F., acting second engineer, June 14 to Aug. 20	276	48
Hoffman, A., mate: 12 m., $1,250; uniform, $46.50	1,296	50
Nolet, J., stoker, 12 m., $960; uniform, $58.40	1,018	40
Pay of seasonal employees: steward, $728.71; assistant steward, $531.77; cook, $645.73; oiler, $800; quartermasters, $494.76; seamen, $2,310.48; stokers, $1,600; winter guardian, $800; bonuses, $472.52; uniforms, $593.05	8,977	02
Canadian Import Co., Quebec: coal, 976.284 tons	7,562	28
Davie Ship Building and Repairing Co., Ltd., Levis: docking and shoring vessel, $371.60; repairs, etc., to hull and equipment, $985; scraping and painting bottom, $525; sundry work, $76.64	1,958	24
Department of Public Works, use of Lorne Dry Dock, winter of 1922-23	600	00
Lefebvre, J. E., steward, board of crew	2,962	50
Payments under $500: coal, 11.395 tons, $187.44; ice, $163.20; inspection, $65; moorage, $211.90; paints and painting, $373.04; wages of caulkers, $262.35; various repairs and supplies, $1,068.18	2,331	11
Victoria, B.C.—Victoria, C.-B. ($43,093.07—bonus—boni, $2,327.56)		
Brown, Dr. C. P., medical officer, grade 3: 3 m. at $3,420, 9 m. at $3,600; uniform, $45; travel, $36.54	3,636	54
Cox, Dr. H. P., medical officer, grade 1: 12 m., $2,760; uniform, $82.50	2,842	50
Bennard, A., caretaker: April 1 to July 7 at $1,080; bonus, $84.68; uniform, $37	412	00
Cornwall, I. E., electrician engineman: 12 m., $1,560; bonus, $150; uniform, $75	1,785	00
Gibson, J., stores clerk: 3 m. at $1,020, 9 m. at $1,080; bonus, $315; uniform, $75	1,455	00
Gray, P. O., hospital steward: 12 m., $1,380; living allowance, $120; bonus, $150; uniform, $75; allowance for horse, $240	1,965	00
Hawkins, J. E., caretaker: 12 m., $1,080; bonus, $315; uniform, $67	1,462	00
Hawkins, W. E., caretaker: 12 m., $1,020; bonus, $315; uniform, $67	1,402	00
Lee, A. A., watchman: 12 m., $960; bonus, $315; uniform, $67	1,342	00
Rhode, F., caretaker: 12 m., $1,080; bonus, $297; uniform, $67	1,444	00
Soule, Mary E., elementary teacher: 10 m., $550; bonus, $262.50; board allowance, 273 d., $245.70	1,058	20
Walker, Dr. W. P., bacteriologist, retaining fee, 12 m.	240	00
Williamson, W., caretaker: Nov. 10 to March 31 at $960; bonus, $123.38; uniform, $67	566	38

Quarantine: Organized Districts and Public Health Generally—Continued **Quarantaine: Districts organisés et santé publique en général**—Suite	$ cts
Victoria, B.C.—Concluded—*Victoria, C.-B.*—Fin	
Cooks, etc., 71 d., $168.78; temporary nurses, 68 d. at $6	576 78
Lucas, C. G., cook on *Madge*, meals supplied, 11 m. to Feb. 29: detained passengers, $168; lepers and attendants, $578.40; refugees from Japanese earthquake, $556.80; members of staff, $177	1,480 20
Caps and overalls, $97.40; clothing for lepers, $24.74; disinfectants, $148.50	270 64
Drugs and hospital supplies, $192; electrical supplies, $84.12; inspecting boilers, $81.60	357 72
Hardware, paints and machinery supplies, $460.88; laundry work, $112.65	573 53
Telephone rental, $164.50; maintenance of line, $300; telephone tolls and telegrams, $71.69	536 19
Professional services for leper, $25; various supplies and expenses, $497.92	522 92
SS. *Madge* and launch *Evelyn* ($21,492.03)—	
Robertson, D. G., captain: 12 m., $1,920; uniform, $45	1,965 00
Tumilty, J., chief engineer: 12 m., $1,800; uniform, $82.50	1,882 50
Tracey, J., assistant engineer: 12 m., $1,560; uniform, $75	1,635 00
Lucas, C. G., cook: 12 m., $1,020; uniform, $67	1,087 00
Hansen, G., launchman: 12 m., $1,500; uniform, $82.50	1,582 50
Fireman at $960, $1,920; deck hands at $900, $1,824.11; cabin boy, $480	4,224 11
Dept. of Naval Service, repairs to *Madge*: combined steam and hand steering gear, $1,575; under water painting, $300; various repairs, $162.96	2,037 96
Imperial Oil, Limited, gasoline, oils, etc	543 22
Lucas, C. G., cook on *Madge*: meals supplied crew, 11 m. to Feb. 29	2,168 30
Mackay & Gillespie, Ltd., coal, 346.08 t	3,374 28
Ice, $50.50; inspection, $65, lumber and hardware, $89.73	205 23
Oil and packing, $121.86; paints, etc., $163.89; refrigerator, $98	383 75
Spare parts for launch, $23.67; uniforms for crew, $208	231 67
Use of ways, $49.50; various supplies, $122.01	171 51
Tracadie and D'Arcy Island Lazarettos and Leprosy Generally—Lazarets de Tracadie et de l'île d'Arcy et lèpre en général	
Tracadie ($10,530.44)—	
Langis, Dr. J. A., medical officer, grade 1, 12 m	2,880 00
Sisters of Charity: salaries, $3,000; grant for expenses, $4,000	7,000 00
Chaplains: Church of England, Rev. D. Forsythe, $200; Roman Catholic, Rev. J. A. Doucet, $400	600 00
Drugs and medical supplies	50 44
D'Arcy Island ($5,710.81, bonus, $83.25)—	
McKee, H. T., attendant: 12 m., $1,320; uniform, $67	1,387 00
McKee, Mrs. H. T., graduate nurse: 12 m., $1,020; bonus, $83.25; uniform, $59	1,162 25
Pears, Guy E., attendant: 12 m., $1,080; uniform, $67	1,147 00
McKee, H. T., board of lepers and attendants at 80c. a day	1,320 80
Watson, Robert, caretaker, 8 wk	120 00
Clothing for lepers, $161.70; drugs and medical supplies, $209.58	371 28
Medical services, including travel, $113.65; tobacco, 30 lb., $62	175 65
Various small expenses	110 08
Leprosy General, expenses with lepers—	
Expenses of Dr. Clendennan and Mrs. McKee to Veregin, for patient	186 06
Canadian National Ry., use of car conveying patient to Vancouver	1,171 23
Board and lodging at Victoria, Oct. 5 to Jan. 31, $148.15; cab hire, etc., $3.75	151 90
Public Works Health Act—Loi d'hygiène des Travaux publics	
Clendennan, Dr. A. E., Edmonton, medical officer, grade 1: salary, $2,880; uniform, $93; travel, $397.28; typewriting, $26.60; small office expenses, $25	3,421 88
Dantzig	
Partridge, J. C., principal clerk, 12 m.: salary, $1,800; uniform, $104.64; travel and living expenses on continent, $211.88; expenses of two trips to England, $408.20	2,524 72

Quarantine: Organized Districts and Public Health Generally—Concluded **Quarantaine: Districts organisés et santé publique en général**—Fin	$	cts.
Public Health generally—Santé publique en général		
Department of Public Printing and Stationery: printing, $1,435.93; stationery, $225.59; subscriptions to scientific journals, $252.78; postage, etc., $19.46.	1,933	76
Annual contribution to International Bureau of Public Hygiene, $187.50; clothing, etc., $138.38; medical examination of boat, $10	335	88
	220,330	30
Less—		
Paid from vote for Provisional Bonus Allowance $ 9,369 23		
Proceeds of stores sold at Grosse Isle 715 76		
Refunds by transportation companies for quarantine expenses 35 99		
Allowances for empty oil barrels returned to dealer 41 00	10,161	98
Total	210,168	32
Immigration and Medical Inspection—Immigration et inspection médicale		
Halifax ($5,314.57, bonus $15)—		
Gouthro, Dr. H. P., medical officer, grade 1, 3 m. at $2,400, 8 m. to Feb. 29, at $2,520; bonus, $15; uniform, $50; travel, $17.75	2,362	75
Greenwood, Dr. A. B., medical officer, grade 1 (at Quebec in summer): Dec. 22 to Mar. 31, $730.97; living allowance, $332.26; travel, $7.75	1,070	98
McLaren, Dr. H., medical officer, grade 1 (at Quebec in summer): Mar. 1 to May 4, Nov. 25 to Feb. 29, $1,162.39; living allowance, $532.90; travel, $49.55	1,744	84
McMorton, Dr. A. D., examining 11 ships, $110; meals for officers, $35; telephone rent, $6	151	00
North Sydney: Dr. L. R. Meach, medical officer, grade 1 (part time), 12 m. to Feb. 29, $1,200; uniform, $51	1,251	00
St. John ($6,271.23)—		
Bell, Dr. A. McK., inspector-in-charge (at Quebec in summer): April 1 to May 13, Nov. 28 to Mar. 31, $1,214.26; living allowance, $664.84; travel, $41.53; small items, $15.61	1,936	24
Ellis, Dr. W. L., medical officer, grade 1 (part time): 12 m. to Feb. 29, $2,000; uniform, $45	2,045	00
Gibson, Dr. A. J., medical officer, grade 1 (at Quebec in summer): Mar. 1 to April 24, $360; living allowance, $180; travel, etc., $38.65	578	65
Greenwood, Dr. A. R., medical officer, grade 1 (at Quebec in summer): Dec. 1 to 21, $149.03; living allowance, $67.74; travel, $12.75	229	52
Parks, Dr. M., medical officer, grade 1 (at Quebec in summer): April 1 to May 7, Nov. 25 to Feb. 29, $917.16; uniform, $67; travel, $53.06	1,037	22
Robertson, Dr. J. M., medical officer, grade 1 (at Quebec in summer): Feb. 21-29, $62.07; living allowance, $131.03; ferry, $1.50	194	60
Rutherford, Dr. R. D., medical officer, grade 1 (acting quarantine officer), Mar., 1923	250	00
Montreal ($3,009.50)—		
Beauchamp, Dr. G. E., medical officer, grade 1 (part time): 12 m. to Feb. 29, $1,500; taxi hire, $9.50	1,509	50
Gurd, Dr. A. D., medical officer, grade 1 (part time): 12 m. to Feb. 29	1,500	00
Quebec ($17,167.81, bonus, $137.07)—		
Nadeau, Dr. E., medical officer, grade 3: 12 m. to Feb. 29, $3,900; uniform, $44.50	3,944	50
Bell, Dr. A. McK., medical officer, grade 1 (at St. John in winter): May 14 to Nov. 27, $1,345.13; uniform, $44.50	1,389	63
Gibson, Dr. A. J., medical officer, grade 1 (from St. John): April 25 to Aug. 4, $665.81; bonus, $16.65	682	46
Gilbert, Dr. J. L., medical officer, grade 1 (part time), Oct. 1 to Nov. 30	300	00
Greenwood, Dr. A. B., medical officer, grade 1 (at St. John and Halifax in winter): Aug. 20 to Nov. 30, $745.16; uniform, $93; removal expenses from Ohsweken, $89.90; travel, $30.10	958	16

Immigration and Medical Inspection—Concluded **Immigration et inspection médicale**—Fin	$ cts.
Quebec—Concluded	
Laurin, Dr. Henri, medical officer, grade 2: 12 m. to Feb. 29, $3,200; uniform, $44.50	3,244 50
Lawlor, Miss A. M., clerk-stenographer: 12 m. to Feb. 29, $960; bonus, $83.25; meals, 116 at 40c	1,089 65
McLaren, Dr. H., medical officer, grade 1 (at Halifax in winter): May 5 to Nov. 24, $1,467.61; uniform, $87; travel, $9.80	1,564 41
Parks, Dr. M., medical officer, grade 1 (at St. John in winter): May 8 to Nov. 24, $1,362.84; living allowance, $738.07	2,100 91
Robertson, Dr. J. M., medical officer, grade 1 (at Ottawa in winter): April 16 to Nov. 28, $1,486.67; bonus, $37.17	1,523 84
Special inspections: Dr. Coote, $56; Dr. O. H. Cox, $5; Dr. R. Mayrand, $10; Dr. A. Vallee, $10	81 00
Maintenance of Chinese, 6 d., $119.60; meals for officers, $208; telephone rental, $74.87; various small items, $23.35	425 82
Prince Rupert, Dr. H. E. Tremayne, medical officer, grade 1, (part time), 11 m. to Feb. 29	550 00
Vancouver, Dr. A. S. Monro, medical officer, grade 1, (part time), 13 m. to Mar. 31	1,733 33
Victoria ($2,665, bonus, $60)—	
Milne, Dr. G. L., medical officer, grade 1: 13 m. to Mar. 31, $2,600; bonus, $60; uniform, $50	2,710 00
Walker, Dr. W. P., attending board of inquiry	15 00
Portland, Me., Dr. Geo. W. Elliott, medical officer, grade 1, 12 m. to Feb. 29	3,000 00
London, England, Dr. H. B. Jeffs, medical officer, grade 2: 11 m. to Feb. 29, $2,720; living allowance, $726; uniform, $115.10; expenses and sundry outlay, Great Britain and the continent, $1,826.85; expenses of trip to Canada, $327.99	5,715 94
General ($3,320.85)—	
Robertson, Dr. J. M., medical officer, grade 1, Boston and Ottawa (at Quebec in summer): Mar. 1 to April 15, Nov. 29 to Feb. 20, $851.26; living allowance, $425.64; uniform, $87; sundry travel, $72.60	1,436 50
Boyer, Dr. Geo. F., Toronto, 176 medical examinations and reports	915 00
Special inspections: Dr. J. W. Brien, $12; Dr. J. Wilbert Brien, $10; Dr. A. T. Mathers, $10; Dr. A. A. Shepard, $5	37 00
Exchange on cheques, $71.57; Dr. E. J. Johnston, Sydney, examining passengers on 47 ships, $470; printing, $139.81; stationery, $62.52; scientific books and periodicals, $177.28; sundry outlay, $11.17	932 35
	50,211 30
Less—Charged to vote for Provisional Bonus Allowance	212 07
Total	49,999 23

Administration of Foods and Drugs Acts
Administration des lois concernant les produits alimentaires et les drogues

Advisory Board—Conseil consultatif

Donald, Dr. J. T., Montreal, fee as member, 12 m. to Mar. 31	400 00
Lancaster, Dr. H. M., Ottawa, fee as member, April 1 to 22, 1923	32 22
McGill, Dr. A., Gambier, Ohio, fee as member, May 1 to Mar. 31	366 67

Inspection of Foods and Drugs—Inspection des produits alimentaires et des drogues

Halifax, R. J. Waugh, senior inspector: 12 m., $1,860; bonus, $69; travel, $91.61; samples and sundry outlay, $52.37	2,072 98
Cape Breton, E. T. Mackeen, inspector: 12 m., $1,500; bonus, $261; travel, $83.85; samples and sundry outlay, $58.96	1,903 81
St. John, R. R. Kimball, inspector: 9 m. at $1,260, 3 m. at $1,320; travel, $47.80; samples and sundry outlay, $134.17	1,456 97

Administration of Foods and Drugs Acts—Continued **Administration des lois concernant les produits alimentaires et les drogues**—Suite	$	cts.
Inspection of Foods and Drugs—Concluded—*Inspection des produits alimentaires et des drogues*—Fin		
Montreal ($4,531.66)—		
Costigan, J. J., senior inspector: 12 m., $1,860; bonus, $69; travel, $336.44; samples and sundry outlay, $278.42	2,543	86
St. Onge, Jos., inspector: salary, 12 m., $1,350; bonus, $279; travel, $157.80; samples and sundry outlay, $201	1,987	80
Quebec, J. O'Donnell, inspector: 3 m. at $1,380, 9 m. at $1,440; bonus, $265.50; travel, $139.70; samples and sundry outlay, $214.71	2,044	91
St. Hyacinthe, J. Rochon, inspector: 9 m. at $1,380, 3 m. at $1,440; bonus, $274.50; travel, $417.55; samples and sundry outlay, $336.82	2,423	87
Three Rivers, W. L. Gingras, inspector: 3 m. at $1,380, 9 m. at $1,440; bonus, $265.50; travel, $354; samples and sundry outlay, $195	2,239	50
Fort William, J. Maisonneuve, inspector: 3 m. at $1,380, 9 m. at $1,440; bonus, $265.50; travel, $275.65; samples and sundry outlay, $205.85	2,172	00
Guelph, C. E. Abrams, inspector: 9 m. at $1,260, 3 m. at $1,320; travel, $135.50; samples and sundry outlay, $79.26	1,489	76
Hamilton, A. W. Cook, inspector: 3 m. at $1,380, 9 m. at $1,440; bonus, $265.50; travel, $104.30; samples and sundry outlay, $127.69	1,922	49
Kingston, H. J. Parker, inspector: 12 m., $1,380; bonus, $279; travel, $206.20; samples and sundry outlay, $296.20	2,161	40
London, W. E. Wilson, inspector: 3 m. at $1,380, 9 m. at $1,440; bonus, $265.50; travel, $135.22; samples and sundry outlay, $111.10	1,936	82
Ottawa, T. L. Leckie, senior inspector: 12 m., $1,860; bonus, $69; travel, $193.40; samples and sundry outlay, $205.01	2,327	41
Sudbury, W. R. Moon, inspector: 12 m., $1,200; bonus, $60; travel, $702.55; samples and sundry outlay, $148.97	2,111	52
Toronto, H. J. Dager, senior inspector: 12 m., $1,860; travel, $97.99; samples and sundry outlay, $205.70	2,163	69
Brandon, E. L. Hughes, inspector: 12 m., $1,380; travel, $45.65; samples and sundry outlay, $107.20	1,532	85
Winnipeg, J. B. Cosgrove, senior inspector: 12 m., $1,860; bonus, $69; travel, $57.25; samples and sundry outlay, $124.04	2,110	29
Regina, G. W. Thompson, inspector: 6 m. at $1,200, 6 m. at $1,260; bonus, $297; travel, $68.60; samples and sundry outlay, $139.74	1,735	34
Saskatoon, J. M. Davis, inspector: 12 m., $600; samples and sundry outlay, $22.49	622	49
Calgary, H. I. Hibbs, inspector: 3 m. at $1,380; 9 m. at $1,440; bonus, $265.50; travel, $40.70; samples and sundry outlay, $24.47	1,755	67
Edmonton, J. G. McEachern, inspector: 3 m. at $1,320, 9 m. at $1,380; travel, $14.60; samples and sundry outlay, $167.70	1,547	30
Nelson, J. Cullen, inspector: 12 m., $1,200; bonus, $297; travel, $248.75; samples and sundry outlay, $115.71	1,861	46
Vancouver, J. A. Rickey, senior inspector: 9 m. at $2,000, 3 m. at $2,100; bonus, $62.25; travel, $60.43; expenses of W. S. Ritchie, relieving, $33.50; samples and sundry outlay, $154.80	2,335	98
Victoria, W. S. Ritchie, inspector: 3 m. at $1,260, 9 m. at $1,320; travel, $25.29; samples and sundry outlay, $136.12	1,466	41
Laboratories—Laboratoires ($27,739.71)		
Halifax ($6,234.78)—		
Chemist, C. C. Forward, 12 m., $3,180; assistant chemist, M. E. Smith, 12 m., $2,100; caretaker (part time), Thos. Dillman, 12 m., $240	5,520	00
Chemical and laboratory supplies, $423.89; electric current and gas, $120.48; repairs, $61.78; subscriptions, $27; telephone rental, $37.20; sundry outlay, $44.43	714	78
Montreal ($6,993.23)—		
Chemist, J. G. A. Valin, 12 m., $3,180; assistant chemist, A. P. Couture, 12 m., $2,550	5,730	00
Removal expenses, A. P. Couture, from Ottawa, $240; travel, J. G. A. Valin, $16.45, A. P. Couture, $7.05	263	50
Chemicals and laboratory supplies, $516.54; freight and express, $52.05; hydrogen ion outfit, $275; ice, $72.50; membership fees in scientific associations, $32.48; sundry outlay, $51.16	999	73

Administration of Foods and Drugs Acts—Concluded **Administration des lois concernant les produits alimentaires et les drogues**—Fin	$ cts.
Laboratories—Concluded—*Laboratoires*—Fin	
Winnipeg ($5,342.52)—	
Chemist, E. L. C. Fowler, 12 m., $3,180; assistant chemists, W. A. Davidson, 5 m. to Aug. 31, $1,075; W. E. Green, Jan. 7 to Mar. 31, $491.13....	4,746 13
Chemicals and laboratory supplies, $364.48; express, $49.17; telephone rent, $81; subscriptions, $26.25; sundry outlay, $75.49.....	596 39
Vancouver ($6,293.54)—	
Chemists, J. A. M. Dawson, April 1 to Sept. 4, $798.45, W. A. Davidson, 7 m. to Mar. 31, $1,575; assistant chemist, W. H. Hill, 12 m., $2,580....	4,953 45
Chemicals and laboratory supplies, $524.21; express and freight, $59.13; electric grinding mill, $130; electric current and gas, $83.65; hydrogen ion outfit, $275; ice, $41.80; subscriptions, $60.07; telephone rental, $79.10; sundry outlay, $87.13.....	1,340 09
Ottawa ($2,875.64)—	
Acting Chief Dominion Analyst, A. Lemoine, salary shown under Civil Government.	
Alcohol, $373.40; chemicals, $508.78; hydrogen ion outfit, $275; laboratory apparatus and supplies, $875.08.....	2,032 26
Carting ashes, $132; freight and express, $136.52; ice, $300; subscriptions, $69.38; sundry outlay, $205.48.....	843 38
General Expenses—Frais généraux ($18,415.19)	
Legal services ($13,297.31)—	
Allan, W. A. V., Star City, $20; Anderson, P. M., Regina, $42.....	62 00
Begg, W. A., Medicine Hat, $100; Brais, F. P., Montreal, $466.50.....	566 50
Campbell & Campbell, Winnipeg, $171.48; Clegg, R. J., Rossland, $20....	191 48
Crawford, J. R., Winnipeg, $40.77; Daly, E. J., Ottawa, $127.....	167 77
Day, Ferguson & Walsh, Toronto, $719.44; Depocas, G. E. Montreal, $1,734.70.....	2,454 14
Downie, D., Vancouver, $196; Drouin & Drouin, Quebec, $25.....	221 00
Duranceau, J. A. A., Cochrane, $36; Egan, W. M., Windsor, $150.....	186 00
Ford, C. J., Calgary, $30; Fortin, Bertrand & Goudrault, Montreal, $90.80.	120 80
Gadboury, J. E., Hull, $100; Gurd & Spreull, Cranbrook, $141.....	241 00
Hall & O'Halloran, Victoria, $227.61; Henderson & McGuire, Toronto, $434.20	661 81
Honeywell, Caldwell & Wilson, Ottawa, $1,405.53; Laferté, H., Quebec, $229.50	1,635 03
Ivey, Elliott & Gillanders, London, $50; Lanctot, Paul E., Montreal, $108.45.....	158 45
Lowery, E. W., Winnipeg, $311.09; Lussier & Fontaine, St. Hyacinthe, $108.60.....	419 69
Monette, P., Montreal, $2,279.50; Moresby, O'Reilly & Lowe, Victoria, $119.80.....	2,399 30
Murray, A. G., Fort Francis, $102.40; Paré, J. H. Amos, $82.40.....	184 80
Plante, Léonce, Montreal, $3,284.60; Ross, Graham & Sifton, Moose Jaw, $40	3,324 60
Shepherd, Dunlop & Rice, Lethbridge, $286.94; Simpson, J. B., Malachie, $11	297 94
Suffron, J. P., Minaki	5 00
Expenses of expert witnesses: Dr. J. F. Argue, $195; Dr. A. K. Haywood, $281.75; J. A. Kelso, $157.05; Dr. S. H. McCoy, $90; Dr. F. H. Mackay, $250; Dr. R. D. Rudolf, $315.30; Dr. C. K. Russel, $274.03.....	1,563 13
Department of Public Printing and Stationery: printing, binding, etc., $584.74; stationery, subscriptions, etc., $2,335.50.....	2,920 24
Sundry expenses: stenographic services in prosecution, $465.90; travel, $22.51; various small payments, $146.82.....	635 23
	94,881 09
Less: Bonuses paid from vote for Provisional Bonus Allowance, $3,678.75; refunds of excise duty and sales tax, $402.55.....	4,081 30
Total.....	90,799 79

Proprietary or Patent Medicines Act Loi des médicaments brevetés dits "proprietary"	$ cts.
Blackader, Dr. A. D., Montreal: retaining fee, 12 m., $500; travel, $15.55....	515 55
Heebner, Prof. Chas. F., Toronto: retaining fee, 12 m., $500; travel, $63.95..	563 95
Lecours, Prof. J. E. W., Montreal: retaining fee, 12 m., $500; travel, $44.65....	544 65
Rudolf, Dr. R. D., Toronto: retaining fee, 12 m., $500; travel, $55.50.....	555 50
Cartage of seizures, $29.31; labour *re* seizures, etc., $75.50; legal services, $35; printing, $226.62; samples, $18.98; stationery, $139.37; sundry travel, $123.03	647 81
Total.....	2,827 46

Marine Hospitals—Hôpitaux de marine

Nova Scotia—Nouvelle-Ecosse ($36,784.24)

Abbott's Harbour, board of seamen. 8 wk.....	48 00
Advocate Harbour, Dr. F. L. Hill, port physician, 9 m. to Dec. 31.....	262 50
Amherst: Dr. R. Miller, professional services, $140; hospital care, 193 d., $386..	526 00
Annapolis Royal, Dr. L. B. Braine, port physician, 12 m.....	250 00
Antigonish, hospital treatment, 49 d.....	147 00
Apple River, board of seaman, 1 d.....	2 00
Arichat: Dr. G. R. Deveau, port physician, 9 m. to Dec. 31, $225; rent of room for sick seamen, 9 m. to Dec. 31, $90.....	315 00
Baddeck: Dr. D. A. McAulay, professional services, $23; board of seamen, 5 d., $15	38 00
Barrington, Dr. H. H. Bank, port physician, 9 m. to Dec. 31.....	225 00
Barton, Dr. W. R. Dickie, port physician, 3 m. to June 30.....	62 50
Bear River, Dr. A. B. Campbell, port physician, 9 m. to Dec. 31.....	112 50
Bridgetown: Dr. A. A. Dechman, professional services, $57.15; board of sick seamen, 132 d., $94.29.....	151 44
Bridgewater: Dr. F. R. Davis, port physician, 9 m. to Dec. 31, $225; professional services, Dr. G. A. Barss, $9.50; Dr. C. B. Cameron, $13.75; Dr. B. B. Davis, $60; Dr. C. S. Marshall, $40; hospital treatment, 66 d., $132.....	480 25
Canning, Dr. W. H. Gosse, professional services.....	29 25
Canso: Dr. P. A. McGarry, port physician, 9 m. to Dec. 31, $412.50; rent of room for sick seamen, 9 m., $90; board of seamen, 8 d., $16; hospital supplies, $20.75	539 25
Cheticamp, port physicians: Dr. W. A. LeBlanc, 3 m. to June 30, $100; Dr. L. J. LeBlanc, Aug. 12 to Dec. 31, $154.84.....	254 84
Clark's Harbour, Dr. G. W. Brown, port physician, 9 m. to Dec. 31.....	187 50
Clementsport: Dr. A. B. Campbell, professional services, $35; board of sick seamen, $7	42 00
Digby: Dr. W. F. Read, port physician, 9 m. to Dec. 31, $300; rent of room for sick seamen, June 20 to March 31, $93.55; board of seamen, 14 d., $14..	407 55
Freeport, Dr. A. L. Weir, port physician, 9 m. to Dec. 31.....	300 00
Glace Bay, Dr. M. Dodd, port physician, 9 m. to Dec. 31.....	112 50
Grand River, Dr. A. McLean, professional services.....	11 00
Halifax: hospital maintenance and treatment, at $3 a day, City of Halifax Tuberculosis Hospital, $1,809; Halifax Infirmary, $90; Victoria General Hospital, $8,874; ambulance service, $70.....	10,843 00
Hantsport, Dr. F. R. Shankel, port physician, 9 m. to Dec. 31.....	187 50
Ingramport: professional services, Dr. F. J. A. Cochrane, $10.50; Dr. B. W. Spencer, $16; transport of sick seaman, $2.....	28 50
Joggin Mines, Dr. W. Rockwell, professional services.....	11 50
Kentville: hospital treatment, 70 d., $210; transport of sick seaman, $8.10.....	218 10
La Have: professional services, Dr. G. A. Barss, $51; Dr. C. B. Cameron, $85; Dr. A. E. G. Forbes, $30; Dr. C. B. MacLeod, $321.39; Miss K. M. Kennedy, nurse, 3 wk., $81.83; board of sick seamen, 5 wk., $65.....	634 22
Larry's River, Dr. R. C. McCullough, professional services.....	19 25
Liverpool: Dr. C. S. Hennigar, port physician, 9 m. to Dec. 31, $300; rent of room for sick seamen, 9 m., $90; board of seamen, 20 d., $40; bedding, etc., $78.43	508 43
Lockeport: Dr. T. C. Lockwood, port physician, 9 m. to Dec. 31, $300; rent of room for sick seamen, 9 m., $90; board of seamen, 55 d., $55.....	445 00
Louisburg: Dr. F. O'Neill, port physician, 12 m., $250; rent of room for hospital, 12 m., $180; board of seamen, 14 d., $28; nurse, 4 d., $12; hospital supplies, etc., $77.25; Furness Withy Co., Limited, for treatment of seaman C. Walker (O.C. Jan. 24, 1924), $446.....	993 25

Marine Hospitals—Continued—**Hôpitaux de marine**—Suite *Nova Scotia*—Continued—*Nouvelle-Ecosse*—Suite	$ cts.
Lunenburg ($3,383.02)—	
Forbes, Dr. A. E. G., port physician, 9 m. to Dec. 31	450 00
Miller, G. S., hospital attendant, 12 m., $300; living allowance, $60	360 00
Professional services: Dr. G. A. Barss, $15; Dr. R. G. Maclellan, $140; Dr. R. McK. Saunders, $50	205 00
Campbell, Miss E., nurse: services, 2 wk., $60; travel, $5	65 00
Board of seamen, at $1 a d., $622; coal, 21.005 t., $378.09; wood, 2 cd., $26	1,026 09
Gas and electric light, $59.65; telephone rent, $36; water supply, $22.50	118 15
Hospital clothing, $38.50; drugs and medical supplies, $198.56; sterilizer, $122	359 06
Hospital furniture, bedding, etc., $256.16; invalid chair, $45	301 16
Repairs to hospital, $457.20; various small items, $41.36	498 56
Mahone Bay, Dr. J. D. Chisholm, port physician, 9 m. to Dec. 31	150 00
Margaree Harbour, Dr. L. J. LeBlanc, port physician, 12 m	250 00
Margaretsville, Dr. H. W. Kirkpatrick, professional services	25 00
Metaghan: Dr. P. E. Belliveau, professional services, $103.60; board of sick seamen, 124 d., $88.57	192 17
Middleton: Dr. F. S. Messenger, port physician, 9 m. to Dec. 31, $187.50; hospital treatment, 11 d., $33; use of operating room, $5	225 50
Neil's Harbour, Dr. J. S. Munro, professional services	3 00
North Sydney: Dr. T. H. Smith, port physician, 9 m. to Dec. 31, $562.50; hospital treatment, 130 d., $261	823 50
Parrsboro: Dr. E. Jeffers, port physician, 12 m., $300; transport of sick seaman, $6.49	306 49
Pictou: Dr. M. R. Young, port physician, 9 m. to Dec. 31, $375; hospital treatment, 48 d., $120	495 00
Port Clyde: Dr. J. D. Dinsmore, professional services, $12; transport of sick seaman, $5.25	17 25
Port Greville: Dr. F. L. Hill, port physician, 9 m. to Dec. 31, $112.50; board of sick seamen, 33 d., $34; transport of sick seaman, $30	176 50
Port Hawkesbury: Dr. J. R. McLeod, port physician, 9 m. to Dec. 31, $300; board of sick seamen, 36 d., $54	354 00
Port La Tour, Dr. J. D. Dinsmore, professional services	98 00
Port Medway, Dr. F. P. Smith, professional services	20 50
Port Morien, Dr. A. K. Roy, port physician, 9 m. to Dec. 31	93 75
Pubnico, Dr. C. J. Fox, port physician, 9 m. to Dec. 31	187 50
Pugwash, Dr. W. W. Goodwin, professional services	7 00
Queensport, Dr. P. A. McGarry, professional services	18 50
St. Peters, Dr. J. McKiggan, port physician, 9 m. to Dec. 31	187 50
Salmon River, Dr. L. R. Blackadar, professional services	5 25
Sandy Cove: Dr. F. E. Rice, port physician, 9 m. to Dec. 31, $225; board of sick seamen, 5 wk., $12.50	237 50
Sandy Point: care of sick seamen, 25 d., $56.25; transport of sick seamen, $2	58 25
Sheet Harbour: Dr. J. M. Gourley, professional services	8 50
Shelburne, Dr. L. P. Churchill, port physician, 9 m. to Dec. 31	187 50
Springhill: hospital treatment, 125 d., $250; transport of sick seaman, $3; burial expenses of destitute seaman, $50	303 00
Sydney ($7,799.24)—	
Johnstone, Dr. E. J., medical officer, grade 1 (part time), 12 m., $1,000, less $50 paid in 1924-25	950 00
Muggah, Miss Maude, hospital attendant: 12 m., $300; living allowance, $60.	360 00
Muggah, R. S., hospital attendant: 12 m., $400; living allowance, $80	480 00
Muggah, R. S.: board of patients, 2,043 d. at $1; board of nurses, 19 d. at $1.	2,062 00
Professional services: Dr. W. R. McRae, $25; Dr. W. H. Rice, $170	195 00
Nursing services: Miss B. Newell, 4 d., $16; Mrs. E. B. Wilcox, 3 wk., $75	91 00
Dominion Coal Co., Ltd.: coal, 73¾ tons, $442.50; truckage, $73.75; trimming, $21	537 25
Bathroom fittings, $336; bedding, etc., $368.51; carting ashes, $33	737 51
Cleaning supplies, $59.25; clothing, $52.96; drugs and medical supplies, $408.40	520 61
Electric light, $188.40; electric supplies, $79.52; express, $25.38	293 30
Fly screen, 100 yds., $25.75; furnace repairs, $40.60; furniture, etc., $147.70	214 05
Garden hose, $26.80; ice supply, $51.63; kitchen utensils, $43.96	122 39
Laundry, $327; medicine cabinets, 2, $126; oil cloth and linoleum, $33.15	486 15
Oil stove, $48; painting, $152.08; plumbing repairs, $74.45	274 53
Scotch whisky, 1 case, $54; sterilizer, $128; telephone rental, $85.81	267 81
Water rates, $30.25; various small payments, $177.39	207 64

Marine Hospitals—Continued—**Hôpitaux de marine**—Suite	$	cts.
Nova Scotia—Concluded—*Nouvelle-Ecosse*—Fin		
Westport, board of seamen, 57 d.	32	54
Weymouth, Dr. E. O. Hallett, port physician, 9 m. to Dec. 31	93	75
Whitehaven, Dr. P. A. McGarry, professional services	18	00
Windsor: Dr. J. H. C. McKay, port physician, 9 m. to Dec. 31, $262.50; hospital treatment, 49 d., $98	360	50
Yarmouth: Dr. C. K. Fuller, port physician, 9 m. to Dec. 31, $562.50; professional services, Drs. A. C. and H. O. Hardy, $10; Dr. T. A. Lebbetter, $90; Dr. L. M. Morton, $20; hospital treatment, 735 d., $1,470; drugs and medicine, $50.70; ambulance service, $40; X-ray, $30	2,273	20
New Brunswick—Nouveau-Brunswick ($13,505.54)		
Alma, Dr. S. C. Murray, port physician, 9 m. to Dec. 31	150	00
Bathurst: Dr. J. C. Meahan, port physician, 9 m. to Dec. 31, $187.50; board of sick seamen, 55 d., $110	297	50
Beaver Harbour: Dr. C. C. Alexander, professional services, $44; board of sick seamen, 113 d., $80.71	124	71
Campbellton, Dr. H. Lunan, port physician, 9 m. to Dec. 31, $375; hospital board and treatment, 256 d., $640	1,015	00
Caraquet, Dr. F. X. Comeau, port physician, 9 m. to Dec. 31	150	00
Chatham: Dr. A. J. Lozier, port physician, 9 m. to Dec. 31, $337.50; board of sick seamen, 45 d., $45; hospital treatment, 42 d., $94.50; linoleum, 18⅓ yd., $73.34; sheeting and pillow cotton, 75 yd., $41.25	591	59
Dalhousie, Dr. J. R. Disbrow, port physician, 9 m. to Dec. 31	187	50
Grand Harbour, Dr. J. F. Macauley, professional services	90	20
Hillsboro: Dr. J. T. Lewis, port physician, 9 m. to Dec. 31	112	50
Jacquet River, Dr. R. L. Lewis, professional services	42	00
Moncton: Dr. H. H. Coleman, port physician, 9 m. to Dec. 31, $150; hospital board and treatment, 61 d., $183	333	00
North Head, Dr. J. F. Macauley, professional services	31	60
Port Elgin, Dr. W. S. Fitzpatrick, port physician, 9 m. to Dec. 31	112	50
River Glade, Jordan Memorial Sanatorium: board and treatment, 475 d. at $15 a week, $1,017.89; laundry, $3; transport of sick seaman, $7.80	1,028	69
St. George, Dr. H. I. Taylor, professional services	11	50
St. John ($8,924.50)—		
General Public Hospital: board and treatment, 2,475 d., $7,452; ambulance, $8.50	7,460	50
St. John County Hospital: board and treatment, 394 d. at $3	1,182	00
Seamen's Mission Society, annual grant, $200; hospital treatment, 26 d., $78; ambulance, $4	282	00
St. Martins, Dr. A Davis, professional service	3	50
Shediac, Dr. J. A. Legére, port physician, 9 m. to Dec. 31	150	00
Shippegan, Dr. J. A. Guy, professional service	35	50
Tracadie: Dr. J. E. Paulin, professional services, $62; hospital treatment, 23 d., $51.75	113	75
Prince Edward Island—Ile du Prince-Edouard ($1,659.50)		
Alberton: Dr. E. J. Kerr, professional services, $15.10; medicines, $1.25	16	35
Charlottetown, hospital board and treatment: Charlottetown Hospital, 223 d., $552.50; Prince Edward Island Hospital, 84 d., $210	762	50
Georgetown, Dr. J. W. MacIntosh, professional services	19	75
Montague, professional services: Dr. T. Grant, $30.50; Dr. J. D. McIntyre, $6.50	37	00
Murray Harbour, Dr. L. Brehaut, port physician, 9 m. to Dec. 31	75	00
Summerside, port physicians: Dr. E. E. Tanton, April 1 to Nov. 15, $250; Dr. J. F. McNeil, Nov. 16 to March 31, $50	300	00
Souris: Dr. A. McLean, port physician, 9 m. to Dec. 31, $300; rent of room for sick seamen, 9 m., $90; board of seamen, 10 d., $20; nursing, 7 nights, $14	424	00
Tignish, Dr. J. A. Johnston, professional services	24	90
Quebec—Québec ($34,497.43)		
Chicoutimi, L'Hôtel Dieu Saint Vallier, care of sick seamen, 113 d.	339	90
Gaspé: Dr. F. O. Macartney, port physician, 9 m. to Dec. 31, $150; care of sick seamen, 16 d., $32	182	00

Marine Hospitals—Continued—**Hôpitaux de marine**—Suite	$ cts.
Quebec—Concluded—*Québec*—Fin	
Magdalen Islands, Amherst and Grindstone: professional services, Dr. A. Gallant, $39.50, Dr. J. F. Solomon, $85.50; care of sick seamen, 36 d., $45.43	170 43
Matane, Dr. J. S. Belanger, professional services	37 50
Montreal ($26,895.75)—	
Annual grants: Catholic Sailors' Club, $200; Montreal Sailors' Hostel, $200; Montreal Sailors' Institute, $200	600 00
Montreal General Hospital: board and care of seamen, 4,116 d., $12,348; outdoor patients, 868 treatments, $2,604; blood transfusions, 5, $100; ambulance service, $254.25	15,306 25
Notre Dame Hospital: board and treatment of seamen, 2,935 d., $8,805; ambulance service, $11	8,816 00
Royal Victoria Hospital: board and treatment of seamen, 571 d., $1,711; ambulance service, $9	1,720 00
Payments under $500: Alexandra Hospital, $298.50; Hôtel Dieu de St. Joseph, $36; Montreal Sailors' Hostel, $62.50; living expenses of sick seamen, $56.50 (See correspondence Page GG—24)	453 50
New Richmond, Dr. C. A. McLean, professional services	22 25
Paspebiac, Dr. J. L. de Wolfe, port physician, 9 m. to Dec. 31	93 75
Port Alfred: Dr. C. Simard, port physician, 9 m. to Dec. 31, $300; rent of room for sick seamen, 9 m., $135; board of seamen, 27 d., $54; nursing, 9 d., $18; treatment of seamen, $15	522 00
Quebec ($5,330.50)—	
Annual grants: Catholic Seamen's Club, $200; Quebec Seamen's Institute, 2 yrs., $400	600 00
Hospital board and treatment: Jeffrey Hale's Hospital, 1,260 d., $3,559.50, ambulance, $12; L'Hôpital Civique, 28 d., $101.50; L'Hôtel Dieu de Lévis, 175 d., $525; L'Hôtel Dieu du Précieux Sang, 186 d., $532.50	4,730 50
Ste. Anne des Monts, professional services: Dr. A. Dontigny, $30; Dr. J. S. Belanger, $91	121 00
St. Johns, Dr. G. Tassé, port physician, 9 m. to Dec. 31	225 00
St. Omer, Dr. H. J. Martin, professional services	3 00
Seven Islands, Dr. R. B. Mackay, professional services	7 50
Sorel, Dr. A. Chartier, professional services	22 00
Three Rivers: Dr. H. Beaulac, port physician, 9 m. to Dec. 31, $337.50; Dr. H. Tourigny, professional services, $5; board and treatment of seamen, 70½ d., $176.25; ambulance, $7	525 75
British Columbia—Colombie-Britannique ($25,436.40)	
Alert Bay: professional services, Dr. A. W. McCordick, $5.50; Dr. H. C. McKenzie, $3; hospital treatment, 1 d., $2	10 50
Anyox, Granby Hospital, board and care, 28 d.	70 00
Britannia Beach, Dr. A. M. Menzies, professional services	5 50
Chemainus: Dr. H. B. Rogers, professional services, $86.75; hospital care, 50 d., $125	211 75
Esquimalt, Esquimalt Sailors' Club, annual grant	200 00
Kildonan, Dr. C. T. Hilton, professional services	73 60
Ladysmith, Dr. H. B. Maxwell, professional services	3 50
Massett, Dr. J. W. A. Briggs, professional services	43 50
Nanaimo: Dr. W. F. Drysdale, port physician, 9 m. to Dec. 31, $450; hospital care, 44 d., $132; X-ray, $10	592 00
New Westminster, St. Mary's Hospital, treatment, 14 d.	42 00
Ocean Falls: Dr. A. E. H. Bennett, professional services, $539.75; hospital care, 188 d., $470; X-ray, $20; operating room, $20	1,049 75
Port Alberni: professional services, Dr. C. T. Hilton, $262.80; Dr. A. D. Morgan, $2.50; hospital care, 18 d., $38.50	303 80
Port Alice: Dr. O. O. Lyons, professional services, $110; hospital care, 2 d., $5	115 00
Powell River: Dr. C. R. Marlatt, professional services, $298.65; St. Luke's Hospital, treatment, 133 d., $332.50; ambulance, $2.50; use of tug, $15	648 65
Prince Rupert ($1,160)—	
Cade, Dr. J. P., port physician, 9 m. to Dec. 31	375 00
Prince Rupert General Hospital: board and care of seamen, 277 d., $692.50; ambulance, $11; anaesthetic and emergency room, $25; X-ray, $40; drugs, $9; special examination, $7.50	785 00

Marine Hospitals—Concluded—**Hôpitaux de marine**—Fin	$ cts.
British Columbia—Concluded—*Colombie-Britannique*—Fin	
Quatsino, Dr. O. O. Lyons, professional services	15 00
Steveston, Dr. C. A. Graves, professional services	13 10
Swanson Bay, Dr. J. A. Street, professional services	4 50
Tofino, Dr. D. S. Dixon, professional services	12 00
Union Bay, Dr. G. K. McNaughton, port physician, 9 m. to Dec. 31	300 00
Vancouver ($16,243.25)—	
Professional services: Dr. T. B. Anthony, $5; Dr. R. B. Boucher, $10; Dr. E. D. Gardner, $75; drugs, $1.25	91 25
Vancouver Sailors' Home, annual grant	200 00
City of Vancouver, hospital treatment, 36 d.	90 00
St. Paul's Hospital: board and treatment of seamen, 5,238 d., $15,714; ambulance, $148	15,862 00
Victoria ($4,319)—	
Victoria Seamen's Institute, annual grant	200 00
City of Victoria: hospital treatment, 15 d., $75; ambulance, $5	80 00
Provincial Royal Jubilee Hospital, board and treatment of seamen, 146 d.	438 00
St. Joseph's Hospital: board and treatment of seamen, 1,195 d., $3,591; ambulance, $10	3,601 00
General Account—Compte général ($629.91)	
Department of Public Printing and Stationery: printing, $376.87; stationery, $16.89; parliamentary publications, $3; typewriter, $30; express, $3.15	429 91
Navy League of Canada, annual grant	200 00
	112,513 02
Less—Repayment for treatment of seamen from Government ships not paying dues: Dept. of Customs, $15; Dept. of Marine and Fisheries, $2,568.75; Dept. of Public Works, $136.25	2,720 00
Total	109,793 02

Medical Research, Standardizing and Testing Laboratory
Laboratoire pour recherches médicales, comparaisons et expériences

Department of Public Works, alterations to laboratory: carpentering work and material, $529.90; plumbing and heating work, $439.34; plastering, painting, etc., $160.21; electrical work, $660.36; sundry work, $24.28	1,814 09
Ontario Hughes-Owens Co., Ltd., Ottawa: burettes, 8, $103.30; electric incubator, $213; various instruments and supplies, $220.80	537 10
Peterson, Leonard & Co., Chicago, laboratory fittings: tables, cases, plumbing, etc., $2,420; placing fittings and making 25 connections, $472; freight and cartage, $201.20	3,093 20
Scientific Materials Co., Pittsburgh, apparatus for laboratory	690 67
Thomas, Arthur H., Co., Philadelphia: Newton analytical balance, $125; Troemner balance, $256.50; combustion furnace, $175; kymographs, 2, $126; various laboratory supplies, $278.82	961 32
Topley Co., Ottawa: colorimeter, $146.50; various laboratory supplies, $978.28	1,124 78
Payments under $500 ($1,924.24)—	
Desiccators, pyrex, 6, $105; filter paper, $117.77; sundry apparatus, $213.10	435 87
Chemicals, $455.56; guinea pigs, $20; feed for animals, $59.88	535 44
Laboratory clothing, $29.03; printing, $22.53; scientific books, $36.95	88 51
Repairs, $127.99; sales tax on imports, $192.24; small items, $44.79	364 42
Total	9,645 40

Pollution of Boundary Waters—Pollution des eaux formant les frontières

Ferguson, G. H., Toronto, chief marine sanitary engineer: salary April 18 to Sept. 30, at $300 a m., $1,630; travelling expenses, $695.53; services of stenographer, $96.20; sundry outlay, $75.13	2,496 86

Combating Venereal Diseases—Pour combattre les maladies vénériennes	$ cts.
Grant to Canadian Social Hygiene Council	10,000 00
Grants to Provincial Governments, based on population and contingent on provinces expending at least an equal amount: Nova Scotia, $10,744.33; New Brunswick, $6,710.35; Quebec, $48,430.14; Ontario, $60,171.83; Manitoba, $8,930.75; Saskatchewan, $15.537.16; Alberta, $12,069.68; British Columbia, $10,759.61	173,353 85
Department of Public Printing and Stationery: printing, 282,040 pamphlets, $3,064.59; 9,000 wrappers, $15.76	3,080 35
Insurance premium on moving picture film, $15; printing, $10.50	25 50
Total	186,459 70

Miscellaneous: Canadian National Council of Child Welfare
Divers: Conseil national canadien du bien-être de l'enfance

Grant to Canadian National Council of Child Welfare (Voted)	5,000 00

Miscellaneous: Provisional Bonus Allowance
Divers: Boni provisoire de cherté de vie

Bonus paid employees at Ottawa (Page GG—4)	8,767 67
Bonus paid outside employees, Quarantine (Page GG—5)	9,369 23
Bonus paid outside employees, Food and Drugs Act (Page GG—11)	3,678 75
Bonus paid outside employees, Immigration and Medical Inspection (Page GG—10)	212 07
Total	22,027 72

Public Service Retirement Act, 1920
Loi de retraite du service public, 1920

Retiring gratuities and allowances paid to officials retired under the Public Service Retirement Act of 1920: details shown under Finance Department, Part F	1,530 00

1922-23	Department of Health: Revenue — Ministère de la Santé: Revenus	Page	1923-24	Increase — Augmentation	Decrease — Diminution
$ cts.	*Summary—Sommaire*		$ cts.	$ cts.	$ cts.
	Sick Mariners' Fund—Caisse des matelots malades ($172,319.15)—				
35,675 30	Nova Scotia	GG—20	43,492 16	7,816 86	
20,697 48	New Brunswick	GG—20	18,536 34	.....	2,161 14
636 52	Prince Edward Island	GG—20	471 82	.....	164 70
54,432 88	Quebec	GG—20	46,039 66	.....	8,393 22
50,316 67	British Columbia	GG—21	64,511 57	14,194 90	
	Fines and Forfeitures—Amendes et confiscations ($19,138.39)—				
7,600 38	Adulteration of Foods and Drugs	GG—21	3,363 55	.....	4,236 83
13,645 64	Opium and Narcotic Drug Act	GG—21	15,774 84	2,129 20	
61 00	Patent Medicines Act	GG—21	.....	.....	61 00
	Casual Revenue—Revenu casuel—				
8,143 15	Adulteration of Foods and Drugs	GG—21	2,733 00	.....	5,410 15
3,840 00	Opium and Narcotic Drugs Act	GG—21	3,660 00	.....	180 00
6,459 00	Patent Medicines Act	GG—21	6,562 00	103 00	
5,223 91	Sundries	GG—21	3,198 38	.....	2,025 53
206,731 93			208,343 32	1,611 39	
748 92	Less—Sick Mariners' Dues refunded		732 40	16 52	
205,983 01	....Total Revenue—Total des revenus		207,610 92	1,627 91	

Sick Mariners' Fund—Caisse des matelots malades

$ cts.

Sick Mariners' Dues Collected at Customs Ports and Outports—Contributions pour les matelots, malades, prélevés aux ports d'entrées et aux ports extérieurs.

Nova Scotia—Nouvelle-Ecosse—($43,492.16)—

Amherst; outports: Joggin Mines, $46.66; Pugwash, $48.72; Tidnish, $5.56; Wallace, $7.24	108 18
Annapolis Royal, $17.82; outports: Clementsport, $7.94; Port Wade, $41.50	67 26
Arichat, $2.88; outports: Petit du Grat, $10; River Bourgeois, $2; St. Peters, $56.74	71 62
Barrington Passage, $4.82; outports: Clark's Harbour, $12.36; Port le Tour, $2; Wood's Harbour, $9.38	28 56
Bridgewater	33 38
Canso, $203.19; outports: Guysborough, $41.62; Larry's River, $4; Sherbrooke, $36.78	285 59
Digby, $154.96; outports: Bear River, $5.96; Freeport, $12.96; Sandy Cove, $6.98; Westport, $27.22	208 08
Halifax, $32,091.88; outports: East Jeddore, $18.34; Ingramport, $92.58; Moser River, $11.84; Port Dufferin, $2; Sheet Harbour, $21.72; Ship Harbour, $12.70; Spry Bay, $2	32,253 06
Kentville: outport, Kingsport	8 70
Liverpool, $67.88; outport, Port Medway, $78.94	146 82
Lockeport	29 60
Lunenburg, $575.02; outports: La Have, $226.06; Mahone Bay, $16.96; Riverport, $44.56	862 60
North Sydney, $725.56; outport, Little Bras d'Or, $46.96	772 52
Parrsboro, $394.40; outports: Advocate Harbour, $2; Apple River, $31.46; Five Islands, $10.06; Port Greville, $71.22; Spencer's Island, $51.28	560 42
Pictou	329 62
Port Hawkesbury, $30.62; outport, Port Hastings, $20.52	51 14
Port Hood; outports: Cheticamp, $15.16; Grand Etang, $6; Margaree, $7.24	28 40
Shelburne, $75.78; outports: North East Harbour, $7.34; Port Clyde, $2; Sandy Point, $68.10	153 22
Sydney, $4,166.06; outport, Louisburg, $980.64	5,146 70
Truro: outport, Little Bass River	25 48
Weymouth, $17.96; outports: Barton, $7.80; Belliveau's Cove, $18.26; Church Point, $4.24; Meteghan, $65.38; Meteghan River, $2; Salmon River, $8.30	123 94

Sick Mariners' Fund—Concluded—**Caisse des matelots malades**—Fin

	$ cts.
Sick Mariners' Dues Collected at Customs Ports and Outports—Concluded—*Contributions pour les matelots malades, prélevées aux ports d'entrées et aux ports extérieurs*—Fin	
Nova Scotia—*Concluded*—Nouvelle-Ecosse—*Fin*	
Windsor, $1,273.82; outports: Cheverie, $75.56; Hantsport, $243.60; Noël, $9.90; Walton, $244.04	1,846 92
Yarmouth, $322.31; outports: Abbotts' Harbour, $5.94; Lower East Pubnico, $8.40; Port Maitland, $8; Wedgeport, $5.70	350 35
New Brunswick ($18,536.34)—	
Bathurst, $279.38; outports: Caraquet, $15.76; Shippegan, $4	299 14
Campbellton, $299.01; outport, Dalhousie, $471.29	770 30
Chatham, $702.42; outports: Buctouche, $12.76; Richibucto, $75.10	790 28
Moncton, $7.54; outports: Alma, $23.04; Hillsboro, $335.74	366 32
Newcastle	482 06
Sackville: outport, Port Elgin	7 50
St. Andrews, $22.52; outports: Grand Harbour, $8; Lord's Cove, $34; North Head, $50.10; Wilson's Beach, $2	116 62
St. John, $15,386.56; outports: Beaver Harbour, $32.70; Chance Harbour, $4; St. George, $74.62; St. Martins, $153.82	15,651 70
St. Stephen	52 42
Prince Edward Island—Ile du Prince-Edouard ($471.82)—	
Charlottetown, $319.28; outports: Cardigan, $2; Crapaud, $3.32; Georgetown, $36.28; Grand River, $5.46; Montague, $27.56; Murray Harbour, $2; Souris, $30.45; Vernon River Bridge, $2.52	428 87
Summerside, $26.31; outports: Alberton, $7.30; Miminegash, $5.34; Tignish, $4	42 95
Quebec—Québec ($46,039.66)—	
Gaspe, $665.78; outport, St. Anne des Monts, $215.32	881 10
Montreal: shipping office, $28,420; canal office, $4,696.94	33,116 94
Paspebiac, $71.86; outports: New Richmond, $54.58; Port Daniel, $64.84; St. Omer, $4.28	195 56
Quebec, $8,013.74; outports: Bon Espérance, $67.24; Chicoutimi, $662.96; Les Escoumains, $30.30; Levis, $191.78; Magdalene Islands, $71.14; Pointe au Pic, $37.56; Port Alfred, $242.90; Seven Islands, $177.38	9,495 00
Rimouski, outport, Matane	67 00
St. Johns, $1,115.12; Sorel, $186.42; Three Rivers, $982.52	2,284 06
British Columbia—Colombie-Anglaise ($64,511.57)—	
Nanaimo, $1,921.61; outports: Chemainus, $430.70; Kildonan, $489.08; Ladysmith, $726.82; Port Alberni, $908.98; Union Bay, $470.42	4,947 61
New Westminster, $1,490.88; outports: Steveston, $10; White Rock, $79.84	1,580 72
Prince Rupert, $856.76; outports: Anyox, $286.68; Ocean Falls, $251.04	1,394 48
Vancouver, $37,305.92; outports: Alert Bay, $4; Britannia Beach, $291.20; Powell River, $379.70	37,980 82
Victoria, $17,271.12; outports: Bamfield, $2; Port Renfrew, $2; Quatsino, $506.88; Sidney, $799.58; Tofino, $18.36; Ucluelet, $8	18,607 94
	173,051 55
Less—Refunds of dues overpaid	732 40
Total	172,319 15

Fines and Forfeitures—Amendes et confiscations

Adulteration of Food and Drugs: penalties collected, $2,575; costs, $788.55	3,363 55
Opium and Narcotic Drugs Act: penalties collected, $15,865.53, less $90 remitted and $850 moieties granted by magistrates to informers, $14,925.53; proceeds of seized drugs sold by Department of Health, $848.31; cash found in seized effects, $1	15,774 84
Total	19,138 39

Casual Revenue—Revenu casuel

Adulteration of Food and Drugs, fees for analyses: Dept. of Agriculture, $2,290; Dept. of Customs and Excise, $30; Dept. of Indian Affairs, $5; Dept. of Marine (Fisheries Branch), $75; Dept. of National Defence, $110; Dept. of Public Works, $5; Royal Canadian Mounted Police, $10; Provincial Governments, $15; municipalities, $21; various business houses, etc., $172.....	2,733 00
Opium and Narcotic Drugs Act: business licenses, 107 at $25, 57 at $5; import licenses, 127 at $5; export licenses, 13 at $5.....	3,660 00
Patent Medicines Act: registration fees, $1,543; license fees, $5,075; less $56 fees collected in 1922-23 returned.....	6,562 00
Sundries ($3,198.38)—	
Dept. of Marine and Fisheries, treatment of sick mariners, 1920-21, $43.07, 1922-23, $322.10	365 17
Dept. of Public Works, treatment of sick marines, 1922-23.....	75 00
Fumigation certificates, 6 at $5.....	30 00
Henneberry, E. J., claim against owners of tug *Nereid* for damages to departmental launch *Eleanor*....	307 35
Quebec Liquor Commission, expenses in connection with seizure of Vin Saint-Michel, released to Quebec Liquor Commission.....	2,408 36
Proceeds of sale of bulletins and publications.....	12 50
Total	16,153 38

Vote No. 60, Food and Drug Act—Payment of Charges in Connection with Seizure of Butter.

AUDIT OFFICE, January 18, 1924.

SIR,—Cheque No. 11449, issued on May 1st, 1923, is for the payment of $32.62 to R. B. Colwell, Limited, of Halifax, in settlement of the following charges as set out in their account dated March 14th, 1923:—

Telegrams	$ 1 02
Telephones	4 20
Expressage from Sydney on 15 boxes	15 30
Cartages on 27 boxes from Montreal	1 35
Storage, 1 month, on 43 boxes, at 25 cents	10 75
Total	$ 32 62

These charges appear to have been incurred by R. B. Colwell, Limited, in connection with a consignment of 43 boxes of butter which were seized on their premises on March 15th, 1923, on suspicion of being adulterated, and which, on analysis, were found to have been adulterated and were ordered to be confiscated and distributed among various public institutions.

I should like to be informed, in connection with this payment, why your department was considered to be liable for the repayment to Colwell of these charges, which would seem to have been incurred prior to the seizure, the seizure having been made on March 15th, and Colwell's account rendered on March 14th.

Your obedient servant,

WM. KEARNS, *Asst. A.G.*

The Deputy Minister, Department of Health.

DEPARTMENT OF HEALTH, OTTAWA, January 25, 1924.

DEAR SIR,—In reply to your letter of the 18th instant wishing to be informed why the Department was considered liable for the re-payment to R. B. Colwell, Ltd., of Halifax, of the charges referred to, I wish to advise you that the circumstances in connection with this case were as follows:—

On January 10th, 1923, the Canada Produce Company of Montreal shipped to R. B. Colwell, Ltd., Halifax, a sample box of butter. Mr. Colwell became suspicious as to whether the butter was genuine or not and called in Inspector Brenton of the Department of Agriculture, with the result that our Dominion Analyst reported it as containing 40 per cent foreign fats.

Inspector Brenton then arranged with Mr. Colwell to order a small shipment, same quality, with a view to securing further evidence. On February 17th Mr. Colwell ordered 50 boxes from Montreal, advising Mr. Brenton of what he was doing, so that he could arrange to seize the butter at Montreal before it left for Halifax. In response to this order, the Canada Produce Company shipped to Colwell 27 boxes and also advised H. C. Balleur of Sydney, N.S., to ship to Colwell 15 boxes, which was a part of a consignment shipped to H. C. Balleur Co., by the Canada Produce Company and which the Balleur Co., had refused on account of the quality. Unfortunately the shipment got past the inspectors at Montreal, and when it arrived at Halifax, Mr. Colwell advised Mr. Brenton, who made the seizure. It was then turned over to this Department to take action under the Food and Drugs Act.

As Mr. Colwell worked in conjunction with Inspector Brenton all through this matter and was instrumental in having the adulterated goods taken out of the trade and inflicting a penalty of the loss of this product on the Montreal firm, he should not lose the expenses incurred by him.

Yours sincerely,

D. A. CLARK, *D.M.*

The Assistant Auditor General.

Vote No. 63, Marine Hospitals—Payment of Living Expenses to Sick Seamen

AUDIT OFFICE, January 19, 1924.

SIR,—I beg to ask your attention to two payments made by your department out of the vote for Marine Hospitals to Messrs. Carter and Wood of Montreal, to recoup them for payments made in connection with sick seamen.

The first of these payments, made on September 1st, last, by cheque No. 13392 is for the amount of $62.50 being for 43¼ days board for John Armstrong of the steamer *Glengeldie*, in the Montreal Sailors' Hostel at $2.00 a day, less 12 days charged by the Montreal General Hospital. The second payment, made by cheque No. 16617 on November 9th is for the amount of $25, being for 16 days living expenses in Montreal at $2.50 a day, paid to Wm. Munroe of the steamer *Glenealy* less 6 days charged by the Montreal General Hospital.

Section 386, subsection 1, of the Canada Shipping Act provides that sick mariners may be sent for treatment to any hospital for sick mariners. Subsection 2, provides that where there is no marine hospital they may be sent to the nearest public hospital if there is one at a convenient distance, and if not, to some public or private house.

I understand that at the port of Montreal there are four general hospitals, besides two contagious diseases hospitals, with which arrangements have been made for the treatment of sick mariners. Under these circumstances it appears to me that in strict accordance with the act, payment can be made only to such hospitals as have been nominated as marine hospitals. If the vessel owners for any reason make arrangements for the maintenance of sick seamen, other than are provided for by the act, the responsibility rests with them, and your department is, in my opinion, not liable for any expenses thus incurred.

In the second case referred to it may be noted that the vessel owners allowed the sick seaman, Wm. Munroe, living expenses at the rate of $2.50 a day. There is however no evidence that that amount was actually expended by Munroe for his maintenance.

It may also be noted that when the first case was under discussion between Messrs. Carter and Wood and your accountant, they stated as follows in a letter dated August 2nd, 1923—"As regards future cases, we will understand "that it will be necessary to keep the patients at the Hospital if we are to have "the expenses allowed by the Department." In spite of this, the claim in the case of Wm. Munroe was presented on September 20th, and allowed, in part, by your department.

Your obedient servant,

WM. KEARNS, *Asst. A.G.*

The Deputy Minister, Department of Health.

DEPARTMENT OF HEALTH, March 19, 1924.

DEAR SIR, — This is in reply to your letter of January 19th in connection with the two payments to Messrs. Carter and Wood of Montreal to recoup for the cost of board of John Armstrong, a member of the crew of the steamer *Glengeldie,* and Wm. Munroe of the steamer *Glenealy* while under-going treatment in the Montreal General Hospital.

John Armstrong was suffering from synovitis of the right ankle, but as his condition did not require his remaining in the hospital, he was kept by the agents of the steamer at the Montreal Sailors' Hostel for 43¼ days and visited the Montreal General Hospital as an out-door patient on 12 different days.

The contract rate with the Montreal General is $3.00 per day and the amount paid by Carter and Wood for his board at the Sailors' Hostel was $2.00 per day. In their opinion, they were assisting both the Department and the hospital by not keeping this man at the hospital when he was able to be taken care of at an outside place, that is, the accommodation which he would have occupied at the hospital was, under the way in which they handled the matter, left available for someone else and the expense incurred for the days not in the hospital would be $2.00 instead of $3.00.

Wm. Munroe had his hand injured while in the performance of his duty on the *Glenealy* and had to be taken off the boat at Montreal. He was treated at the Montreal General Hospital as an out-door patient on September 6th, 7th, 11th, 18th, 19th and 20th.

I am attaching a receipt from the Grand Union Hotel for the $25.00 paid by Mr. Munroe for his maintenance for the ten days not in the hospital.

I might also mention that on September 20th Carter and Woods, in order to save further expense, provided him with transportation, $14.10, from Montreal to his home in Collingwood, and have also paid an account amounting to $10.50 from Drs. MacKay and Simpson of Collingwood for dressing the wound on his hand on several occasion between that date and October 1st.

Under the circumstances, it was considered only fair that they should be recouped to the extent of the $25.00 paid for his board in Montreal. This amount, with the $18.00 paid to the Montreal General, makes the cost to this Department for his treatment, $43.00. Had he been kept in the Montreal General Hospital as an in-door patient from September 5th to October 1st, the cost would have been $78.00.

Usually when seamen are treated as out-door patients, they get their meals on the vessel to which they belong, but, in these two instances, the vessels had left Montreal. It is noted, however, that, in your opinion, in strict accordance with the Act, arrangements should not be made for the maintenance of sick mariners in places where arrangements have been made for their treatment in the hospitals, and Carter and Wood have been advised accordingly.

Yours very truly,

D. A. CLARK, *D.M.*

The Assistant Auditor General.

Vote No. 64, Quarantine—Purchase of Gasoline Launch "Jeannette"

AUDIT OFFICE, June, 13, 1924.

SIR, — Your cheque No. 18173, issued on February 23rd, last, and charged to your vote for Quarantine, is for the payment of $5,000 to J. H. Paquet of Quebec for "Gasoline Motor Launch *Jeannette* with accessories, as contained in schedule forwarded February 1st, 1924".

I should like to be furnished with full particulars with regard to this transaction, especially on the following points: — On what authority was this purchase made; were public tenders called for; was the launch purchased newly built, or had it been previously in use; what expert evidence, if any, was made use of in arriving at a fair amount to be paid.

A full description of the launch, with a copy of the schedule of accessories should accompany the vouchers.

Your obedient servant,

WM. KEARNS, *Asst. A.G.*

The Deputy Minister, Department of Health.

DEPARTMENT OF HEALTH, July 5, 1924.

DEAR MR. KEARNS, — This is in reply to your enquiry under date of June 13th, respecting the motor launch *Jeannette* and your enquiry as to the authority on which this boat was purchased, if by public tender, and the expert evidence on which the value of the boat was based.

The boat was purchased on the authority of the Honourable the Minister after the Department, assisted by officials of the Marine and Fisheries Department at Quebec, had looked over and made enquiries respecting every boat offered for sale in and about the port of Quebec and lower St. Lawrence.

Among the boats looked over, two only were found possibly suitable for the work of the Department, and Mr. J. A. Samson, Steamship Inspector for the Department of Marine and Fisheries at the Port of Quebec, under direction of that Department, was requested to inspect the boats and make a report and recommendation on each. As a result of his inspection and report, the purchase of the *Jeannette* was decided upon; and the cost, according to his report and recommendation, was fair and reasonable — the boat with its accessories having cost, as will be seen by the attached description and cost record, $6,478.53, and had been placed in commission new in May 1923.

Yours truly,

D. A. CLARK, *Asst. D.M.*

The Assistant Auditor General.

Vote No. 64, Quarantine—Purchase of Gasoline Launch "Salucan"

AUDIT OFFICE, June 18, 1924.

SIR, — Cheque No. 15693, issued on September 13th, 1923, is for the payment of $1,000.00 to Geo. A. Mowry of Lubec, Maine, for a 46 foot gasoline motor launch.

Kindly furnish me with full particulars with regard to this purchase, especially on the following points: — On what authority was this launch purchased; were public tenders called for; was the launch purchased newly built, or had it been previously in use; what expert evidence, if any, was made use of in arriving at a fair amount to be paid.

Your obedient servant,

WM. KEARNS, *Asst. A.G.*

The Deputy Minister, Department of Health.

DEPARTMENT OF HEALTH, July 7, 1924.

DEAR MR. KEARNS, — This is in reply to your letter of June 18th, in which you make enquiry as to the authority for the purchase of the launch *Salucan,* the method of purchase and the expert evidence made use of in arriving at a fair price to be paid.

When the Department found it necessary to replace with a new boat the gasoline boat sunk by collision with the S.S. *Neriod* in the harbour of St. John, it was decided that an effort should be made to get rid to some extent of the monthly cost of $900.00 for the use of a tug at quarantine during the winter months by getting a launch staunch enough to carry the work later into the fall and take it up earlier in the spring than had previously been the case. Accordingly, information was obtained that three so-called "Casarco" boats were for sale by the Booth Fisheries Company and were lying at Lord's Cove, Deer Island, N.B. The price asked was $1,000.00 each. The price seemed so ridiculously low that the Department did not for some time even entertain the idea of purchase to the extent of sending any one to see them, but as all other enquiries failed to locate a boat suitable for the Department's needs, and within a price which it was considered ought to be paid and as the Department of Marine and Fisheries had not available a suitable boat which they could turn over, this Department sent Mr. Fred Hargrove, who has been associated all his life with gasoline engines in the Bay of Fundy, to inspect this boat. He reported the boat to be staunch, in good repair, and suitable in every way to the work of our Quarantine Station.

Tenders were not asked for since enquiries and looking around for a whole year had failed to locate any other boat suitable for the quarantine purposes at Partridge Island.

The boat was purchased on the authority of the Honourable the Minister, and the price of $1,000.00 was considered remarkably low.

For your information I am appending a description of the boat and its power unit.

Yours very truly,

D. A. CLARK, *Asst. D.M.*

The Assistant Auditor General.

Credit n° 60: Loi des aliments et des drogues—Paiement de frais relativement à une saisie de beurre

BUREAU DE L'AUDITEUR, 18 janvier 1924.

MONSIEUR, — Le chèque n° 11449, émis le 1er mai 1923, en faveur de R. B. Colwell, Limited, d'Halifax, est au montant de $32.62 pour règlement des frais suivants énumérés dans une note en date du 14 mars 1923:

Dépêches	$	1 02
Conversations téléphoniques		4 20
Frais de messagerie sur 15 boîtes venant de Sydney		15 30
Factage de 27 boîtes venant de Montréal		1 35
Magasinage, 1 mois, de 43 boîtes à 25 cents chaque		10 75
Total	$	32 62

Il appert que la compagnie R. B. Colwell, Limited, a encouru ces frais au sujet d'une consignation de 43 boîtes de beurre qui ont été saisies dans son établissement le 15 mars 1923, parce qu'on croyait ce beurre falsifié, soupçon qui a été confirmé à l'analyse, et en conséquence le beurre a été confisqué et distribué à diverses institutions publiques.

Je voudrais savoir, au sujet de ce paiement, pourquoi votre ministère s'est cru obligé de rembourser à Colwell ces frais qui paraissent avoir originé avant la saisie, puisque celle-ci a eu lieu avant le 15 mars, tandis que la note de Colwell est en date du 14 mars.

Votre obéissant serviteur,

WM. KEARNS, *A.G. adjoint.*

Au sous-ministre du ministère de la Santé.

MINISTÈRE DE LE SANTÉ, 25 janvier 1924.

MONSIEUR, — En réponse à votre lettre du 18 courant demandant pourquoi le ministère s'est cru obligé de rembourser à la compagnie R. B. Colwell, Ltd., d'Halifax, les frais y mentionnés, je désire vous donner les détails suivants:

Le 10 janvier 1923, la compagnie Canada Produce, de Montréal, expédia à R. B. Colwell, Ltd., d'Halifax, une boîte de beurre échantillon. M. Colwell eut des doutes sur la composition de ce beurre, et il appela l'inspecteur Brenton du ministère de l'Agriculture, et celui-ci fit constater par notre analyste fédéral que ce beurre contenait 40 p. 100 de gras étranger au beurre.

L'inspecteur Brenton convint alors avec M. Colwell que celui-ci commanderait une petite consignation de beurre de la même qualité, afin d'établir une preuve plus forte. Le 17 février, M. Colwell commanda 50 boîtes devant être expédiées de Montréal, avisant M. Brenton, afin qu'il pût faire saisir le beurre à Montréal avant le départ de la consignation pour Halifax. En réponse à cette commande, la compagnie Canada Produce expédia à Colwell 27 boîtes, et transmit à H. C. Balleur, de Sydney, N.-E., l'ordre d'expédier 15 boîtes à Colwell, sur une consignation expédiée par la compagnie Canada Produce à H. C. Balleur Co., et que ceux-ci avaient refusée à cause de la qualité inférieure du produit. Malheureusement la consignation expédiée de Montréal échappa à la surveillance des inspecteurs, et M. Colwell dut avertir M. Brenton qui fit la saisie. Le ministère fut alors chargé de prendre des procédures sous l'empire de la Loi des aliments et drogues.

Vu que M. Colwell a travaillé de concert avec l'inspecteur Brenton pour préparer cette cause, qu'il a par là contribué à faire disparaître du marché des produits falsifiés et à imposer une pénalité à la maison de Montréal par suite de la perte du produit, il ne devrait pas perdre les déboursés qu'il a faits dans ce but.

Bien à vous,

D. A. CLARK, *S.-M. adjoint.*

A l'Auditeur général adjoint.

Crédit n° 63, Hôpitaux de marine—Sur le paiement de pension de marins malades

BUREAU DE L'AUDITEUR, 19 janvier 1924.

MONSIEUR,— Je désire attirer votre attention sur deux paiements faits par votre ministère, sur les crédits votés pour les hôpitaux de marine, en faveur de MM. Carter et Wodd, de Montréal, afin de leur rembourser des paiements qu'ils avaient faits pour des marins malades.

Le premier de ces paiements en date du 1er septembre dernier et au moyen du chèque n° 13392, est au montant de $62.50, soit 43¼ jours de pension donnée à John Armstrong du vapeur *Glengeldie*, à l'Hôtel des marins, de Montréal, à $2.00 par jour, moins 12 jours portés au compte de l'Hôpital général de Montréal. Le deuxième paiement, au moyen du chèque n° 16617 en date du 9 novembre, est au montant de $25, soit 16 jours de pension à Montréal au taux de $2.50 par jour, en faveur de Wm Munroe du vapeur *Glenealy*, moins 6 jours portés au compte de l'Hôpital général de Montréal.

Le paragraphe 1 de l'article 386 de la Loi de la Marine marchande décrète que les marins malades peuvent être envoyés pour traitement à n'importe quel hôpital de marine. Le paragraphe 2 dit que lorsqu'il n'y a pas d'hôpital de marine, ils peuvent être envoyés à l'hôpital public le plus rapproché, s'il s'en trouve à une distance raisonnable, ou sinon, à quelque établissement public ou privé.

Je comprends qu'il y a dans le port de Montréal quatre hôpitaux généraux, à part deux hôpitaux spéciaux pour les maladies contagieuses, tous reconnus pour traiter les marins malades. Il me semble alors que, pour se conformer strictement à la loi, les paiements ne peuvent être faits qu'en faveur des hôpitaux désignés comme hôpitaux de marine. Si les propriétaires des vaisseaux, pour quelque raison, ont fait pour l'entretien de leurs marins malades des conventions différentes de celles que prévoit la loi, les frais encourus doivent être à leur charge, et à mon avis, votre ministère ne devrait pas en être responsable.

Dans le deuxième cas, il est bon de faire remarquer que les propriétaires de vaisseaux ont alloué au marin malade, Wm Munroe, des frais de séjour au taux de $2.50 par jour. Il n'y a pas de preuve que le montant ait été réellement dépensé par Munroe pour son entretien.

On remarquera aussi que dans la discussion du premier cas entre MM. Carter et Wood et votre comptable, on trouve la phrase suivante dans une lettre en date du 2 août 1923: "Nous comprenons qu'à l'avenir il sera nécessaire de garder les patients à l'hôpital, si nous voulons que les dépenses soient défrayées par le ministère". Malgré cela, la réclamation présentée le 20 septembre dans le cas de Wm Munroe a été acceptée en partie par votre ministère.

Votre obéissant serviteur,

WM. KEARNS, *A.G. adjoint.*

Au sous-ministre du ministère de la Santé.

MINISTÈRE DE LA SANTÉ, 19 mars 1924.

CHER MONSIEUR, — Cette lettre est en réponse à la vôtre du 19 janvier au sujet de deux paiements faits à MM. Carter et Wood de Montréal, pour les rembourser du coût de la pension de John Armstrong, membre de l'équipage du vapeur *Glengeldie*, et de William Munroe, du vapeur *Glenealy*, pendant qu'ils étaient traités à l'Hôpital général de Montréal.

John Armstrong souffrait d'une synovite de la cheville du pied droit, mais vu que son état ne nécessitait pas une présence continue à l'hôpital, il fut gardé, par les agents du vapeur à Montréal, en pension à l'Hôtel des marins, pendant 43¼ jours, et il s'est rendu à la clinique de l'hôpital à douze différentes dates.

Le tarif reconnu par contrat à l'Hôpital général est de $3.00 par jour, et le montant payé par Carter et Wood est basé sur un taux de $2.00 par jour. D'après l'opinion de ceux-ci, ils rendaient service et au ministère et à l'hôpital en ne le laissant pas hospitalisé, quand il était possible de le faire traiter à la clinique seulement, c'est-à-dire que la place ainsi laissée disponible à l'hôpital pouvait servir à quelque autre personne, et que les dépenses encourues pour les jours passés hors de l'hôpital étaient de $2.00 au lieu de $3.00, par suite de l'arrangement qu'ils ont adopté.

Wm Munroe s'est blessé à la main au cours de son travail sur le *Glenealy* et dut quitter le vaisseau à Montréal. Il fut traité à l'hôpital général comme patient extérieur les 6, 7, 11, 18, 19 et 20 septembre.

Ci-joint vous trouverez un récépissé de l'hôtel Grand Union au montant de $25.00 payé par M. Munroe pour son entretien durant les dix jours passés hors de l'hôpital.

Je puis ajouter que le 20 septembre, MM. Carter et Wood, afin d'éviter des frais, lui ont fourni ses frais de transport $14.10, de Montréal chez lui à Collingwood, et qu'ils ont aussi acquitté une note de $10.50 des médecins Mackay et Simpson de Collingwood pour pansements faits à la main de Munroe entre cette date et le 1er octobre.

Vu toutes ces circonstances, on a cru qu'il était bien juste de lui rembourser la somme de $25.00 montant qu'il avait payé pour sa pension à Montréal. Cette somme, avec les $18.00 payés à l'Hôpital général de Montréal, forme un total de $43.00 de déboursés faits par le ministère pour ce traitement. Si cet homme était resté à l'Hôpital général de Montréal comme malade hospitalisé du 5 septembre au 1er octobre, la note aurait été de $78.00.

A l'ordinaire, lorsque les marins sont traités comme patients extérieurs, ils prennent leurs repas sur le vaisseau auquel ils appartiennent, mais dans ces deux cas, les vaisseaux avaient laissé le port de Montréal. Nous prenons note, cependant, de votre opinion, que conformément à la loi, on ne doit pas faire d'arrangements spéciaux pour l'entretien des marins malades dans les localités pourvues d'hôpitaux ayant un contrat pour le traitement de ces marins, et nous avons averti MM. Carter et Wood en conséquence.

Votre bien dévoué,

D. A. CLARK, *S.-M. adjoint.*

l'Auditeur général adjoint.

Crédit n° 64, Quarantaine—Achat du vaisseau à moteur " Jeannette "

BUREAU DE L'AUDITEUR, 13 juin 1924.

MONSIEUR, — Votre chèque n° 18173 émis le 23 février dernier et porté au compte de Quarantaine, était destiné à couvrir un paiement de $5,000 à J. H. Paquet, de Québec, pour le " bateau à moteur *Jeannette* avec gréements, tel que spécifié dans la liste envoyée le 1er février 1924 ".

Relativement à cette transaction, je voudrais avoir certains détails, en particulier sur les points suivants: Qui a autorisé cet achat? A-t-on demandé des soumissions? Le bateau acheté était-il neuf, ou avait-il servi auparavant? A-t-on eu l'avis d'experts, et lesquels, pour déterminer le montant à payer?

Il faudrait une description complète du bateau, et une copie de la liste des gréements dans la série des pièces justificatives.

Votre obéissant serviteur,

WM. KEARNS, *A.G. adjoint.*

Au sous-ministre du ministère de la Santé.

MINISTÈRE DE LA SANTÉ, 5 juillet 1924.

CHER MONSIEUR KEARNS, — La présente est en réponse à votre demande de renseignements en date du 13 juin, au sujet du bateau *Jeannette*, et en particulier pour savoir qui a autorisé l'achat, s'il y a eu des soumissions et quel examen du bateau on a fait pour en établir la valeur.

L'achat du bateau a été autorisé par l'honorable ministre, après recherche et enquête faites par le ministère concernant tous les bateaux offerts en vente dans le port de Québec et les environs, ainsi que dans le bas du Saint-Laurent, avec l'aide des fonctionnaires du ministère de la Marine et des Pêcheries à l'agence de Québec.

Parmi les bateaux examinés, il n'y en avait que deux pouvant convenir au genre de service prévu par le ministère, et M. J. A. Samson, inspecteur de bateaux pour le ministère de la Marine et des Pêcheries dans le port de Québec pour les besoins de ce ministère, reçut instruction d'inspecter les bateaux et de faire rapport sur chacun d'eux. D'après son inspection et son rapport, il fut décidé d'acheter la *Jeannette;* le coût, suivant les recommandations incluses dans le rapport, était juste et raisonnable, le prix de revient du bateau avec les gréements ayant été de $6,478.53, comme vous pouvez vous en convaincre par la description et le bordereau des frais ci-attachés, et le bateau a été mis en service pour la première fois en mai 1923.

Bien à vous,

D. A. CLARK, *S.-M. adjoint.*

l'Auditeur général adjoint.

Crédit n° 64, Quarantaine—Achat de la chaloupe à moteur "Salucan"

BUREAU DE L'AUDITEUR, 18 juin 1924.

MONSIEUR, — Le chèque n° 15693 émis le 13 septembre 1923 a servi à payer $1,000.00 à Geo. A. Mowry, de Lubec, Maine, pour une chaloupe à moteur de 46 pieds de longueur.

Veuillez donner des détails au sujet de cet achat, en particulier, sur les points suivants: Qui a autorisé l'achat? A-t-on demandé des soumissions publiques? La chaloupe était-elle neuve, ou avait-elle servi antérieurement? A-t-on eu l'avis d'experts, et lesquels, pour déterminer le montant à payer?

Votre obéissant serviteur,

WM. KEARNS, *A.G. adjoint.*

Au sous-ministre du ministère de la Santé.

MINISTÈRE DE LA SANTÉ, 7 juillet 1924.

CHER MONSIEUR KEARNS, — La présente est en réponse à votre lettre du 18 juin dans laquelle vous demandez qui a autorisé l'achat de la chaloupe *Salucan,* le mode d'achat et la méthode suivie pour déterminer le prix d'achat.

Lorsque le ministère crut nécessaire de remplacer le petit bateau à moteur coulé dans la collision avec le vapeur *Neriod* dans le port de Saint-Jean, N.-B., il fut décidé de faire un effort pour s'exempter de payer mensuellement la somme de $900.00 que nous avions à débourser pour l'usage d'un remorqueur à la quarantaine durant les mois d'hiver, en acquérant une chaloupe assez solide pour faire ce service plus longtemps vers la fin de l'automne et plus à bonne heure au printemps, que nous n'avions fait jusque-là. Nous apprîmes alors que la compagnie Booth Fisheries avait à vendre trois chaloupes du type Casarco tirées au rivage dans l'anse Lord, sur l'île Deer, N.-B. Le prix demandé était de $1,000 l'une. Ce prix semblait si bas, que le ministère n'eut pas même l'idée d'envoyer quelqu'un pour les examiner; mais après recherches de divers côtés, comme nous ne pouvions trouver un bateau pouvant donner le service que le ministère voulait, à un prix dans les proportions prévues, et vu que le ministère de la Marine et des Pêcheries ne pouvait nous en fournir un, notre ministère envoya pour inspecter ces chaloupes Casarco, M. Fred Hargrove, un homme qui s'est occupé de chaloupes à moteur toute sa vie dans le baie de Fundy. Il fit rapport que ces bateaux étaient solides, en bon état et propres à tous les points de vue au service de notre station de quarantaine.

Nous n'avons pas demandé de soumissions, vu que nos recherches durant toute une année n'avaient pu faire découvrir un bateau propre au service de la quarantaine de l'île Partridge.

Le bateau a été acheté après autorisation émise par le ministre, et le prix a été considéré exceptionnellement bas.

A titre de renseignement, je vous envoie une description du bateau et le chiffre de sa force motrice.

Bien à vous,

D. A. CLARK, *S.-M. adjoint.*

A l'Auditeur général adjoint.

AUDITOR GENERAL'S REPORT

1923-24

PART "H"

DEPARTMENT OF IMMIGRATION AND COLONIZATION

DETAILS OF EXPENDITURE AND REVENUE

RAPPORT DE L'AUDITEUR GÉNÉRAL

1923-24

PARTIE "H"

MINISTÈRE DE L'IMMIGRATION ET DE LA COLONISATION

DÉTAIL DES DÉPENSES ET DES REVENUS

Department of Immigration and Colonization: Summary of Expenditure and Revenue — Ministère de l'Immigration et de la Colonisation Sommaire des depenses et des revenus		$ cts.	$ cts.
Expenditures—Dépenses			
Civil Government—Gouvernement civil—			
Minister's salary (Statutory)	(Page H— 2)	6,209 65	
Salaries	(Page H— 2)	233,013 47	
Contingencies	(Page H— 7)	53,200 41	
			292,423 53
Immigration and Colonization—Immigration et Colonisation—			
Salaries of agents, etc	(Page H— 8)	645,592 92	
Contingencies	(Page H— 8)	1,485,906 55	
St. John, N.B., Immigration Buildings	(Page H—12)	21,639 65	
Chinese Immigration	(Page H—44)	55,732 70	
Exhibitions	(Page H—46)	138,267 16	
Imperial Institute	(Page H—50)	2,190 00	
Relief of Distressed Canadians	(Page H—50)	5,815 12	
Empire Settlement Act, 1922	(Page H—55)	62,229 53	
			2,417,373 63
Public Service Retirement Act, 1920—Loi de retraite du service public 1920	(Page H—50)	.....	2,090 00
Miscellaneous—Divers—			
British Empire Exhibition	(Page H—50)	649,881 97	
Provisional Bonus Allowance	(Page H—50)	120,017 77	
Gratuities, C. S. Act 1918, Sec. 30	(Page H—50)	1,200 00	771,099 74
Total expenditure—Total des dépenses			3,482,986 90
Revenue—Revenus			
Repatriation Expenses, Refunds	(Page H—56)		3,402 74
Chinese Immigration Revenue	(Page H—57)		325,762 00
Casual Revenue	(Page H—58)		45,690 09
Fines and Forfeitures	(Page H—57)		16,201 09
Total net revenue—Total net des revenus			391,055 92
Open Accounts—Comptes ouverts			
Empire Settlement Act, 1922	(Page H—56)		77,334 55

Abatements — Fonds de retraite	Immigration and Colonization: Salaries at Ottawa — Immigration et Colonisation: Traitements à Ottawa	Salary — Traitements	Bonus — Boni
$ cts.		$ cts.	$ cts.
	Minister—Ministre		
	Hon. C. Stewart, April 1 to Aug. 17, 1923, salary shown under Dept. of Interior	.....	
	Hon. J. A. Robb, Aug. 18 to Mar. 31, at $10,000	6,209 65	
	Civil Government Salaries—Traitements du gouvernement civil		
	Deputy Minister—		
150 00	W. J. Black, April 1 to Oct. 9 at $6,000 (resigned)	3,145 16	
142 74	W. J. Egan, Oct. 10 to Mar. 31, at $6,000	2,854 84	
240 00	Assistant Deputy Minister: W. D. Scott	4,800 00	
	Staff—Personnel		
114 00	R. Addison, principal clerk, 12 m	2,280 00	
54 00	M. A. Affleck, clerk-stenographer, 12 m	1,080 00	72 00
55 50	J. S. Allan, file clerk, 6 m. at $1,080, 6 m. at $1,140 (less 1 d.)	1,107 10	314 15
81 00	L. E. Anderson, senior clerk-bookkeeper, 12 m	1,620 00	
12 00	W. L. Anderson, file clerk, 3 m. to Mar. 31 at $960	240 00	78 75
22 50	V. Archibald, messenger-clerk, April 1 to Oct. 5 at $900 (retired)	462 10	161 73
‡	C. W. Badgley, head clerk, 12 m	2,880 00	
54 00	J. L. Ball, file clerk, 12 m	1,080 00	315 00
60 00	B. M. Belliveau, clerk-typist, 12 m	1,200 00	60 00

Abatements — Fonds de retraite	**Immigration and Colonization: Salaries at Ottawa — Immigration et Colonisation: Traitements à Ottawa**	Salary — Traitements	Bonus — Boni
$ cts.	*Staff*-Con.—*Personnel*-Suite	$ cts.	$ cts.
51 00	V. G. Biggs, clerk-stenographer, 12 m	1,020 00	83 25
210 00	F. C. Blair, secretary, 12 m	4,200 00	
105 00	J. D. Bollard, clerk, 12 m	2,100 00	60 00
60 00	J. M. Bristow, file clerk, 12 m	1,200 00	139 00
51 00	M. E. Brown, file clerk, 12 m	1,020 00	83 25
12 00	G. G. Brownrigg, file clerk, 3 m. to Mar. 31 at $960	240 00	20 88
36 00	E. Bruce, junior clerk-typist, 12 m	720 00	315 00
78 00	A. B. Burke, senior clerk-stenographer, 12 m	1,560 00	202 00
67 50	H. J. Burke, senior file clerk, 6 m. at $1,320, 6 m. at $1,380 (less 1 d.)	1,346 03	278 20
142 50	M. V. Burnham, supervisor, Women's Division, 9 m. at $2,820, 3 m. at $2,940	2,850 00	
174 00	G. F. Buskard, chief clerk, 12 m	3,480 00	
123 00	A. F. W. Butterworth, departmental accountant, grade 2, 12 m	2,460 00	
60 75	J. Byers, file clerk, 9 m. at $960, 3 m. at $1,020	975 00	83 25
81 00	J. S. Calderwood, senior clerk, 12 m	1,620 00	162 00
48 00	J. Calvin, clerk-stenographer, 12 m	960 00	56 25
30 00	E. E. Carroll, junior clerk-stenographer, 12 m	600 00	94 50
50 25	P. A. Casey, clerk, 3 m. at $960, 9 m. at $1,020	1,005 00	315 00
63 00	A. Chapdelaine, clerk-typist, 12 m	1,260 00	297 00
102 00	C. M. B. Chapman, principal clerk, 12 m	2,040 00	60 00
8 00	K. M. Charette, clerk-stenographer, 2 m. to Mar. 31 at $960	160 00	9 36
103 50	G. G. Congdon, division immigration inspector, grade 1, 9 m. at $2,040, 3 m. at $2,160	2,070 00	60 00
96 00	P. A. Corkery, fruit-exhibit specialist, 12 m	1,920 00	63 00
48 00	E. Coulter, file clerk, 12 m	960 00	315 00
62 25	J. Curran, clerk, 3 m. at $1,200, 9 m. at $1,260	1,245 00	297 00
114 00	F. Dalby, principal clerk, 12 m	2,280 00	60 00
66 00	L. M. Davis, senior clerk-stenographer, 12 m. at $1,320, less 2 d	1,313 06	277 50
50 25	L. R. Dent, clerk-stenographer, 3 m. at $960, 9 m. at $1,020 (less 8 d. full pay and 31 d. half pay)	940 29	78 82
49 50	C. J. Dobson, file clerk, 6 m. at $960, 6 m. at $1,020	990 00	315 00
18 75	J. T. H. Dowd, office boy, 6 m. at $360, 6 m. at $390	375 00	
57 75	M. B. Y. Drouin, file clerk, 9 m. at $1,140, 3 m. at $1,200	1,155 00	69 00
76 50	J. Duncan, inspector British immigrant children, 3 m. at $1,440, 9 m. at $1,560	1,530 00	216 72
84 00	S. Ebbs, senior supplies clerk, 12 m	1,680 00	150 00
12 00	G. G. M. Evans, clerk-stenographer, 3 m. to Mar. 31 at $960	240 00	20 88
63 00	J. Fagan, supplies clerk, 12 m	1,260 00	297 00
101 50	J. E. Featherston, supervisor of personnel division, April 1 to Oct. 11 at $3,480 (transferred to outside)	1,842 91	
12 00	V. C. Flynn, clerk-stenographer, 3 m. to Mar. 31 at $960	240 00	14 13
78 00	W. H. Foran, senior file clerk, 12 m	1,560 00	202 00
147 50	J. S. Fraser, assistant to division commissioner of immigration, grade 2, 10 m. at $2,880; division commissioner of immigration, grade 4, 2 m. at $3,300	2,950 00	
144 00	R. Fraser, head statistical clerk, 12 m	2,880 00	
54 00	E. Gervais, clerk, 12 m	1,080 00	315 00
144 00	A. Gillies, head clerk, 12 m	2,880 00	
102 00	H. Gillmor, principal clerk, 12 m	2,040 00	60 00
58 50	B. M. Glavey, clerk-stenographer, 6 m. at $1,140, 6 m. at $1,200	1,170 00	66 00
78 00	H. M. Gould, senior clerk-stenographer, 12 m	1,560 00	
138 00	J. S. Graham, head clerk, 12 m	2,760 00	
54 00	W. F. Gray, clerk, 12 m	1,080 00	72 00
30 75	G.E. Greenfield, junior clerk-stenographer, 9 m. at $600, 3 m. at $660	615 00	60 56
60 00	I. R. Harrison, clerk, 12 m	1,200 00	297 00
66 00	G. Hart, immigration investigating officer, grade 1, 12 m	1,320 00	
65 00	E. Haskett, clerk, 12 m	1,300 00	297 00
51 00	P. Hawley, clerk-stenographer, 12 m	1,020 00	83 25
27 00	G. Hawson, file clerk, April 1 to Sept. 30 at $1,080 (less 124½ d. half pay, resigned)	356 71	103 99
114 00	J. R. Hearnden, principal clerk, 12 m	2,280 00	
78 00	A. M. Henderson, senior clerk-stenographer, 12 m	1,560 00	
72 00	J. F. M. Hillyard, senior clerk-stenographer, 12 m	1,440 00	261 00
49 50	L. Hoare, file clerk, 6 m. at $960, 6 m.at $1,020	990 00	83 25
84 00	F. W. Holmes, senior statistical clerk, 12 m	1,680 00	
72 75	J. Hopkirk, senior clerk-stenographer, 9 m. at $1,440, 3 m. at $1,500	1,455 00	
54 00	K. V. Howe, clerk-stenographer, 12 m	1,080 00	315 00
78 00	J. J. Hughes, senior clerk, 12 m	1,560 00	202 00
54 00	P. E. Hummel, file clerk, 12 m. at $1,080 (less half-pay 1 d.)	1,078 50	71 90
138 00	F. James, assistant director of publicity, 12 m	2,760 00	

Abatements — Fonds de retraite	Immigration and Colonization: Salaries at Ottawa — Immigration et Colonisation: Traitements à Ottawa	Salary — Traitements	Bonus — Boni
$ cts.	*Staff*–Con.—*Personnel*–Suite	$ cts.	$ cts.
93 50	A. M. Johnston, principal clerk, 10 m. at $1,860, 2 m. at $1,920	1,870 00	68 00
28 00	B. R. Johnston, clerk-stenographer, 7 m. to Mar. 31 at $960	560 00	48 60
22 50	E. H. Kellogg, junior clerk-stenographer, 9 m. to Mar. 31 at $600 (less 11 d.)	432 26	68 04
63 00	J. Laing, file clerk, 12 m	1,260 00	297 00
51 00	M. A. E. Lamb, file clerk, 12 m	1,020 00	83 25
66 00	C. W. Lanthier, senior clerk-stenographer, 12 m	1,320 00	279 00
84 00	F. Larmonth, senior file clerk, 12 m	1,680 00	150 00
80 00	W. S. Larose, immigration investigating officer, grade 1, 12 m	1,600 00	162 00
51 00	E. E. Leach, clerk-stenographer, 12 m	1,020 00	83 25
63 00	M. C. Leduc, clerk, 12 m	1,260 00	297 00
60 00	E. Lemieux, file clerk, 12 m. at $1,200 (less full pay 23 d. and 92 d. half pay)	973 81	241 03
67 50	R. Litle, senior clerk stenographer, 6 m. at $1,320, 6 m. at $1,380	1,350 00	
167 50	W. R. Little, division commissioner of immigration, grade 2, 10 m to Jan. 31 at $4,020 (transferred to outside)	3,350 00	
54 00	D. M. Loan, clerk, 12 m	1,080 00	315 00
25 00	M. M. L. Lothian, junior clerk stenographer, 10 m. to Mar. 31 at $600 (less 1 d.)	498 33	304 76
20 00	L. Lunney, clerk stenographer, 5 m. to Mar. 31 at $960	400 00	131 25
168 00	T. J. Lynton, secretary clerk, 12 m	3,360 00	
	T. J. Lynton, private secretary's allowance, April 1 to Aug. 17 at $600	227 42	
78 00	G. E. Marks, senior clerk stenographer, 12 m	1,560 00	
54 00	C. McCabe, file clerk, 12 m. at $1,080 (less full pay 18½ d. and half pay 10 d.)	1,011 09	67 37
12 00	P. A. McCann, clerk stenographer, 3 m. to Mar. 31 at $960	240 00	
51 00	W. W. McCullough, clerk bookkeeper, 12 m	1,020 00	315 00
45 50	M. M. McDougall, inspector of British immigrant children, 7 m. to Mar. 31 at $1,560	910 00	
54 00	J. D. McFarlane, file clerk, 12 m. at $1,080 (less 8 d. and half-pay 1 m.)	1,011 00	294 88
64 50	A. H. McNicol, immigration investigating officer, grade 1, 6 m. at $1,260, 6 m. at $1,320	1,290 00	288 00
93 00	A. S. McPhail, principal clerk, 6 m. at $1,800, 6 m. at $1,920	1,860 00	
45 00	H. E. Merifield, messenger clerk, 12 m	900 00	315 00
80 00	F. A. Morgan: senior clerk-stenographer, 10 m. at $1,560; principal clerk, 2 m. at $1,800	1,600 00	
114 00	W. H. Morgan, principal clerk, 12 m	2,280 00	
144 00	T. J. Morin, head clerk, 12 m	2,880 00	
54 75	C. Morrice, clerk stenographer, 9 m. at $1,080, 3 m. at $1,140	1,095 00	72 00
166 50	A. R. Morisset, departmental accountant, grade 5, 10 m. at $3,300, 2 m. at $3,480	3,330 00	
90 00	E. M. Morrison, file clerk, 12 m	1,080 00	72 00
48 00	O. E. Moynihan, clerk stenographer, 12 m	960 00	83 25
	L. M. Muir, file clerk, April 1 to 3 at $1,020 (resigned)	8 50	0 69
48 00	W. H. Murray, file clerk, 12 m	960 00	315 00
48 00	A. M. Nevens, clerk, 12 m	960 00	83 25
78 00	E. O'Connor, senior clerk stenographer, 12 m	1,560 00	
66 75	L. M. O'Connor, senior clerk stenographer, 9 m. at $1,320, 3 m. at $1,380	1,335 00	
45 00	D. Paquette, junior file clerk, 12 m	900 00	315 00
84 00	G. H. Parlow, senior statistical clerk, 12 m	1,680 00	150 00
84 00	R. Pelletier, senior clerk bookkeeper, 12 m	1,680 00	
78 00	W. C. Perron, senior file clerk, 12 m	1,560 00	202 00
66 00	A. J. Phoenix, inspector British immigration children, 12 m	1,320 00	
2 50	O. Plaxton, junior clerk typist, Mar. 1–31 at $600	50 00	26 25
78 00	J. Prindiville, senior clerk stenographer, 12 m	1,560 00	202 00
52 50	M. Purdy, clerk stenographer, 6 m. at $1,020, 6 m. at $1,080	1,050 00	77 58
78 00	J. A. Reid, senior clerk stenographer, 12 m	1,560 00	202 00
180 00	P. Reid, chief inspector of immigration, 10 m. to Jan. 31 at $4,320 (transferred to outside)	3,600 00	
114 00	M. B. Richardson, principal clerk, 12 m	2,280 00	
78 00	E. Rock, senior clerk stenographer, 12 m	1,560 00	
61 00	M. G. Roe, senior clerk stenographer, 10 m. at $1,200, 2 m. at $1,320	1,220 00	22 74
	M. G. Roe, private secretary's allowance, Aug. 18 to Mar. 31 at $600	372 58	
84 00	E. E. Rogers, senior clerk, 12 m. at $1,680 (less half-pay 76 d.)	1,506 13	134 47
78 00	H. Rombough, senior file clerk, 12 m	1,560 00	
48 00	K. Rooney, clerk typist, 12 m	960 00	83 25
81 00	E. L. Shattuck, senior account clerk, 12 m	1,620 00	108 00
35 25	A. M. Shirley, junior clerk typist, 3 m. at $660, 9 m. at $720 (less full pay, 6 d. and half-pay 6 d.)	688 94	54 79

Abatements — Fonds de retraite	**Immigration and Colonization: Salaries at Ottawa — Immigration et Colonisation: Traitements à Ottawa**	Salary — Traitements	Bonus — Boni
$ cts.	*Staff*–Concluded—*Personnel*–Fin	$ cts.	$ cts.
150 00	G. B. Smart, supervisor of juvenile immigration, 12 m	3,000 00	
75 00	A. J. Smith, senior statistical clerk 12 m	1,500 00	261 00
22 50	J. A. Smith, file clerk, 5 m. to Mar. 31 at $1,080	450 00	30 00
78 00	E. J. Steljes, senior clerk, 12 m	1,560 00	202 00
201 00	R. J. C. Stead, director of publicity, 12 m	4,020 00	
12 50	E. M. Stewart, junior clerk stenographer, 5 m. to Mar. 31 at $600	250 00	39 41
48 00	J. R. Stewart, clerk stenographer, 12 m	960 00	83 25
78 00	L. J. G. Stewart, senior clerk stenographer, 12 m	1,560 00	
60 00	E. B. Sugrue, clerk stenographer, 12 m	1,200 00	60 00
55 50	M. V. Tallon, clerk stenographer, 6 m. at $1,080, 6 m. at $1,140 (less 10 d.)	1,080 10	70 01
10 19	C. L. Taylor, clerk stenographer, Jan. 15 to Mar. 31 at $960	203 87	13 95
60 00	R. G. Thomas, confidential messenger, 12 m	1,200 00	297 00
	J. G. Tomney, file clerk, Mar. 11 to 31 at $1,200	67 74	3 39
66 00	K. Tomney, senior clerk, 12 m	1,320 00	
60 00	M. Truman. clerk stenographer, 12 m	1,200 00	60 00
78 00	M. E. Tubman, senior clerk stenographer, 12 m	1,560 00	
78 00	E. Usher, senior file clerk, 12 m	1,560 00	202 00
78 00	P. R. Valiquette, senior supplies clerk, 12 m	1,560 00	202 00
225 00	W. J. White, commissioner of United States emigration, 12 m	4,500 00	
159 00	T. B. Willans, division immigration inspector, grade 2, 12 m	3,180 00	
75 00	H. Williams, translator, 12 m	1,500 00	
72 00	B. B. Wilson, senior account clerk, 12 m	1,440 00	261 00
147 00	G. F. Worden, departmental accountant, grade 3, 12 m	2,940 00	
129 00	J. M. Wyatt, assistant supervisor of juvenile immigration, 10 m. to Mar. 31 at $2,520	2,100 00	
	Civil Government Contingencies—Dépenses contingentes du governement civil, Page H—7		
	M. J. Cullen, private secretary, Aug. 18 to Mar. 31 at $3,360	2,086 45	
	Immigration Vote—Crédit de l'Immigration, Page H—8 ($46,013.84)		
	W. L. Anderson, file clerk, 9 m. to Dec. 31, less 1 d., at $960	717 42	180 65
	Miss M. E. Beaudry, clerk stenographer, Nov. 13 to Mar. 31 at $960	368 00	31 88
	M. Belanger, office boy. Aug. 1–Sept. 6 noon. at $300	29 58	
	Miss W. M. Betts, junior clerk stenographer, Jan. 15–Mar. 31	127 42	11 93
	L. Bourgeois, office boy, noon, July 5 to 31	21 37	
	Miss M. Boyd, clerk stenographer. Aug. 15 to Mar. 31	603 87	52 31
	Miss H. Brankin, clerk typist, July 19 to Jan. 29	508 39	44 04
	Miss H. M. Brennan, junior clerk stenographer, Mar. 3 to 31 at $600	46 78	4 26
	Miss M. Brennan, clerk stenographer, Sept. 15 to Dec. 5 at $960	188 90	61 98
	G. E. Brossard, messenger clerk, June 16 to Mar. 31 at $600	475 00	249 38
	Miss G. Brownrigg, file clerk, 9 m. to Dec. 31 at $960	720 00	62 37
	T. C. Brugeman, statistical clerk, noon Nov. 23 to Mar. 31 at $960	420 64	36 44
	John B. Calvin, junior clerk, 12 m	900 00	315 00
	Miss E. Carr, junior clerk stenographer, 12 m	600 00	94 50
	E. E. Champagne, account clerk, 12 m	960 00	83 25
	Miss K. M. Charette, clerk stenographer, 10 m. to Jan. 31, at $960	800 00	44 55
	Miss E. M. Chisholm, file clerk, June 27 to Mar. 31 at $960	730 67	63 29
	Miss P. L. Cook, junior clerk stenographer, Jan. 14 to Mar. 31 at $600	129 03	67 74
	Miss H. M. Couch, junior clerk stenographer, May 2 to Mar. 31 at $600	548 39	86 32
	Miss M. K. Coughlan, file clerk, May 2 to noon May 4 at $960	6 45	
	Miss A. Davis, junior clerk stenographer, April 1 to noon April 11 at $600	17 50	2 75
	Miss W. R. de Blois, file clerk, June 27 to Mar. 31 at $960	730 67	63 29
	Chas. Deslauriers, clerk, April 1 to Sept. 26 at $960	469 33	40 66
	G. Drew, office boy, Nov. 19 to Mar. 31 at $300	110 00	
	Miss E. Dron, secretary to exccutive, 9 m. at $1,500, 2 m. to Feb. 29 at $1,560	1,385 00	
	Miss J. Y. Duff, immigration agent, part time, Mar. 20 to Sept. 19 at $960 (also paid by Ontario Gov't)	481 64	
	Miss K. Dunn, junior clerk stenographer, June 21 to Mar. 31 at $600	466 67	43 68
	R. H. Emard, messenger clerk, noon July 20 to Mar. 31 at $600	418 55	65 63
	Miss G. Evans, clerk-stenographer, 9 m. to Dec. 31 at $960	720 00	62 37
	R. Eves, junior file clerk, June 28 to Mar. 31, less 1 d., at $600	454 19	71 49
	Miss V. C. Flynn, clerk-stenographer, 9 m. to Dec. 31 at $960	720 00	42 12
	Miss M. T. Fogarty, junior clerk-stenographer, May 25 to Mar. 31 at $600	511 29	47 80

Abatements — Fonds de retraite	Immigration and Colonization: Salaries at Ottawa — Immigration et Colonisation: Traitements à Ottawa	Salary — Traitements	Bonus — Boni
$ cts.	*Immigration Vote*–Con.—*Crédit de l'Immigration*–Suite—	$ cts.	$ cts.
	Miss J. Forshaw, clerk-stenographer, April 1-11 at $600; April 12 to Mar. 31 at $960	949 00	56 67
	Miss T. Fortier, file clerk, Aug. 27 to Mar. 31, less 1½ d., at $960	569 03	49 30
	Miss M. E. Fraser, junior clerk-stenographer, June 14 to Feb. 24 at $600	420 57	66 20
	Miss G. Gavard, clerk-typist, Sept. 28 to Mar. 31 at $960	488 00	42 27
	T. E. Gerrard, office boy, May 31 to Mar. 31, less 1 d., at $300	250 00	
	Miss A. Gray, clerk-stenographer, 12 m. to Mar. 31, less 28 d., at $960	888 44	76 96
	Miss A. Green, junior clerk-stenographer, June 13 to Mar. 31, at $600	480 00	44 93
	Miss V. Gunderson, junior clerk-stenographer, April 1 to Dec. 11 noon, less 1½ d., at $600	414 52	38 81
	Miss M. N. Hannum, clerk-stenographer, 2 m. to Mar. 31, at 960	160 00	9 36
	Miss B. Hayes, junior clerk-stenographer, June 7 to Mar. 31 at $600	490 00	70 87
	Miss M. M. Hemphill, junior clerk-stenographer, April 1 to 16 at $600	26 67	2 50
	Miss T. M. Henderson, file clerk, Jan. 21 to Mar. 31, less ½ d., at $960	187 01	16 20
	G. L. Howard, file clerk, June 20 to Mar. 31, less 2½ d., at $960	742 79	243 73
	Thos. Howell, clerk, 12 m	960 00	315 00
	Miss L. G. Johnston, junior clerk typist, Feb. 28 to Mar. 31 at $600	51 72	4 84
	Miss R. Johnston, clerk-stenographer, 5 m. to Aug. 31 at $960	400 00	34 65
	Miss E. Kellogg, junior clerk-stenographer, 3 m. to June 30 at $600	150 00	23 61
	Miss M. O. Kennedy, clerk-stenographer, noon May 2 to Oct. 30, less 4½ d., at $960	464 35	40 23
	W. W. Kingston, clerk, Aug. 3 to Nov. 28, Feb. 11 to Mar. 31 at $960	441 93	145 01
	R. J. Lachance, file clerk, 12 m. to Mar. 31, less 1 d., at $960	957 33	268 51
	Miss M. Lanthier, junior clerk typist, April 1 to June 15 at $600	125 00	7 95
	Miss M. Laplante, junior clerk typist, 11 m. to Mar. 31 at $600	550 00	64 95
	Miss K. E. Leigh, clerk-stenographer, Sept. 24 to Mar. 31 at $960	498 67	40 42
	Miss M. Lothian, junior clerk-stenographer, 2 m. to May 31 at $600	100 00	9 36
	Miss L. Lunney, clerk-stenographer, 7 m. to Oct. 31 at $960	560 00	183 75
	Miss M. Lynch, junior clerk-stenographer, Dec. 27 to Mar. 31 at $600	158 06	24 88
	Miss B. McCann, clerk-stenographer, 9 m. to Dec. 31, less 5½ d., at $960	705 33	
	Miss Bernice McCann, junior clerk-stenographer, noon Jan. 31 to Mar. 31 at $600	100 81	9 44
	F. McCarthy, file clerk, noon Nov. 23 to Mar. 31 at $960	340 00	111 56
	J. P. McCloskey, clerk, Mar. 31 to Feb. 29 at $960	882 58	289 60
	Miss M. M. McFadden, clerk-stenographer, Oct. 12 to Mar. 31 at $960	451 61	39 12
	Miss M. G. McFarlane, file clerk, 12 m	960 00	315 00
	Miss J. McIntyre, clerk-stenographer, Feb. 11 to Mar. 31 at $960	132 41	10 46
	Miss L. A. McLaughlin, junior clerk-typist, July 3 to Mar. 31 at $600	446 77	70 32
	Miss K. McPhee, junior clerk-stenographer, 12 m., less 4 d., at $600	593 55	55 56
	Miss L. E. Matthews, clerk-stenographer, June 13 to Mar. 31, less 7½ d., at $960	743 10	64 37
	Miss M. C. Maxwell, junior clerk-stenographer, April 3 to May 26 at $600	88 61	8 29
	Miss F. Moore, junior clerk-stenographer, noon April 9 to April 30 at $600	37 50	
	Miss E. Morgan, junior clerk-stenographer, 12 m	600 00	68 31
	W. D. Munro, account clerk, Aug. 11 to Mar. 31 at $960	614 19	53 20
	Miss L. M. Murphy, junior clerk typist, July 3 to Mar. 31 at $600	446 77	41 82
	C. Nezan, file clerk, April 3 to Mar. 31 at $960	954 76	313 25
	Maurice Nichol, confidential messenger, 7 m. to Mar. 31 at $1,200	700 00	173 25
	Miss K. O'Connor, junior clerk-stenographer, Nov. 29 to Feb. 29 at $960	245 33	80 50
	Miss M. A. O'Connor, junior clerk-stenographer, April 1 to Dec. 12 at $600	419 35	66 01
	Miss V. O'Keefe, junior clerk-stenographer, Aug. 25 to Sept. 15, less ½ d., at $600	35 46	
	Miss M. Paul, clerk-stenographer, noon April 19 to Mar. 31, less ½ d., at $960	909 38	261 36
	J. A. Pautz, clerk, June 27 to Mar. 31 at $960	730 67	63 25
	R. Pearce, office boy, 12 m	300 00	56 25
	Miss O. M. Plaxton, junior clerk-stenographer, 11 m. to Feb. 29 at $600	550 00	288 75
	N. Powers: office boy, Aug. 1, to Oct. 11 at $300; junior clerk, Oct. 12 to Mar. 31 at $600	341 13	37 44
	E. Pye, file clerk, noon Nov. 28 to Mar. 31 at $960	326 67	107 19
	Miss I. Rivest, clerk-stenographer, Nov. 21 to Mar. 31 at $960	346 67	30 03
	Miss J. St. Laurent, file clerk, May 17 to Mar. 31 at $960	838 71	72 65
	R. St. Pierre, office boy, Sept. 24 to Mar. 22 at $300	148 57	3 64
	N. Sabourin, office boy, noon Aug. 22 to Mar. 19 at $300	174 59	32 68
	A. W. Skuffham, file clerk, 8 m. to Mar. 31 at $960	640 00	210 00
	Miss M. Snelson, junior clerk-stenographer, June 7 to Aug. 16, less ½ d., at $600	114 98	10 76

Abatements — Fonds de retraite	Immigration and Colonization: Salaries at Ottawa — Immigration et Colonisation: Traitements à Ottawa	Salary — Traitements	Bonus — Boni
$ cts.		$ cts.	$ cts.
	Immigration Vote-Concluded—*Crédit de l'Immigration*-Fin.—		
	Miss N. Somerville, clerk-stenographer, 12 m., less 7 d., at $960	941 85	309 05
	Miss E. Stewart, junior clerk-stenographer, 7 m. to Oct. 31 at $600	350 00	55 09
	J. W. A. Stuart, junior file clerk, 12 m	600 00	315 00
	Miss L. C. Taylor, clerk-stenographer, April 1 to Jan. 14 at $960 (bonus overpaid 17 d.)	756 13	69 30
	H. J. Tobin, file clerk, June 7 to Mar. 31, less 26 d., at $960	715 31	234 71
	E. Trepannier, office boy, Sept. 22 to Mar. 21 at $300	149 44	
	Miss B. Turcotte, junior clerk-stenographer, June 25 to Mar. 31 at $600	460 00	43 06
	R. Wall, office boy, July 16 to Aug. 11 at $300	21 77	
	C. W. Wilkins, office boy, April 1 to Oct. 3 at $300	152 42	28 53
	Miss M. Wilson, junior clerk-stenographer, Feb. 14 to Mar. 31 at $600	77 58	7 26
	Exhibitions—Expositions, Page H—46 (*$19,725*)		
	R. G. Brown, exhibition decorator, 12 m	1,305 00	283 50
	Dalglish, W. D., chief of mineral exhibit division, 12 m	3,240 00	
	Despard, A. W., chief of agriculture and commercial exhibit division, 12 m	3,240 00	
	Joubarne, O., caretaker, 12 m	1,080 00	315 00
	Livingstone, E. M., clerk-stenographer, 12 m	1,080 00	72 00
	Pereira, A., assistant to chief of designing and decorative division, 12 m	2,220 00	60 00
	Tolmie, A. W., exhibition commissioner, 12 m	4,320 00	
	Turcotte, J. O., chief of designing and decorative division, 12 m	3,240 00	
11,589 68	Total, Salaries and Bonus—Total, des traitements et du boni	307,048 41	24,329 58
	Charged—		
	Paid under Statute	6,209 65	
	Civil Government Salaries	233,013 47	
	Civil Government Contingencies	2,086 45	
	Immigration	46,013 84	
	Exhibitions	19,725 00	
	Provisional allowances	.....	24,329 58
		307,048 41	24,329 5

‡35 years service completed. All abatements to Retirement Fund.

Civil Government Contingencies — Dépenses contingentes du gouvernement civil	$ cts.
Salaries at Ottawa (Page H—5)	2,086 45
Stationery Office supplies, $15,775.30; King's Printer's account, $9,080.17	24,855 47
Subscriptions to newspapers, $164.90; telephone messages, $143.85; telegrams, $911.83	1,220 58
Supplies for automobile, $119.15; taxi hire, $173.30; sundries, $420.41	712 86
Travelling expenses: Hon. J. A. Robb, $249.57; L. E. Anderson, $27.15; W. J. Black, $564.44; F. C. Blair, $2,278.33; M. V. Burnham, $781.58; G. F. Buskard, $95.05; A. F. W. Butterworth, $1,357.36; J. A. Chapdelaine, $114.68; G. G. Congdon, $1,153.93; P. Corkery, $477; F. Dalby, $361.95 ($269.34 refunded to Casual Revenue, 1924-25); J. Duncan, $1,580.27 ($6.89 refunded to Casual Revenue, 1924-25): W. J. Egan, $657.68; J. S. Fagan, $2; J. S. Graham, $189.72; G. H. Hart, $215.54; A. M. Henderson, $158.83; F. James, $415.56; W. S. Larose, $467.70 ($2.30 refunded to Casual Revenue, 1924-25); R. Litle, $56.05; W. R. Little, $285.91; J. D. Macfarlane, $100 (refunded to Casual Revenue, 1924-25); M. M. McDougall, $284.34; A. H. McNicol, $445.35; A. S. McPhail, $25.80; W. H. Morgan, $15.85; A. R. Morisset, $185.24; E. O'Connor, $90.20; L. M. O'Connor, $19.25; A. J. Phoenix, $1,410.51; G. B. Smart, $721.84; R. J. C. Stead, $823.94; M. Tubman, $125.39; W. J. White, $4,613.15 ($183.23 refunded to Casual Revenue, 1924-25); T. B. Willans, $3,760.57; B. B. Wilson, $99.86; G. F. Worden, $95.06; J. M. Wyatt, $18.40	24,325 05
Total	53,200 41

Immigration and Colonization: Salaries and Contingencies, General Immigration et Colonisation: Traitements et dépenses contingentes, en général	$ cts.
Salaries at Ottawa.....(Page H—5)	46,013 84
Department Public Printing and Stationery: office supplies, $5,406.91; printing, binding, etc., $6,484.83.....	11,891 74
Young, E. C., Ottawa, reporting and furnishing copies of proceedings of Federal-Provincial Immigration Conference.....	885 80
Freight and express: Canadian National Express, $1,527.62; Dominion Express Co., $716.82; sundry charges, $765.40.....	3,009 84
Telegrams and telephones: Bell Telephone Co., $766.55; Canadian National Telegraphs, $5,412.08; Canadian Pacific Railway Co.'s Telegraph, $2,611.95; sundry cables, $29.59.....	8,820 17
Bond insurance, $39.02; boxes, 50, $85; cab hire, $31.55; postage, $1,040; translation, $60; uniform buttons, 22 gross, cap badges, 50, $232.77; sundry expenses, $18.52.....	1,506 86
Publicity—Publicité ($126,007.58)	
Canada Weekly Printing Co. Ltd., Winnipeg, 68,985 copies *Swedish Canada News.*	6,756 88
Canadian Facts Publishing Co., Toronto: 2,700 copies *Facts,* $554.50; page advertisement, $50.....	604 50
Columbia Press Ltd., Winnipeg, 36,000 copies *Logberg,* sent to Iceland, $2,160; postage, $900.....	3,060 00
Department of the Interior: 10,000 copies of report "Canada, Natural Resources and Commerce," refunded to credit of Casual Revenue in 1924-25.....	3,250 00
Department of Public Printing and Stationery: office supplies, $1,110.12; printing, binding, etc., $82,779.79.....	83,889 91
Department of Trade and Commerce, Motion Picture Bureau: albums, 49, $120.05; expenses taking pictures, $70; lantern slides, 452, $195.80; motion picture film, 1,870 ft. positive, 810 ft. negative, $296.70; photographic negatives, prints and enlargements, 4,852, $855.79.....	1,538 34
Guardian Newspapers, Inc., New York, advertising.....	1,500 00
McConnell and Fergusson Ltd., London, Ont., advertising in Canadian newspapers.....	5,017 70
National Press Ltd., Winnipeg: 52,000 copies *Canadian Farmer,* $3,499.60; 44,000 copies *Der Nordwestern* $3,807.76.....	7,307 36
National Review Co. of Canada Ltd., Toronto, 12,000 copies *National Life*....	1,200 00
Norwegian Canadian Publishing Co. Ltd., Winnipeg, 68,133 copies *Norrona*.....	6,688 16
Rand McNally & Co., Chicago: drawings, process plates and 4 sets lead mould electrotypes, $1,023.20; black and colour plates of *Canada Atlas* maps, $525.40.....	1,548 60
Travelling expenses: C. Reid, $250; E. H. White, $328.64.....	578 64
Advertising, $89; cuts and electros, $73.55; leather magazine covers, $107.64; newspaper articles, 4, $58; photographic prints, negatives and enlargements, 598, $706.85; photographer's expenses, $99; press clippings 12 m. $180; sundry publications, 1,318 copies, $484.26; slides, 50, $45; subscriptions to newspapers, $50.50.....	1,893 80
Freight, $147.07; telegrams and telephones, $289.99; postage $194.44; entertaining visiting journalists, etc., $121.20; printing 72,040 circulars, $369.82; sundry expenses, $51.17.....	1,173 69
Inspection of British Immigrant Children—Inspection des enfants immigrants britanniques	
Aylesworth, G. A., Newburg, Ont.: inspector, salary, $1,680; bonus, $150; travel, $970.08; uniform, $60.....	2,860 08
Duncan, J., Ottawa, travel, $38.70; George, A. F., Calgary, travel, $6.70; Munroe, R. N., Winnipeg, travel, $7.60.....	53 00
Phoenix, Miss A. J., inspector, Ontario and Quebec: travel, $137.58; uniform, $55.	192 58
Snelson, R., inspector, Brockville, Ont.: salary, 12 m., $1,620; bonus, $175.98; travel, $2,054.55.....	3,850 53
Wilmot, A. B., investigating officer, St. John, N.B., travel.....	469 21
Yould, J. H., special officer, Ottawa: salary, 6 m. to Sept. 30 less 6 d., $580.32; travel, $693.31.....	1,273 63
Fares, meals and beds, Russian refugee children, $203.40; sundry expenses, $42.20.....	245 60

Immigration and Colonization: Salaries and Contingencies, General —Continued **Immigration et Colonisation: Traitements et dépenses contingentes, en général**—Suite	$ cts.
Grants—Subventions ($148,700)	
Canada Colonization Association, Winnipeg, O.C. June 20, 1923	100,000 00
Canadian Women's Hostels, O.C. June 20, 1923: Halifax, $350; St. John, $500; Montreal, $3,500; Toronto, $500; Winnipeg, $750; Regina, $750; Calgary, $600; Vancouver, $250	7,200 00
L'Union Nationale Francaise, Montreal, O.C. July 10, 1923	1,000 00
Salvation Army, Montreal, O.C. Aug. 25, 1923	35,000 00
Scottish Immigration Aid Society, Red Deer, Alta., O.C. May 9, 1923	5,500 00
Women's Immigration—Immigration des femmes—($24,482.27)	
Alexander, Miss B., principal woman immigration officer: salary June 13 to July 3 at $1,800, $104.52; bonus, $6.91	111 43
Bullock, Miss A. S. M., principal woman immigration officer: salary, 12 m., $1.920; living allowance, 4 m. to Mar. 31 less 20 d., $199.59; travel, $798.73; uniform, $73.33	2,991 65
Lightbourne, Miss C., principal woman immigration officer: salary, $2,010; travel, $436.69; uniform $36.66	2,483 35
Binning, Miss D. M., conductress: salary April 17 to Mar. 31, $1,146.67; bonus, $57.33; travel, $1,210.17; uniform, $96.96	2,511 13
Charlesworth, Miss C., conductress: salary, 12 m., $1,200; bonus, $304.98; uniform, $73.31; travel, $951.59	2,529 88
Garrick, Miss I., clerk-stenographer: salary, Sept. 24 to Oct. 23 and Jan. 12 to Mar. 31, $289.63; bonus, $18.33	307 96
Halpenny, Miss G. E., conductress: salary, July 26 to Dec. 31, $519.35; bonus, $25.97; travel, $567.36; uniform, $66.30	1,178 98
Laurin, Miss J., jun. clerk stenographer, salary, Sept. 25 to Nov. 17	123 67
McKenny, Miss M., conductress: salary, Aug. 11 to Mar. 31, $767.74; bonus, $38.39; uniform, $36.66; travel, $553.26	1,396 05
McKowan, Miss A. E., conductress: salary, 4 m. to July 31, $400; bonus, $10; travel, $302.58; less $24.09 paid in 1924-25	688 49
McNairn, Miss M., conductress: salary, $1,200; bonus, $60; living allowance, 39 d. Dec.-Feb., $76.41; uniform, $73.32; travel, $848.66	2,258 39
McNeill, Miss F. J., conductress: salary, April 14 to July 12, less 2 d., $350.11; bonus, $17.83; travel, $401.97	769 91
Petit, Mrs. E. P., assistant to principal woman immigration officer: salary, June 7-30, $92; travel, $248.85	340 85
Stalker, Miss G., conductress: salary, July 31 to Nov. 30, $403.22; bonus, $20.16; travel, $382.74; uniform, $36.66.	842 78
Thompson, Miss N., assistant to principal woman immigration officer: salary, June 1 to Sept. 3, $366.50; travel, $31.96	398 46
Temporary conductresses: pay, 251 d., $843.21; travel, $1,024.68; unexpended balances refunded to Casual Revenue in 1924-25, Miss E. M. Charleson $49.49, Mrs. E. E. Nelson $43.75, Mrs. E. Shaw $75	2,036 13
Ocean passage, Mrs. Robertson	120 00
Canadian Women's Hostels, free accommodation supplied immigrant house workers: Montreal, $419.45; Regina, $277.55; Toronto, $1,203.75; 7 other cities, $189.35	2,090 10
Rail fares and meals, Russian Refugees, $97.21; telegrams, $934.70; telephones, $173.38; sundry expenses, $97.77	1,303 06
Miscellaneous—Divers	
Cables, $25.82; rail fares, $239.30	265 12
Ocean fares: Danish delegates, C. Reventlow and M. Gormsen, Quebec to Hamburg, $200; Hon. G. Lemieux and G. A. Lemieux, immigration propaganda work, east and west bound passages, $320; T. R. Adams, $100 (money deposited in 1922-23, page H—59)	620 00
Expenses of 8 delegates attending Immigration Conference at Ottawa	930 58
Refunds of cash bonds and deposits, 6	149 10
E. C. Odette, payment of claim for return of fare advanced for domestic helper, O.C. Nov. 19, 1923	93 40

Immigration and Colonization: Salaries and Contingencies, General —Concluded **Immigration et Colonisation: Traitements et dépenses contingentes, en général**—Fin	$ cts.
Miscellaneous—Concluded—*Divers*—Fin	
Sir J. Pitka, 30 d. living allowance, O.C. Oct. 25, 1923	300 00
Travelling expenses: D. E. Conroy, $186.55; M. J. Cullen, $141.10; W. B. Rose, $57.25; J. Sylvain, $126.85	511 75
Rev. A. McDonell, relief and medical assistance to Scottish immigrants from Hebrides	2,352 27
Total, carried to page H—44. Total, reporté à la page H—44	385,484 95

Immigration and Colonization: Salaries and Contingencies, Eastern District
Immigration et Colonisation: Traitements et dépenses contingentes, District de l'Est

Halifax, N.S., Agency—Agence d'Halifax—($37,681.93)

Barnstead, W. L., immigration agent, grade 3: salary, $2,520; uniform, $60	2,580 00
Hetherington, F. W., assistant agent: salary, $1,800; bonus, $119; uniform, $62.88	1,981 88
Aarestrup, A. J., guard: salary, 11 m. to Mar. 31, $880; bonus, $288.75; uniform, $60	1,228 75
Ainsworth, J. J., guard: salary, 3 m. to Mar. 31, $165; bonus, $78.75	243 75
Bayley, H.: guard, 1 m. at $960; clerk book-keeper, 11 m. at $1,020; bonus, $315; uniform, $60	1,390 00
Casey, J., guard: salary, April 1 to Oct. 28 full pay, Oct. 29 to Nov. 30, half pay, $520.49; bonus, $195.18; uniform, $30	745 67
Connors, E. L., guard: salary, $840; bonus, $315; uniform, $63.12; travel, $5.25	1,223 37
Esther, L. G., inspector: salary, $1,200; bonus, $297; uniform, $92.99	1,589 99
Fenton, H. J., guard: salary, $840; bonus, $315; uniform, $63.12; travel, $2	1,220 12
Godwin, L. A. W., guard: salary, $960; bonus, $315; uniform, $63.13	1,338 13
Legare, H. E., inspector: salary, 4 m. to Mar. 31, $415; bonus, $99; living allowance, $228.26; uniform, $30; travel, $33.85	806 11
Lyons, J., guard: salary, $690; bonus, $315; uniform, $93.13	1,098 13
Martin, C. A., clerk stenographer: salary, $1,020; bonus, $83.25; uniform, $60	1,163 25
Mott, G. L., inspector: salary, 4 m. to Mar. 31, $420; bonus, $99; uniform, $30	549 00
O'Keefe, J. C., inspector: salary, $1,245; bonus, $297; living allowance June 16 to July 28, $76.46; travel, $24.50; uniform, $92.88	1,735 84
Pound, T. C., guard: salary, 3 m. to Mar. 31	165 00
Purcell, S., night watchman: salary, $855; bonus, $315; uniform, $60	1,230 00
Reddy, Mrs. F., matron: salary, $525; bonus, $94.50; living allowance $360	979 50
Sheppard, W., senior guard: salary, $1,320; bonus, $279; uniform, $63.13	1,662 13
Tuura, A., guard: salary, $960; bonus, $83.25; uniform, $60	1,103 25
Ward, J., senior hospital attendant: salary, 4 m. to Mar. 31, $340; bonus, $27.81; living allowance, $90; travel, $30.90; uniform, $60	548 71
Ward, Mrs. Lena, matron: salary, 4 m. to Mar. 31, $240; bonus, $31.54; travel, $32.35; living allowance, $90	393 89
Whitebone, Sam., guard: salary, $960; bonus, $83.25; uniform, $60	1,103 25
Wright, H., guard: salary, $960; bonus, $315; uniform, $63.13; travel, $3.25	1,341 38
Foley, G. J.: meals supplied officials, $1,271.02; meals supplied detained immigrants and deports, $6,134.88	7,405 90
Services of 2 charwomen, 12 m	960 00
Services of temporary guards and interpreters, 108 h	54 00
Auto hire and car fares, $142.10; cleaning and hardware supplies, $198.07; laundry, $317.34; hospital board and treatment, $157.50; postage, $27.25; furniture (see correspondence), $64; repairs, $83.68; telephone rent, $230.40; telephone tolls and telegrams, $428.60; expenses of deports, $42.60; medical supplies, $72.31; payments under $25, $76.94; overpayment, refunded to Casual Revenue in 1924-25, 14c	1,840 93

North Sydney Agency—Agence de North Sydney—($1,502.31)

Christie, A. G., immigration agent, grade 1: salary, $1,230; bonus, $45; uniform, $33.30; travel, $23.90	1,332 20
Janitor service, $132; sundry office expenses, $38.11	170 11

Immigration and Colonization: Salaries and Contingencies, Eastern District—Continued **Immigration et Colonisation: Traitements et dépenses contingentes, District de l'Est**—Suite	$ cts.
St. John, N.B., Agency—Agence de St.-Jean, N.-B.—($68,102.60)	
Lantalum, J. V., immigration agent, grade 3: salary, $2,640; uniform, $93.24	2,733 24
Lunney, J. P., assistant agent: salary, $1,800; travel, $173.41; uniform, $60	2,033 41
Allen, W., chef, salary April 1-30	100 00
Amos, Miss A., matron: salary 4 m. to Mar. 31, $240, bonus, $31.54; living allowance, $120; travel, $23.20	414 74
Belding, J. F., guard: salary April 1-30, $70; bonus, $26.25	96 25
Boone, Miss C. M., clerk-stenographer: salary July 9 to Mar. 31, $699.35; bonus, $60.58	759 93
Bujila, T. de V., inspector interpreter: salary Dec. 10 to Mar. 31, $482.26; uniform, $32.96; travel, $15.50	530 72
Burke, M., chef: salary April 1 to May 13, $106.45; travel, $9.30	115 75
Byrne, Jos., caterer: salary April 1-30 and Nov. 1 to Mar. 31, $660; bonus, $139.50; uniform, $30; living allowance, $294; travel, $79.57, less $30.11 paid 1924-25	1,172 96
Campbell, Geo., guard: salary, $960; bonus, $315; uniform, $90	1,365 00
Carter, B., inspector: salary 4 m. to Mar. 31, $500; bonus, $87; uniform, $61.31; living allowance, $188; travel, $25	861 31
Cooper, W. H., chef, salary Jan. 2 to Mar. 31	296 77
Diadik, L., interpreter: salary 4 m. to Mar. 31, $320; bonus, $27.81; uniform, $60; living allowance, $254; travel, $19.65	681 46
Egan, J., stationary heating engineer: salary, $1,230; bonus, $297	1,527 00
Falardeau, J., inspector: salary 4 m. to Mar. 31, $415; bonus, $99; uniform, $60; living allowance, $234.19; travel, $58.65	866 84
Fenety, W. P., inspector: salary, 4 m. to Mar. 31, $500; bonus, $87; uniform, $30; travel, $229.75; living allowance, $180	1,026 75
Ferraiuolo, L., guard: salary, 2 m. to Mar. 31, $110; bonus, $52.50; living allowance, 3 m., $180	342 50
Forsythe, Miss S., matron: salary, 4 m. to Mar. 31, $180; bonus, $31.54; living allowance, $168.71; travel, $14.15	394 40
Good, J., interpreter: salary, 4 m. to Mar. 31, $320; bonus, $105; uniform, $60; living allowance, $180; travel, $28.95	693 95
Haslam, F., guard: salary, $960; bonus, $315; uniform, $90; travel, $127.10	1,492 10
Henderson, F. E., fireman: salary, April 1-30 and Nov. 20 to Mar. 31, $402.50; bonus, $140.88	543 38
Huck, J., inspector: salary, 4 m. to Mar. 31, $500; bonus, $87; living allowance, $180; travel, $13.65	780 65
Joyce, H. W., guard: salary, April 1-30, $70; bonus, $7.87; uniform, $4.92	82 79
McGill, Miss R., clerk-stenographer: salary, 4 m. to Mar. 31, $320; bonus, $27.72	347 72
Maga, J., interpreter: salary, 4 m. to Mar. 31, $400; bonus, $99; uniform, $60	559 00
Meehan, F., guard: salary, April 1-30, $70; bonus, $26.25	96 25
Murphy, E. J., inspector: salary, 4 m. to Mar. 31, $415; bonus, $99; uniform, $30; living allowance, $238.06; travel, $101.30, less $45 paid in 1924-25	838 36
Perley, Miss M. K., clerk-stenographer: salary, April 1 to Aug. 3, $327.74; bonus, $28.39	356 13
Pickett, L. E., fireman: salary, April 1-30 and Nov. 30 to Mar. 31, $377.50; bonus, $39.61	417 11
Quinn, A., guard: salary, April 1-30, $70; bonus, $7.87	77 87
Sibson, J. B., inspector: salary, 4 m. to Mar. 31, $416.46 (underpaid, $3.54); bonus, $99; uniform, $60	575 46
Sleeth, J., clerk-bookkeeper: salary, 4 m. to Mar. 31, $340; bonus, $105; uniform, $60	505 00
Stirling, A.: senior guard: salary, $1,320; bonus, $279; uniform, $90; travel, $15.33	1,704 33
Upton, W. F., senior clerk-bookkeeper: salary, 4 m. to Mar. 31, $480; bonus, $87; uniform, $30; living allowance, $230.11; travel, $66.25	893 36
Wallenius, A., interpreter, salary, Dec. 14 to Feb. 6, less 1 d	140 42
Wilmot, A. B., investigating officer, grade 2: salary, $1,920; travel, $316.12; telephone rent, $31.20; sundry expenses, $22.52.	2,289 84

Immigration and Colonization: Salaries and Contingencies, Eastern District—Continued **Immigration et Colonisation: Traitements et dépenses contingentes, District de l'Est**—Suite	$ cts.
St. John, N.B., Agency—Concluded—*Agence de St-Jean, N.-B.*—Fin	
Canadian Pacific Railway Co.: fifth payment on account of baggage shed at West St. John, $8,804.83; interest on unpaid balance, 12 m. to Dec. 31, 1923, at 5½ per cent, $2,905.59; repairs, $176.18; fourth payment on account of waiting room over baggage shed at West St. John, $2,041.91; interest on unpaid balance 12 m. to Dec. 31, 1923, at 5½ per cent, $786.14; fourth payment on account of immigration buildings at West St. John, $5,000; interest on unpaid balance to Dec. 31, 1923, at 5½ per cent, $1,925	21,639 65
Temporary assistance: charwomen, $456.34; guards, $716.25; firemen, $52; stenographers and interpreters, $23.25	1,247 84
Cleaning, $95.88; expenses of deports, $70.30; laundry, $398.92; light, 4 m. to Mar. 27, 1923, $324.80; repairs, $98.59; telegrams and telephone tolls, $259.73; telephone rent, $351; water supply, 12 m. to Dec. 31, 1923, $470.47; sundry expenses, $133.31	2,203 00
Catering service—Canteen and Dining Room supplies and expenses ($15,299.36, see page H—44 for sales)—	
Baird & Peters, St. John: cigars, cigarettes and tobacco, $469.94; provisions, $1,791.65	2,261 59
Donovan, T. & Son, St. John, meats, fish, and sundry provisions	2,500 74
Dwyer Bros., Ltd., St. John: bread, $698.40; cake and pastry, $337.62	1,036 02
Gorman, Thos. Ltd., St. John: cigars, cigarettes and tobacco, $489.42; provisions, $2,587.69	3,077 11
King & McDonald, St. John: cigars, cigarettes and tobacco, $264.98; provisions, $1,505.33	1,770 31
Payments under $500: aerated waters, $291.60; apples, $121.25; bread, $304.56; brooms, $38.70; candies, $194.31; cleaning materials, $96.40; coal, 16⁹⁄₁₀ tons, $309; cutlery and tableware, $175.59; erecting dishwasher and tank, $212.42; hardware, $213.94; lunch boxes, 1,678, $130.76; milk, $613.20; mugs, 25 doz., $63.50; oranges, $120.25; table cloth and towelling, $47.68; repairs, $44.75; table and kitchen help, $1,564.82; sundry small items, $110.86	4,653 59
Quebec Agency—Agence de Québec ($76,108.20)	
O'Connell, E. J., immigration agent, grade 4: salary, $2,520; uniform, $30; travel, $269.83	2,819 83
Amos, Mrs. A., matron: salary, 8 m. to Nov. 30, $480; bonus, $62.96; travel, $13.20; living allowance, $210	766 16
Bergevin, A., guard: salary, May 6 to Dec. 11, $419.08; bonus, $146.64; uniform, $36.39	602 11
Brown, R. J., guard: salary, May 6 to Nov. 23, $386.73; bonus, $44.19; uniform, $30	460 92
Byrne, J., caterer: salary, 6 m. to Oct. 30, $660; bonus, $139.50; uniform, $30; living allowance, $297.29; travel, $14.05	1,140 84
Carbray, T., night watchman: salary, April 1 to Sept. 2, less 11 d., $285.52 (overpaid, $3); bonus, $123.60; uniform, $60	469 12
Diadik, L., interpreter: salary, 8 m. to Nov. 30, $640; bonus, $55.44; uniform, $33.67	729 11
Doody, M. J., clerk-stenographer: salary, 3 m. to June 30, $240; bonus, $78.75; living allowance, $70; travel, $12.60	401 35
Emmett, J., guard: salary, May 6 to Dec. 11 less 14 d., $393.53; bonus, $150.67; uniform, $33.55	577 75
Emond, L. A., guard: salary, May 7 to Nov. 17, $373.98; bonus, $141.32; uniform, $32.83	548 13
Falardeau, J., inspector: salary, 7 m. to Nov. 30, $700; bonus, $173.25; uniform, $30; travel, $13.22	916 47
Ferraiuolo, L., guard: salary, April 26 to Jan. 31, $504.17; bonus, $240.63; uniform, $98.30; living allowance, $108; travel, $13.15	964 25
Fitzgerald, F., stationary heating engineer, grade 2: salary, $1,320; bonus, $279	1,599 00
Fitzgerald, J., senior immigration guard: salary, $1,155; bonus, $310.50; uniform, $30	1,495 50

Immigration and Colonization: Salaries and Contingencies, Eastern District—Continued **Immigration et Colonisation: Traitements et dépenses contingentes, District de l'Est**—Suite *Quebec Agency*—Continued—*Agence de Québec*—Suite	$ cts.
Forsythe, Mrs. S., matron: salary, 8 m. to Nov. 30, $345; bonus, $62.96; living allowance, $240; travel, $26	673 96
Frenette, J. B., guard: salary, $960; bonus, $315; uniform, $32.84	1,307 84
Gagnon, T., hospital guard: salary, $960; bonus, $315; uniform, $30	1,305 00
Good, J., interpreter: salary, 8 m. to Nov. 30, $640; bonus, $210; uniform, $30; living allowance, 2 m. $70	950 00
Gosselin, A., guard: salary, May 9 to Dec. 11, $414.70; bonus, $160.69; uniform, $32.83	608 22
Griffin, Miss M., file clerk: salary, April 30 to Dec. 13, $594.93; bonus, $48.46	643 39
Hayden, G., senior guard: salary, $1,320; bonus, $279; uniform, $30	1,629 00
Hayes, M., guard: salary, May 7 to Dec. 11, $417.33; bonus, $162; uniform, $32.83	612 16
Hewitt, G. H., guard: salary, April 28 to Dec. 13, $436.96; bonus, $51.41; uniform, $30	518 37
Huck, J., inspector: salary, 8 m. to Nov. 30, $1,000; bonus, $174; uniform, $62.84	1,236 84
Jacques, E., fireman: salary, April 20 to Dec. 20, $599.68; bonus, $209.89	809 57
Jenkins, E., fireman: salary, April 23 to Dec. 20, $592.18; bonus, $207.26	799 44
Lagace, J. B., hospital guard: salary, $960; bonus, $315; uniform, $30	1,305 00
Lagace, O., guard: salary, $960; bonus, $315; uniform suit, $30	1,305 00
Langlais, J. M., supervising inspector, grade 1: salary 3 m. to June 30, $405; bonus, $40.50; living allowance, April 1 to May 5, $70; travel, $20.40	535 90
Lawlor, Miss V., senior clerk-stenographer, salary	1,335 00
Legare, H. E., inspector: salary, 8 m. to Nov. 30, $800; bonus, $198; uniform, $30	1,028 00
L'Heureux, J. N., inspector: salary, April 30 to Dec. 13, $743.65; bonus, $184.06; uniform, $33.28	960 99
Lessard, Mrs. B., matron: salary, May 6 to Dec. 11, $287.74; bonus, $188.83; meals, $82.06	558 63
Linton, N. R., hospital guard: salary, 7 m. to Oct. 31, $455; bonus, $55.09; uniform suit, $30; living allowance, $54; travel, $14.30	608 39
Maga, J., interpreter: salary, 8 m. to Nov. 30, $800; bonus, $198; uniform, $30; living allowance, $396.52; travel, $29.70	1,454 22
Mathieu, J., P.O. inspector: salary, $1,560; bonus $202; uniform, $30	1,792 00
Mayes, J., guard: salary, $960; bonus, $315; uniform, $30	1,305 00
Metcalfe, W., guard: salary, $675; bonus, $315; uniform, $33.55	1,023 55
Mott, G. L., inspector: salary, 8 m. to Nov. 30, $825; bonus, $198; uniform, $35.72; living allowance, $412; travel, $92.25	1,562 97
Murphy, E. J., inspector: salary, 7 m. to Nov. 30, $700; bonus, $173.25; uniform, $30	903 25
Murray, F., guard, salary, Oct. 14 to Nov. 30	126 45
O'Connor, M. J., guard: salary, $675; bonus, $315; uniform, $30	1,020 00
Pellan, P. J., guard: salary, May 7 to Dec. 11, $417.33; bonus, $162; uniform, $32.83	612 16
Picard, G., hospital guard: salary, $960; bonus, $315; uniform, $30; travel, $3.50	1,308 50
Robitaile, J. guard, salary Nov. 1-30	80 00
Shields, A., guard: salary, April 27 to Dec. 13, $434.14; bonus, $170.56; uniform, $30	634 70
Gibson, J. B., inspector: salary, 8 m. to Nov. 30, $825; bonus, $198; uniform, $30; living allowance, $364.32; travel, $27	1,444 32
Sleeth, J., clerk-bookkeeper: salary, 8 m. to Nov. 30, $680; bonus, $210; uniform, $30; living allowance, $396.77; travel, $20.80	1,337 57
Smith, A., guard, salary, Oct. 19 to Nov. 30	113 55
Smith, F. A., inspector: salary, $1,245; bonus, $297; uniform, $33.55; living allowance, $70; travel, $441.80	2,087 35
Tremblay, F., hospital guard: salary, $960; bonus, $315; uniform suit and cap, $32.83	1,307 83
Upton, W. F., senior clerk-bookkeeper: salary, 8 m. to Nov. 30, $930; bonus, $183; uniform, $30	1,143 00
Walker, B., clerk-stenographer: salary, April 30 to Dec. 31, $594.93; bonus, $38.83	633 76
Walsh, E., guard: salary, May 6 to Dec. 11, $419.08; bonus, $48.82; uniform, $30.	497 90

Immigration and Colonization: Salaries and Contingencies, Eastern District—Continued **Immigration et Colonisation: Traitements et dépenses contingentes, District de l'Est**—Suite	$ cts
Quebec Agency—Concluded—*Agence de Québec*—Fin	
Ward, J., senior hospital attendant: salary, 8 m. to Nov. 30, $680; bonus, $55.44; uniform, $30; living allowance, $240	1,005 44
Ward, Mrs. Lena, matron: salary, 8 m. to Nov. 30, $480; bonus, $62.96; living allowance, $240	782 96
Byrne, J. R. H.: meals supplied officials, $2,914.80; meals supplied detained immigrants and deports, $10,054.65; ice, $10	12,979 45
Drouin, A., Quebec: boiler compound, $165; brooms and mops, $108; disinfectants, $150; soap, $227.84; sundry cleaning supplies, $160.90; hardware, $200.45	1,012 19
Quebec Cartage Co., transfer and motor service	505 50
Rousseau, G., Quebec, sundry provisions	1,690 35
Temporary assistance: charwoman, $1,553.83; kitchen and table help, $467.48; police guards, $172; stenographers and interpreters, $13.50	2,206 81
Automobile expenses: gasoline, $87.27; supplies and repairs, $107.45; license, $26.70; lumber, paint, etc., for garage, $55.41	276 83
Advertising, $139.10; car fares, $48.50; cleaning, $29.53; crockery and kitchenware, $77.40; laundry, $248.91; medical supplies, $192.35; milk, $216.80; packing and cartage, $136.70; postage, $40; sundry provisions for detention hospital, $578.28; telegrams, $472.42; telephone rent, $466.15; telephone tolls, $243.20; uniform caps, 7, $37.52; various small items, $112.49	3,039 35
Montreal Agency—Agence de Montréal ($70,740.53)	
Regimbal, A., immigration agent, grade 4: salary, $2,880; uniforms, $90; travel, $12.95; meals, $148	3,130 95
Ahern, Miss R., clerk-stenographer: salary, $960; bonus, $67.85; meals, $5.75	1,033 60
Allison, P. R., senior clerk-stenographer: salary, $1,335; bonus, $279; travel, $78.55	1,692 55
Arklay, J., senior clerk-stenographer: salary, Aug. 20 to Mar. 19, $770; bonus, $162.75; meals, $3.50	936 25
Asselin, Miss M. L., clerk-stenographer: salary, $1,080; bonus, $315; meals, $1.25	1,396 25
Bain, Mrs. M. Y., matron: salary, $720; bonus, $94.50; uniform aprons, 8, $8	822 50
Beard, L. N., principal clerk: salary, $2,280; bonus, $60; uniform, $60; meals, $4.45	2,404 45
Beauchamp, Dr. G. E., travel	69 88
Beeser, R. D., guard: salary, April 1 to Mar. 29, $106.34; bonus, $50.75	157 09
Blanchet, A., investigating officer, grade 3: salary, $2,010; bonus, $60.75; uniform, $60; travel, $977.68	3,108 43
Borg, E., inspector: salary, $1,200; bonus, $297; uniform, $63.16; travel, $403.15	1,963 31
Boulad, K., guard: salary, $960; bonus, $315; uniform, $90; travel, $198.95	1,563 95
Boyer, Miss B., maid: salary, Sept. 11 to Mar. 31, $200; bonus, $52.47	252 47
Brizole, Mrs. M., laundress: salary, $780; bonus, $94.50	874 50
Burningham, O. E., senior clerk-stenographer: salary, $1,560; bonus, $202; uniform, $60; travel, $189.30	2,011 30
Callaghan, D., inspector: salary, $1,380; bonus, $279; uniform, $90	1,749 00
Chevrier, Mrs. E., deport officer: salary, $960; bonus, $315; travel, $749.52	2,024 52
Chevrier, R. G., investigating officer: salary, Mar. 27, 1923, to Mar. 31, 1924, $1,183.43; travel, $61.05	1,244 48
Costello, H. B.,fireman: salary, $1,080; bonus, $315	1,395 00
Coulter, Jas., deport officer: salary, $990; bonus, $83.25; uniform, $90; travel, $1,068.47	2,231 72
Davies, H. L., guard: salary, Sept. 7 to Feb. 16, $349.69; bonus, $166.90; uniform, $60	576 59
Davies, W. J., special investigating officer: salary, Jan. 14 to Mar. 31, less 1 d., $254.61; bonus, $63.02; travel, $91.85	409 48
Demers, L., guard, salary, Jan. 18 to Feb. 6	36 22
Desnos, Mrs. A., deport officer: salary, $1,080; bonus, $315; travel, $477.76	1,872 76
Deville, G., senior clerk: salary, $1,680; meals, $29	1,709 00
Gamble, Mrs. S., kitchen helper: salary, $420; bonus, $315	735 00
Gillingham, H. J., guard: salary, May 4 to Mar. 31, $599.68; bonus, $286.21; uniform, $60	945 89

Immigration and Colonization: Salaries and Contingencies, Eastern District—Continued **Immigration et Colonisation: Traitements et dépenses contingentes, District de l'Est**—Suite	$ cts.
Montreal Agency—Concluded—*Agence de Montréal*—Fin	
Johnstone, Mrs. M., maid: salary, $175.71; bonus, $46.09	221 80
Kuhlman, J., interpreter: salary, $1,260; uniform, $60; travel, $536.93	1,856 93
Lalonde, D., principal clerk: salary, $1,800; bonus, $118.92; uniform, $90; travel, $101.50	2,110 42
Landreville, M., deport officer: salary, April 1-10, $25; travel, $42.25	67 25
L'Ecuyer, J. A., inspector: salary, $1,500; bonus, $261; uniform, 2 years, $180; travel, $203.45	2,144 45
Marquis, J. G., senior clerk stenographer: salary, $1,350; bonus, $279; uniform, $60; travel, $92.40	1,781 40
Matthews, Mrs. J., matron: salary, $660; bonus, $315	975 00
Monette, G., cleaner and helper: salary, $900; bonus, $315	1,215 00
Morrissett, L. C., special investigating officer: salary, Feb. 2 to Mar. 2	103 00
Paré, F., salary, 12 m. less 6 d., $944.52; bonus, $309.92; uniform, $93.50; travel, $3.80	1,351 74
Sanche, I., night guard: salary, 12 m., less 27 d., $637.08; bonus, $291.84; uniform, $93.50; travel, $33.05	1,055 47
Sevigny, J. E., investigating officer, grade 1: salary, $1,800; bonus, $119; uniform, $60; travel, $209.81	2,188 81
Slater, A., cook, salary	900 00
Souaillard, H., guard: salary, $900; bonus, $315; uniform, $60; travel, $8.15	1,283 15
Stafford, J. P., inspector: salary, $1,800; uniform, $60; travel, $246.65	2,106 65
Thompson, S., fireman· salary, $1,080; bonus, $315	1,395 00
Ward, F., guard: salary, Feb. 6 to Mar. 31, $100.52; bonus, $47.97	148 49
Watson, Miss C. A. M., maid: salary, April 1 to Sept. 11, $161; bonus, $42.24	203 24
Woodley, Miss A., maid: salary, April 1 to Sept. 11, $161; bonus, $42.24	203 24
Brosseau, J. A. Ltd., Montreal, bread supplied under contract, 10 m. to Jan. 31, 12,715½ lb.	550 99
Canadian Transfer Co. Ltd., Montreal, transferring immigrants' baggage	684 75
Deslauriers, C., Montreal, meat, etc	2,492 53
Guaranted Pure Milk Co. Ltd., Montreal, milk, 5,297 qt	691 50
Hutton Bros., Montreal, sundry provision	1,975 64
Kavanagh Provision Co., sundry provisions	741 80
Bed sheets, 119, $233.07; car fares, $635.30; clothing for deports, $408.41; ice, 2 y. to April 30, 1924, $332.55; kitchen utensils, $46.29; hospital board and treatment, 50 d., $76; laundry, $328.04; maids, 71 d., $97.84; medical supplies, $207.13; pillows, 250, $117.65; painting and enamelling 100 beds, $100; postage, $220; provisions, $953.78; range, pipes and smokestack, $319.05; soap, $157.92; telegrams, $562.22; telephone rent, $388.85; telephone tolls, $396.05; toilet paper, 11 cases, $47.44; towels, $73.71; sundry expenses, $243.84	5,945 14
Hamilton Agency—Agence d'Hamilton ($2,687.87)	
Sweeney, H. C., immigration agent, grade 1: salary, $1,620; bonus, $162; travel, $101.75	1,883 75
Norris, W., clerk stenographer: salary, 4 m. to Mar. 31, $320; bonus, $105	425 00
Car fares, $38; expenses of deports, $30.50; postage, $52; stenographer, 8 m., $150; telephone rent, $60.48; telephone tolls, $53.05—less $12.54 paid in 1924-25; sundry, $7.63	379 12
London Agency—Agence de London ($1,894.93)	
John Riggs, immigration agent, grade 1: salary, $1,620; bonus, $162; uniform, $30.22; telephone rent, $53.13; sundry office expenses, $29.58	1,894 93
Toronto Agency—Agence de Toronto ($17,331.80)	
Mitchell, J. C., immigration agent, grade 4: salary, $2,880; uniform, $60; travel, $142.25; meals in Toronto, 202, $151.50	3,233 75
Artkin, W., asst. immigration agent: salary, $1,800; bonus, $119; uniform, $90; travel, $19.50	2,028 50

Immigration and Colonization: Salaries and Contingencies, Eastern District—Continued **Immigration et Colonisation: Traitements et dépenses contingentes, District de l'Est**—Suite	$ cts.
Toronto Agency—Concluded—*Agence de Toronto*—Fin	
D'Alessandro, D., interpreter: salary, $1,260; bonus, $297; uniform, $90; travel, $2.45	1,649 45
King, Miss E., clerk stenographer: salary, 3 m. to June 30, $240; bonus, $20.79	260 79
McCheyne, R. M., investigating officer, grade 1: salary, $1,425; bonus, $265.50; uniform, $60; travel, $64.05; overpayment refunded to Casual Revenue, 1924-25, 45c	1,815 00
MacGee, A. A., investigating officer: salary, $966.67; bonus, $239.25	1,205 92
Pearson, S. M., investigating officer, grade 1: salary, $1,500; bonus, $261; uniform, $83.33; travel, $36.91	1,881 24
Rowles, Geo., deport officer: salary, 3 m. to June 30, $270; bonus, $78.75	348 75
Rushmer, S. R., senior clerk stenographer: salary, $1,350; bonus, $279	1,629 00
Stewart, G. L., investigating officer: salary, Mar. 23, 1923, to Mar. 31, 1924, less 9 d., $1,804.19; uniform, $93.26	1,897 45
Automobile expenses: Ford touring car, less allowance on old car, $292; supplies and repairs, $83.06; gasoline, $135.94	511 00
Car fares, $72; expenses of deports, $34.80; postage, $226; stenographers, $64; telegrams, $161.26; telephone rent, $134.53; telephone tolls, $94.55; sundry office expenses, $83.81	870 95
Boston Ageny—Agence de Boston ($3,589.02)	
Stahl, Jas., immigration agent, grade 2: salary, $2,160; living allowance, $420; uniform, $64.32; telephone, $28.66; meals, $9.55	2,682 53
Gordon, G. N., inspector: salary, 5 m. to Sept. 30, $500; bonus, $25; travel, $93.78; uniform, $30	648 78
Car fares, $69.20; postage, $28.62; stenographer, $44.69; telephone, $84.22; sundry expenses, $30.98	257 71
New York Agency—Agence de New York ($8,308.68)	
Sullivan, W. H., immigration agent, grade 3: salary, $2,370; living allowance, $780; travel, $105.89; uniform, $60; telephone, $40.27	3,356 16
Bradley, W., inspector: salary, April 1-30, $100; bonus, $5; meals and car fares, $8.25	113 25
Glionna, D. O. G., interpreter: salary, Nov. 9 to Dec. 8, $111.43; travel, $59.08	170 51
Grant, H., inspector: salary, 15 m. to Mar. 31, $1,515; bonus, $159; living allowance, $420; travel, $51.66; uniform, $30	2,175 66
Roe, J. M., inspector: salary, April 2 to Mar. 31, $1,196.67; bonus, $274.02; living allowance, $278.82; travel, $87.11; uniform, $63.17	1,899 79
Postage, $110; telegrams, $364.65; telephone, $51.65; sundry, $67.01	593 31
Deport and Investigating Officers—Fonctionnaires préposés à la déportation et aux enquêtes ($13,457.76)	
Argue, Mills, deport officer: salary, $1,250; bonus, $297; uniform, $90; travel, $1,408.13; refunded to Chinese Vote in error, $100 (see page H—46)	3,145 13
Devlin, P., deport officer: salary, $1,250; bonus, $297; uniform, $60; travel, $1,061.20, less $64.14 paid in 1924-25	2,604 06
Graham, T. A., deport officer: salary, $1,250; bonus, $297; uniform, $90; travel, $1,442.85.	3,079 85
Reynolds, D. H., investigating officer, grade 3: salary, $2,400; uniform, $90; travel, $2,138.72	4,628 72
Inspection Points—Centres d'inspection	
Relieving Inspectors—	
Greene, C. G., supervising inspector, grade 1: salary, $1,740; bonus, $150; overtime, 183 h., $107.60; uniform, $60; travel, $693.12; telephone rent, $22.20	2,772 92
Langlais, J. M., supervising inspector, grade 1: salary, 9 m. to Mar. 31, $1,215; bonus, $121.50; overtime, $87.20; uniform, $60; travel, $849.28	2,332 98
Thomas, G. A., supervising inspector, grade 1: salary, 7 m. to Oct. 30, $980; bonus, $87.50; overtime, $123.90; uniform, $84.66; travel, $722.99	1,999 05

Immigration and Colonization: Salaries and Contingencies, Eastern District—Continued **Immigration et Colonisation: Traitements et dépenses contingentes, District de l'Est**—Suite	$ cts.
Inspection Points—Continued—*Centres d'inspection*—Suite	
Port Hawkesbury, N.S., J. J. Williams, inspector part time, salary	300 00
Sydney, N.S. ($3,970.75)—	
Young, J. G., supervising inspector, grade 1: salary, $1,740; bonus, $150; uniform, $60; travel, $26.35	1,976 35
Scott, M. D., inspector: salary, $1,335; bonus, $279; uniform, $30; travel, $27.25	1,671 25
Car fares, $70.85; cleaning, $84; telephone, $108.35; sundry expenses, $59.35; over-refunded, 60c	323 15
Aroostook Jct., N.B., E. W. Larlee, inspector: salary, $1,440; bonus, $261; overtime, $24; uniform, $60; telephone rent, $10.50	1,795 50
Debec Jct., N.B., R. E. Kennedy, inspector: salary, $1,440; bonus, $261; overtime, $21; uniform, $30	1,752 00
Edmundston, N.B., L. R. Belanger, inspector: salary, $1,500; bonus, $261; overtime, $8.75; uniform, $96.25	1,866 00
L'Etete, N.B., W. Tucker, inspector, part time: salary, 7 m. to Oct. 31, $350; telephone rent, $18	368 00
McAdam Jct., N.B. ($5,244.07)—	
O'Shaughnessy, R., supervising inspector, grade 1: salary, $1,740; bonus, $150; overtime, $183.80; uniform, $30	2,103 80
Cleland, H. W., inspector: salary, $1,500; bonus, $261; overtime, $76.40; uniform, $33.30	1,870 70
Fenety, W. P., inspector: salary, 8 m. to Nov. 30, $1,000; bonus, $174; overtime, $24.40	1,198 40
Expenses of deports, $13.93; telegrams, $18.24; telephone rent, $39	71 17
Milltown, N.B., W. H. Smith, inspector: salary, $1,440; bonus, $261; overtime, $262.40; uniform, $33.30	1,996 70
Richmond Corners, N.B., L. H. Purinton, inspector, part time, salary	300 00
St. Andrews, N.B., H. C. Maloney, inspector: salary, $1,440; bonus, $261; overtime, $19.30; uniform, $58.67; telephone, $24.10; postage, 50c	1,803 57
St. Leonard, N.B., F. A. Roy, inspector: salary, $1,440; bonus, $261; overtime, $144.80; uniform, $60; team hire, $3.50	1,909 30
St. Stephen, N.B. ($4,115.96)—	
Maxwell, C. H., supervising inspector, grade 1: salary, $1,740; bonus, $150; overtime, $189.30; uniform, $30	2,109 30
Douglas, A. J., inspector: salary, 1,440; bonus, $261; overtime, $167.60; uniform, $33.30	1,901 90
Telephone, $36.55; light, $31.70; sundry expenses, $36.51	104 76
Beebe Jct., Que. ($6,368.03)—	
Neveu, D., supervising inspector, grade 1: salary, $1,740; bonus, $150; overtime, $243.20; uniform, $30	2,163 20
Beane, H. S., inspector: salary, $1,425; bonus, $265.50; overtime, $262.40; uniform, $90	2,042 90
Huse, W. E., inspector: salary, $1,440; bonus, $261; overtime, $252.80; uniform, $60; meals, $4	2,017 80
Telephone rent, $108; sundry expenses, $36.13	144 13
Coaticook, Que. ($4,020.60)—	
Garceau, T. E., supervising inspector, grade 1: salary, $1,740; bonus, $150; overtime, $120.10; uniform, $60	2,070 10
Thornton, P. R., inspector: salary, $1,500; bonus, $261; overtime, $104.80; uniform, $30	1,895 80
Telephone, $40; sundry expenses, $14.70	54 70
Comins Mills, Que., J. A. Aube, inspector: salary, $1,440; bonus, $261; overtime, $4; uniform, $30	1,735 00
Hemmingford, Que., C. Dunsmore, inspector: salary, $1,440; bonus, $261; overtime, $262.40; uniform, $55.33; telephone, $34; expenses of deports, $18.25	2,070 98
Highwater, Que. ($5,789.41)—	
Gingras, L. A., supervising inspector, grade 1: salary, $1,740; bonus, $150; overtime, $8.20; uniform, $90	1,988 20
Barnett, E. C., inspector: salary, $1,440; bonus, $261; overtime, $128.10; uniform, $30	1,859 10

Immigration and Colonization: Salaries and Contingencies, Eastern District —Continued **Immigration et Colonisation: Traitements et dépenses contingentes, District de l'Est**—Suite	$	cts.
Inspection Points—Continued—*Centres d'inspection*—Suite		
Highwater, Que.—*Concluded*		
Peabody, E. B., inspector: salary, $1,440; bonus, $261; overtime, $136.60; uniform, $94.92	1,932	52
Sundry expenses	9	59
Huntingdon, Que., W. J. Goundrey, inspector: salary, $1,440; bonus, $261; overtime, $36.80; uniform, $60; telephone, $21.42; sundry expenses, $25	1,844	22
Lacolle, Que. ($8,809.49)—		
Atkinson, B., inspector: salary, $1,245; bonus, $297; overtime, $236.95; uniform, $101.15; meals, $35.90	1,916	00
Barriere, G. W., inspector: salary, May 8 to Nov. 9, $605.75; bonus, $30.29; overtime, $136; uniform, $34.99	807	03
Clarkson, A. H., inspector: salary, $1,500; bonus, $261; overtime, $252; uniform, $91.61; travel, $7.50	2,112	11
Hebert, N. C., inspector: salary, April 25 to Mar. 31, less 2 d., $1,113.55; bonus, $55.68; overtime, $239.20; uniform, $63.28	1,471	71
Laporte, L. H., inspector: salary, Apr. 25 to Nov. 10, $653.33; bonus, $161.70; overtime, $145.60; uniform, $33.28	993	91
Murphy, E. J., inspector: salary, April 1-30, $100; bonus, $24.75; overtime, $22.95	147	70
Van Vliet, G. L., inspector: salary, April 23 to Jan. 15, $875.06; bonus, $43.75; overtime, $191.05; uniform, $36.79; travel, $9.50	1,156	15
Lighting, $48.60; typewriter repairs, $20.30; telephone, $79.13; sundry expenses, $56.85	204	88
Megantic, Que., A. McDonald, inspector: salary, $1,500; bonus, $261; overtime, $193; uniform, $93.32	2,047	32
St. Armand, Que., Jos. Ouimet, inspector: salary, $1,440; bonus, $261; overtime, $211.20; uniform, $62.83; telephone, $13	1,988	03
Stanhope, Que., L. T. Lemieux, inspector: salary, $1,440; bonus, $261; overtime, $244; uniform, $60; light and heat, $33.45; telephone, $23; sundry expenses, $20.17	2,081	62
Malone, N.Y. ($4,063.70)—		
Pansera, A., supervising inspector, grade 1: salary, $1,740; bonus, $150; overtime, $123.90; uniform, $32.97; travel, $40.83	2,087	70
Larche, L. N., inspector: salary, $1,500; bonus, $261; overtime, $120.10; uniform, $33.70; telephone, $26.35	1,941	15
Telephone, $26.10; sundry office expenses, $8.75	34	85
Rouse's Point, N.Y. ($4,506.09)—		
Commette, C., supervising inspector, grade 1: salary, $1,740; bonus, $150; overtime, $153.60; uniform, $93.27	2,136	87
Savard, A., inspector: salary, $1,440; bonus, $261; overtime, $210; uniform, $96.60	2,007	60
Rent of office, 11 m. to Dec. 15, $165; coal, $67.60; cleaning, $55.85; telephone, $56.65; sundry expenses, $16.52	361	62
St. Albans, Vt. ($3,017.35)—		
Boisvert, N. E., supervising inspector: salary, $1,740; bonus, $150; overtime, $29.15	1,919	15
Falardeau, J., inspector: salary, April 1-30, $100; bonus, $24.75; overtime, $13.80; living allowance, $40; travel, $12.35	190	90
Shelters, J. W., inspector: salary, July 12 to Jan. 9, $595.17; bonus, $147.30; overtime, $132; uniform, $32.83	907	30
Bridgeburg, Ont. ($13,664.30)—		
Johns, F., supervising inspector, grade 1: salary, $1,980; bonus, $63; overtime, $58; uniform, $91.90	2,192	90
Dillon, J., inspector: salary, April 16 to May 29, $143.55; bonus, $7.18; overtime, $21; uniform, $33.13	204	86
Hardiston, R. T., inspector: salary, $1,500; bonus, $261; overtime, $145.30; uniform, $92.30	1,998	60
McNeil, J. R., inspector: salary, $1,500; overtime, $224.80; uniform, $61.90	1,786	70
Mumby, J. W., inspector: salary, $1,410; bonus, $87.19; overtime, $197.70; uniform, $62.30; travel, $30.70	1,787	89
Sutherland, W., inspector: salary, $1,500; bonus, $261; overtime, $187.60; uniform, $61.90	2,010	50

Immigration and Colonization: Salaries and Contingencies, Eastern District—Continued **Immigration et Colonisation: Traitements et dépenses contingentes, District de l'Est**—Suite	$	cts.
Inspection Points—Continued—*Centres d'inspection*—Suite		
Bridgeburg, Ont.—*Concluded*		
Williamson, J. H., inspector: salary, $1,380; overtime, $179.30; uniform, $91.89	1,651	19
Young, H. G., inspector: salary, $1,425; bonus, $265.50; overtime, $193.40; uniform, $30.89	1,914	79
Postage, $29.70; telephone rent, $51.60; telephone tolls and telegrams, $22.77; sundry expenses, $12.80	116	87
Brockville, Ont., F. C. Knight, inspector: salary, $1,500; bonus, $261; overtime, $248; uniform, $63.26; travel, $2.25; telephone, $36.27; sundry expenses, $19.03	2,129	81
Cobourg, Ont., W. P. Skitch, inspector: salary, $1,410; bonus, $274.50; overtime, $89.60; uniform, $60; travel, $8.05	1,842	15
Cornwall, Ont., J. M. O'Callaghan, inspector: salary, $1,440; overtime, $10.40; uniform, $60; telephone, $1.30	1,511	70
Crystal Beach, Ont. ($757.70)—		
Rigg, R., inspector: salary, 4 m. to Nov. 30, $400; bonus, $99; overtime, $47.20; uniform, $30; travel, $4.80	581	00
Smith, C. E., inspector: salary, Aug. 1 to Sept. 15, $150; bonus, $7.50; overtime, $19.20	176	70
Erie Beach, Ont., T. Wyatt, inspector: salary, 4 m. to Sept. 30, $500; bonus, $87; overtime, $79.20; travel, $175.56; sundry office expenses, $3.85	845	61
Fort Erie, Ont. ($6,491.39)—		
Kee, W. J., supervising inspector, grade 1: salary, $1,740; bonus, $150; overtime, $247.40; uniform, $62.90	2,200	30
Jones, T. E., inspector: salary, $1,230; bonus, $297; overtime, $229.10; uniform, $62.93	1,819	03
Matthews, W. P., inspector: salary, $1,260; bonus, $297; overtime, $247.60; uniform, $58.27	1,862	87
Ramey, G. W., inspector: salary, July 24 to Sept. 30, $225.81; bonus, $55.89; overtime, $51.65; uniform, $31.96	365	31
Smith, C. E., inspector: salary, June 12 to July 30, $163.33; bonus, $8.17; overtime, $9.60; uniform, $30.97	212	07
Telephone, $25.80; sundry expenses, $6.01	31	81
Kingston, Ont. ($2,511.71)—		
Fowler, A., inspector: salary, $1,500; bonus, $261; overtime, $133.20; uniform, $90	1,984	20
Blann, Geo. B., inspector: salary, June 18 to Sept. 19, $306.66; bonus, $75.91; overtime, $49.20; uniform, $32.95	464	72
Cleaning, $22; telephone, $39.14; sundry expenses, $1.65	62	79
Niagara Falls, Ont. ($29,769.49)—		
Willox, C. E., supervising inspector, grade 3: salary, $2,520; uniform, $29; travel, $494.90	3,043	90
Adamson, A. D., inspector: salary, $1,320; bonus, $279; overtime, $262.40; uniform, $87.25	1,948	65
Anderson, T., inspector: salary, $1,500; bonus, $261; overtime, $252.80; uniform, $30	2,043	80
Andrews, E. L., inspector: salary, $1,500; bonus, $261; overtime, $248.80; uniform, $33.27	2,043	07
Barry, E. J., inspector: salary, $1,500; bonus, $261; overtime, $220.80; uniform, $28.33	2,010	13
Bruce, R., inspector: salary, $1,500; bonus, $261; overtime, $257.60; uniform, $32.40	2,051	00
Carter, B., inspector: salary, 8 m. to Nov. 30, $1,000; bonus, $21.75; overtime, $164	1,185	75
Digby, Thomas, inspector: salary, $1,440; overtime, $262.40; uniform, $21.67	1,724	07
Donohue, J., inspector: salary, $1,500; bonus, $261; overtime, $257.60; uniform, $66.56	2,085	16
Gribble, F. J., inspector: salary, $1,500; bonus, $261; overtime, $244; uniform, $32.35	2,037	35
Hunt, H. A., senior clerk stenographer: salary, $1,560; bonus, $202; overtime, $211.20; uniform, $29; travel, $63	2,065	20

Immigration and Colonization: Salaries and Contingencies, Eastern District—Continued **Immigration et Colonisation: Traitements et dépenses contingentes, District de l'Est**—Suite	$	cts.
Inspection Points—Continued—*Centres d'inspection*—Suite		
Niagara Falls, Ont.—*Concluded*		
Morrison, A. S., inspector: salary, $1,215; bonus, $297; overtime, $257.60; uniform, $28.33.	1,797	93
Prentiss, M. H., inspector: salary, $1,500; bonus, $261; overtime, $262.40; uniform, $51.27.	2,074	67
Rigg, R., inspector: salary April 16 to July 31 and 4 m. to Mar. 31, $743.33; bonus, $183.98; overtime, $224.	1,151	31
Stevens, H. V., senior clerk stenographer: salary, April 1-5	18	33
Watson, C. E., inspector: salary, 12 m. to Mar. 31, less 5 d., $1,302.26; bonus, $275.25; overtime, $238.40; uniform, $27.	1,842	91
Automobile expenses: repairs and supplies, $122.19; gasoline, 381 gal., $112.80; oil, 37 qt., $17.33.	252	32
Postage, $37.99; sundry expenses, $57.86; telephone, $148.25; detailed in 1922-23 (p. H—25), $155.87; less, $6.03, paid in 1924-25	393	94
Niagara on the Lake, Ont., John Redhead, inspector: salary, $1,440; bonus, $261; overtime, $244; uniform, $63.25.	2,008	25
Point Edward, Ont., J. B. Murray, inspector: salary, $1,440; overtime, $201.80; uniform, $30.	1,671	80
Port McNichol, Ont., T. B. Corbett, inspector, part time, salary	150	00
Prescott, Ont ($6,035.74)—		
Conner, G. H., supervising inspector, grade 1: salary, $1,740; bonus, $150; overtime, $188; uniform, $60.	2,138	00
Adams, A., inspector: salary, $1,200; bonus, $297; overtime, $183.40; uniform, $30; travel, $56.50	1,766	90
Banford, W., inspector: salary, $1,560; bonus, $202; overtime, $188.60; uniform, $60.	2,010	60
Cleaning, heating and lighting $72; telephone, $48.24	120	24
Queenston, Ont., W. Condlin, inspector: salary, $1,440; bonus, $261; overtime, $248; uniform, $90.27; travel, $15.75	2,055	02
Sarnia, Ont. ($12,909.76)—		
Robson, J. W., supervising inspector, grade 2: salary, $1,980; bonus, $63; overtime, $171.20; uniform, $30; travel, $15.95.	2,260	15
Fleming, H., inspector: salary, 5 m. to Sept. 30, $500; bonus, $25; overtime, $121.60; uniform, $32.87.	679	47
Hardy, G., inspector: salary, $1,320; bonus, $279; overtime, $189.20; uniform, $34.89.	1,823	09
McDermid, W. D., inspector: salary, $500; bonus, $123.75; overtime, $121.60; uniform, $30.	775	35
Marriott, H. R., inspector: salary, May 15 to Oct. 24, $530.65; bonus, $131.33; overtime, $26.40; uniform, $32.88.	721	26
Matthewson, A. G., inspector: salary, $1,500; bonus, $261; overtime, $161.60	1,922	60
Peters, G. S., inspector: salary, $1,290; bonus, $288; overtime, $230.10; uniform, $62.97.	1,871	07
Thomas, G. A., immigration agent, grade 1: salary, 5 m. to Mar. 31, $700; bonus, $62.50	762	50
Walford, O. L., inspector: salary, $1,260; bonus, $297; overtime, $248; uniform, $33.26.	1,838	26
Car fares, $144; telephone, $91.82; sundry expenses, $20.19	256	01
Sault Ste. Marie, Ont. ($9,704.41)—		
Hollingsworth, E., supervising inspector, grade 2: salary, $1,980; bonus, $63; uniform, $60.	2,103	00
Bradley, E., inspector: salary, $1,500; bonus, $261; overtime, $143.80; uniform, $62.90.	1,967	70
Cahoon, E., inspector: salary, $1,500; bonus, $261; overtime, $186.80; uniform, $62.90.	2,010	70
Lynn, D., inspector: salary, $1,500; bonus, $261; overtime, $229.85; uniform, $92.99.	2,083	84
Wyatt, J. T., inspector: salary, 2 m. to May 31, 6 m. to Mar. 31, $1,000; bonus, $174; overtime, $136.25; uniform, $63.26.	1,373	51
Telegrams, $32; telephone, $82.36; light and heat, $31.30; sundry expenses, $20.	165	66

Immigration and Colonization: Salaries and Contingencies, Eastern District—Continued **Immigration et Colonisation: Traitements et dépenses contingentes, District de l'Est**—Suite	$ cts.
Inspection Points—Concluded—*Centres d'inspection*—Fin	
Windsor, Ont. ($32,297.25)—	
Adams, O. G., supervising inspector, grade 2: salary, $2,520; uniform, $60; travel, $83.85.	2,663 85
Brunette, J., inspector: salary, $1,215; bonus, $297; overtime, $238.40; uniform, $30.	1,780 40
Byrne, V. M., inspector: salary, 12 m. to Mar. 31, less 13½ d., $1,444.46; bonus, $251.31; overtime, $220; uniform, $62.95.	1,978 72
Elms, J., inspector: salary, $1,200; bonus, $297; overtime, $239.20; uniform, $56.	1,792 20
Hyland, B., inspector: salary, $1,500; bonus, $261; overtime, $248; uniform, $82.56.	2,091 56
Lane, T., inspector: salary, $1,440; bonus, $129.10; overtime, $233.60; uniform, $33.73.	1,836 43
McGinty, C., inspector: salary, $1,440; bonus, $261; overtime, $243.20; uniform, $60.85.	2,005 05
Mason, C. E., inspector: salary, $1,500; bonus, $261; overtime, $244; uniform, $60.86.	2,065 86
Matthews, J. O., senior clerk stenographer: salary, $1,380; overtime, $212; uniform, $63.18.	1,655 18
Penny, A. G., inspector: salary, $1,500; bonus, $261; overtime, $244; uniform, $3.23.	2,008 23
Prince, E. H., inspector: salary, $1,500; bonus, $261; overtime, $248.80; uniform, $60.	2,069 80
Terry, A. E., inspector: salary, $1,500; bonus, $261; overtime, $230.40; uniform, $33.24.	2,024 64
Wall, L. S., inspector: salary, $1,395; bonus, $274.50; overtime, $240; uniform, $3.24.	1,912 74
Watson, R., inspector: salary, $1,425; bonus, $265.50; overtime, $248; uniform, $57.67.	1,996 17
Willden, E. F., inspector: salary, $1,500; bonus, $261; overtime, $234.40; uniform, $3.28.	1,998 68
Wright, Colin, inspector: salary, 11 m. to Feb. 29, $1,375; bonus, $239.25; overtime, $224.80; uniform, $89.90.	1,928 95
Car fares, $121.35; postage, $44; expenses of deports, $40.10; telephone, $205.84; sundry expenses, $74.50.	485 79
Customs Officers acting as Boundary Inspectors—Douaniers agissant comme inspecteurs des frontières	
Nova Scotia—	
Sydney, G. Lewis, July 23 to Dec. 31, $44.09; Yarmouth, W. R., Cann, $200; uniform, $30, telephone, $30.40, sundry expenses, $5.48	309 97
New Brunswick—	
Andover, R. C. Loose, $100; Aroostook, R. Kelly, $100	200 00
Campbelltown: C. B. Fairley, May 23 to Dec. 31, $60.75; F. L. Ross, 8 m. to April 30, $66.67	127 42
Centreville, A. C. Gibson, Jan. 1 to Sept. 18, $71.67; Claire, T. Paillard, $200.	271 67
Connors, C. A. Pincombe, $100; sundry expenses, $21	121 00
Grand Falls, H. J. Kelly, $200; McAdam Jct., F. M. Thorburn, 5 m. to Dec. 31, $83.33	283 33
North Head, C. Dixon, $100; North Lake, F. H. Wetmore, $100	200 00
St. Leonards, J. J. Walsh, $100; St. Stephens, W. B. Hawthorne, $100	200 00
Upper Mills, K. M. Woodcock, Nov. 8, 1922, to Dec. 31, 1923, $114.72; Wilson's Beach, J. A. Newman, $100	214 72
Quebec—	
Abercorn, C. W. Hall, 5 m. to Sept. 30, $41.66; Clarenceville, J. A. Metiver, season, $50	91 66
Dundee, J. D. McMillan, $100; Frelighsburg, H. McCrum, $100, travel, $12.20	212 00
Georgeville, W. H. Rediker, $100; Glenelm, H. T. Wilson, $100	200 00
Highwater: C. E. Jenson, 5 m. to April 30, $50; F. F. Fyles, 11 m. to Sept. 30, $91.66; A. H. Miller, season, $50	191 66

Immigration and Colonization: Salaries and Contingencies, Eastern District —Concluded

Immigration et Colonisation: Traitements et dépenses contingentes, District de l'Est—Fin

	$ cts.
Customs Officers acting as Boundary Inspectors—Concluded—*Douaniers agissant comme inspecteurs des frontières*—Fin	
Quebec—*Concluded.*	
Lacolle, W. J. Young, $100; Magog, W. Ducharme, $100	200 00
Mansonville, D. M. Manson, $200; Phillipsburg, A. H. Merritt, 11 m. to Nov. 30, $91.67	291 67
Rock Island: C. H. Lalonde, season, $50; M. A. Sawyer, season, $50; E. Webb, $25	125 00
St. Regis, F. E. Taillon, $100; Stanhope, G. J. Barnes, $100	200 00
Ontario—	
Amherstburg, S. Taylor, $100; Aultsville, W. M. Evans, $100	200 00
Brantford, W. Scruton: salary, $300; sundry expenses, $17.38	317 38
Brockville, L. F. V. Taylor, season, $100; Bruce Mines, W. White, $100	200 00
Chatham, G. L. Terry, $150; Collingwood, T. E. McKim, $100	250 00
Cornwall, L. Lamesse, $100; Corunna, A. S. Turnbull, $125 (overpaid, $25)	225 00
Courtwright, B. S. Johnston, $100; Cutler, W. J. Kirk, $100	200 00
Depot Harbour, J. Eager, $100; Erieau, J. F. Kennedy, $100	200 00
Gananoque, M. J. Lee, $100; Goderich, H. Hayes, $100	200 00
Kingsville, E. McCoy, $50; Maitland, H. Lemon, $100	150 00
Midland, S. Vyvyan, $50; Morrisburg, A. G. F. Drew, $100	150 00
Niagara Falls: R. Field, 6 m. to June 30, $50; H. A. Neill, 6 m. to June 30, $25; F. Whitewell, 9 m. to Dec. 31, $75	150 00
Owen Sound, J. A. Frost, $100; Parry Sound, G. W. Spence, $100	200 00
Point Edward, O. S. Clark, $100; Port Burwell, S. G. Woods, $100	200 00
Port Colborne, J. Bradley, $100; Port Dover, H. B. Barrett, $100	200 00
Port Lambton, W. Hinnegan, $100; Port Stanley, W. Jackson, $100	200 00
Rockport, J. F. Fitzsimmons, $100; Sombra, J. W. Burnham, $100	200 00
Thessalon, W. E. Boyd, $100; Trenton, W. H. Polley, $50	150 00
Wallaceburg, D. F. Johnston, $100; Walpole Island, W. J. Backus, $100	200 00
Eastern States—Portland, M. J. Hall	100 00
Expenses with Deports—Dépenses de déportation	
Canadian National Railways, fares	2,640 51
Canadian Pacific Railway Co., fares	9,436 18
Robert Reford Co. Ltd., Montreal, ocean fares	577 13
Funeral expenses, $167; hospital treatment, $212.65; photographs of deports, $464; travel expenses of U.S. Immigration officials accompanying Chinese deports sailing from San Francisco, $490.07; inland and ocean fares, $1,992.88; various small items, $88.90	3,415 50
Miscellaneous—Divers	
British Welcome and Welfare League, Toronto, food and beds for British harvesters	500 00
Telegrams, Commissioner's Office: Can. Nat. Tel., $1,372.22; C.P.R. Tel., $758.45.	2,130 67
Transportation advances: British harvesters, $9.28; Russian refugees, $62.70	71 98
F. Dalby: travel, $35.18; refunded to Chinese Vote, $34.82. (See p. H—46)	70 00
W. S. Larose: uniform, $86.42; travel, $66.50; refunded to Chinese Vote, $167.25. (See p. H—46)	320 17
Legal Expenses—	
B. W. Russell, Halifax, $150; E. J. Daley, Ottawa, $104.50; L. A. Rivet, K.C., Montreal, $2,696.75; A. G. Tanner, K.C., Montreal, $249.75; Egan & Landriau, Windsor, $50; Elmore Meredith, K.C., Vancouver, $63.20; Nadeau & Pratt, $187.44	3,501 64
Total, carried to page H—44.—Total, reporté à la page H—44	538,423 82

Immigration and Colonization: Salaries and Contingencies, Western District **Immigration et Colonisation: Traitements et dépenses contingentes, District de l'Ouest**	$ cts.
Winnipeg ($118,771.46)	
Gelley, Thos., divisional commissioner of immigration, grade 1: salary, $3,600; uniform, $30; travel, $311.21	3,941 21
Bee, Miss Emily, clerk-stenographer: salary, Feb. 1 to June 14 (A.M.) 1923, $356; bonus, $16.98	372 98
Benson, S., packer and helper: salary, $1,020; bonus, $315	1,335 00
Bernier, Miss A., clerk-stenographer: salary, $960; bonus, $82.26	1,042 26
Bernier, Chas. F., clerk-stenographer: salary, 12 m., $1,500; bonus, $261; travel with deports, $35.70	1,796 70
Boyce, E. T., principal clerk: salary, $2,280; bonus, $60; telegrams, 87c	2,340 87
Carson, W. C., grain exhibit foreman: salary, $1,320; bonus, $279	1,599 00
Chittick, F., deport officer: salary, $1,200; bonus, $297; uniform, $30; travel with deports, $1,771.01, less $1.56 paid in 1924-25	3,296 45
Chowne, Miss Ivy, clerk-stenographer: salary, July 16 to Mar. 31, less $240 paid in 1924-25, $441.29; bonus, $43.12	484 41
Clark, Mrs. Rose, deport officer, salary, $1,080; bonus, $72; travel with deports, $2,257.99	3,409 99
Corwin, Miss Margaret, assisting with deports, 159 d., $397.50; travel, $1,254.38	1,651 88
Cottingham, W. S., clerk, salary	1,260 00
Damskov, Rev. Niels, interpreter (part time): salary, July 2 to Jan. 1, $300; travel, $35.03	335 03
de Clerq, J., inspector: salary 10 m. to Jan. 31, $1,000; bonus, $247.50; uniform, $93.27; travel, $159.27	1,500 04
Fulton, H., hall attendant: salary, $900; bonus, $315; travel, $56.25	1,271 25
George, Mrs. Edith, clerk-stenographer: salary, $960; bonus, $315; travel, $26.75	1,301 75
Gibbs, G. F., clerk, salary, 6 m. to Mar. 31	600 00
Grymonpre, J., clerk-stenographer: salary, Oct. 16 to Mar. 31, $440; bonus, $38.23	478 23
Gunn, S. E., file clerk: salary, Aug. 8 to Mar. 31, $621.94; bonus, $204.07	826 01
Harvey, P., interpreter: salary, 12 m., $1,260; bonus, $297; uniform, $92.99; travel, $45.65	1,695 64
Hooey, Chas. M., packer and helper: salary, $1,020; bonus, $315	1,335 00
Jankiewicz, A., interpreter: salary, $1,260; bonus, $297; overtime, $70.60; uniform, $60; travel, $1,136.12	2,823 72
Johnson, J., elevator operator: salary, $960; bonus, $83.25; uniform, $60	1,103 25
Johnson, Miss V., clerk-stenographer: salary, April 1 to Mar. 17, $923.87; bonus, $80.03	1,003 90
Johnston, Thos., hall attendant: salary, $900; bonus, $315; travel, $381.35	1,596 35
Jones, J. W. P., divisional inspector, grade 1: salary, $2,400; bonus, $60; uniform, $92.99; travel, $582.97	3,135 96
Kramer, L. L., principal clerk: salary, $2,280; bonus, $60; uniform, $30; travel, $52.28	2,422 28
Kyle, A., senior guard: salary, $1,380; bonus, $162; uniform, $63.28; travel, etc., $9.18	1,614 46
LePers, Oliver, account clerk: salary, $1,320; bonus, $279	1,599 00
MacBean, Miss L. J., clerk-stenographer: salary, 12 m. less 19½ d., $909.67; bonus, $62.37	972 04
Mack, Jas., hall attendant: salary, $900; bonus, $186.34; travel with deports, $81.03	1,167 37
McCabe, Miss L., clerk-stenographer: salary, Aug. 13 to Mar. 31, $609.03; bonus, $52.76	661 79
McCann, J., inspector: salary, $1,200; bonus, $297; overtime, $52; uniform, $74.40; travel, $1,481.47, less, $56.66 paid in 1924-25	3,048 21
McIvor, D. W., senior clerk: salary, $1,680; bonus, $150, uniform, $60; travel, $17.85	1,907 85
Monnin, A. L., interpreter: 104 d., $520; travel, $159.70	679 70
Munro, R. H., investigating officer, grade 3: salary, $2,190; bonus, $60; uniform, $60; travel, etc., $1,259.91	3,569 91
Nash, Chas., packer & helper: salary, $1,020; bonus, $315	1,335 00
Neale, W. A., file clerk: salary, $1,320; bonus, $279	1,599 00
Oakley, W. B., supervising inspector, grade 1: salary, $1,740; bonus, $150; uniform, $60; travel, $389.66	2,339 66
O'Reilly, P. J.: salary, July 6 to Sept. 5, $120.32; bonus, $15.78	136 10

Immigration and Colonization: Salaries and Contingencies, Western District—Continued **Immigration et Colonisation: Traitements et dépenses contingentes, District de l'Ouest**—Suite	$ cts.
Winnipeg—Concluded	
Pasmore, C. J., statistical clerk, salary, $1,260; bonus, $297	1,557 00
Pennock, O. C., clerk, salary, 8 m. to Mar. 31	800 00
Perry, C., deport officer: salary, $1,200; bonus, $297; uniform, $60; travel, $1,815.75	3,372 75
Phelan, Miss M., clerk-stenographer: salary, Aug. 1 to Mar. 31, less $240 paid in 1924-25, $400; bonus, $181.66	581 66
Rainford, Mrs. A., matron: salary, $720; bonus, $83.25; travel with deports, $122.19	925 44
Reeder, G. C., inspector: salary, 16 m. to Mar. 31, $1,600; bonus, $297; overtime, $112; uniform, $30; travel, $911.03	2,950 03
Robertson, W. W., inspector: salary, $1,245; bonus, $297; overtime, $78.80; uniform, $60; travel, $859.40; sundry outlay, $4.25	2,544 45
Rose, W. B., investigating officer, grade 2: salary, 9 m. to Mar. 31, $1,305; bonus, $112.50; uniform, $93.29; travel, $734.77; refund credited in error to Chinese vote, $3.10	2,248 66
Scott, Miss A., clerk-stenographer, salary	1,560 00
Simmonds, W. E., file clerk: salary, July 1 to Aug. 20, $146.25; bonus, $48.86	195 11
Spence, R., deport officer: salary, $1,200; bonus, $297; uniform, $30; travel, $871.05	2,398 05
Sumner, Mrs. F. E., clerk-stenographer, salary, 12 m., (less 2 m. and 22 d. at half pay)	1,328 56
Taylor, Miss D. M., clerk-stenographer: salary, 14 m. to Mar. 31, $1,120; bonus, $83.25	1,203 25
Taylor, R. T., packer and helper: salary, $900; bonus, $315	1,215 00
Watson, Miss A., clerk-stenographer: salary, April 1 to Aug. 20, $418.06; bonus, $27.87	445 93
Westman, Miss A., junior clerk-stenographer: salary, June 14 to March 31, $478.33; bonus, $251.13	729 46
Whiddon, C. J., file clerk: salary, May 1 to Oct. 31, $300; bonus, $157.50	457 50
Williams, Miss H., clerk-stenographer: salary, April 1 to May 15, (half pay), $66.77; bonus, $4.45	71 22
Wood, S., hall attendant: salary, $900; bonus, $315; travel, $169.50	1,384 50
City Dairy Ltd., Winnipeg: butter, 1,158 lb., $474.55; milk, 3,554 qts., $401.66	876 21
Crescent Creamery Co., Ltd., Winnipeg, butter, 1,969 lbs	838 85
Crescent Pure Milk Co., Ltd., Winnipeg, milk, 5,781 qts	672 22
Elwood Meat Market, Winnipeg, meat and vegetables	2,501 30
Higgins, A. F., Co., Ltd., groceries and provisions	1,041 38
Manitoba Telephone System, telephone rent, $407; tolls, $224.50	631 50
Milton, W. R., Winnipeg, bread, 32,140 loaves	1,894 45
Robinson & Co., Winnipeg: blankets, 200 pr., $990; cleaning supplies, $67.75; groceries, $4,119.48; kitchen utensils, $47.65; sheets, 125 pr., $393.75; tableware, $82.86; sundry supplies, $43.10; overpayment, refund to Casual Revenue 1924-25, $9	5,753 59
Robinson Little & Co., Ltd., Winnipeg: blankets, 100 pr., $483.06; sheets, 21 doz., $309.62	792 68
Telegrams: Canadian National Telegraphs, $1,852.40; Canadian Pacific Railway Co's. Telegraph, $721.94	2,574 34
Temporary assistance: clerks 6 d., $18; charwomen, cleaners, etc., $521.75; firemen, $1,131.30; interpreters, $90; matrons, $1,245.25; porters, $1,597.36; stenographers, $183.78	4,787 44
Transportation advances: British Harvesters, $705.90; sundry others, $41.80	747 70
Payments under $500: beds, 30, $105; car tickets, $690; cleaning supplies, $342.88; drugs, $139.48; freight, $314.87; ice supply, $64.80; laundry, $655.14; mattresses, 50, $142.50; meat and vegetables, $418.86; office expenses, $77.80; postage, $1,290; removing and reassembling beds, $144; repairing typewriters, $136.50; tableware, $231.60; toilet paper, $111.95; translating, $62.95; sundry outlay, $173.65	5,101 98
Publicity—Publicité ($11,833.49)	
Walker, J. Bruce, director of publicity, Western Division: salary, $3,750.02; travel, $2,959.14	6,709 16
Tate, Miss G., clerk-stenographer: salary, $975; bonus, $83.25	1,058 25

Immigration and Colonization: Salaries and Contingencies, Western District —Continued

Immigration et Colonisation: Traitements et dépenses contingentes, District de l'Ouest—Suite

	$ cts.
Publicity—Concluded—*Publicité*—Fin	
Car fares and auto hire, $34; kodak, $27.50; postage, $39; postage for Swedish and Norwegian publications, $3,580; telegrams, $74.40; telephone rent, $146; temporary stenographer, $20; translating, $49.75; newspapers, $48; sundry office expenses, $47.43	4,066 08
Inspection Points and Agencies—Centres d'inspection et Agences	
Fort Frances, Ont. ($11,228.41)—	
D. F. Warren, supervising inspector, grade 2: salary, 9 m. to Dec. 31, $1,485; bonus, $47.25; overtime, $15; travel, $4.75	1,552 00
Amos Ellis, inspector: salary, $1,500; bonus, $261; overtime, $106.30; uniform, $30.88	1,898 18
Alex. Kaine, inspector: salary, $1,500; bonus, $261; overtime, $103.60; uniform, $62.89	1,927 49
W. A. Martin, inspector: salary, $1,500; bonus, $261; overtime, $101.10; uniform, $62.89	1,924 99
F. J. Strain, inspector: salary, $1,500; bonus, $261; overtime, $113; uniform, $32.89	1,906 89
Geo. L. Wall, inspector: salary, $1,500; bonus, $261; overtime, $61.50; uniform, $62.88	1,885 38
Postage, $25.10; telephone and telegrams, $86.88; sundry office expenses, $21.50	133 48
Pigeon River, Ont.: E. P. Davis, inspector: salary, July 1 to Aug. 31, $210; overtime, $97.60; expenses of relieving office, $84.70; cutting and hauling wood, $32; office expenses, $39.35; rent of office, $150	613 65
Port Arthur, Ont. ($6,067.17)—	
A. H. Wilson, inspector: salary, $1,515; bonus, $246.24; overtime, $3.50; uniform, $90	1,854 74
W. H. Cowley, inspector: salary, $1,245; bonus, $297; overtime, $13.90; uniform, $60; travel, $13.60	1,629 50
B. Hogg, supervising inspector, grade 1: salary, $1,740; bonus, $150; overtime, $62.35; uniform, $90; travel, $278.95	2,321 30
Car tickets, $49.20; office expenses, $49.25; postage, $28.13; telephones: Fort William, $50, Port Arthur, $62.85; sundry outlay, $34, less, $11.80 paid in 1924-25	261 63
Rainy River, Ont. ($4,593.01)—	
W. C. Baldwin, inspector: salary, $1,500; bonus, $261; overtime, $159.90; uniform, $90	2,010 90
A. Brown, inspector: salary, $1,500; bonus, $261; overtime, $202; uniform, $90.	2,053 00
T. C. Welton, inspector: salary, Aug. 11 to Oct. 15, $216.13; bonus, $53.48; overtime, $37; travel, $168.50	475 11
Telephone rent, $50; postage, $4	54 00
Bannerman, Man.: Edward Sankey, inspector: salary, $1,495.97; bonus, $260.30; overtime, $32; uniform, $60; postage, $3	1,851 27
Emerson, Man. ($9,985.95)—	
T. J. Connell, supervising inspector, grade 2: salary, $1,980; bonus, $63; overtime, $126; uniform, $90; travel, $8.50	2,267 50
F. S. Bell, inspector: salary, $1,500; bonus, $261; overtime, $117.80; uniform, $90; bus fares, etc., $13.50	1,982 30
Jas. W. Brown, inspector: salary, $1,500; bonus, $261; overtime, $132.80; uniform, $90; bus fares, $146.25	2,130 05
J. F. Connell, inspector: salary, June 23 to Sept. 18, $286.67; bonus, $14.33; overtime, $70.40	371 40
Geo. F. Garlic, caretaker (part time) salary	576 00
R. B. Irvine, inspector: salary, $1,500; overtime, $131; uniform, $90; travel, $3	1,724 00
J. F. Lafreniere, inspector: salary, 4 m. to July 31, $520; bonus, $67.32; overtime, $36; uniform, $30	653 32
Electric light, $60.28; postage, $40; telephones, $70.20; water and ice for office, $60; sundry outlay, $50.90	281 38
Gretna, Man.: Jas. R. Hogg, inspector: salary, $1,440; bonus, $261; overtime, $137.60; uniform, $90	1,928 60

Immigration and Colonization: Salaries and Contingencies, Western District —Continued

Immigration et Colonisation: Traitements et dépenses contingentes, District de l'Ouest—Suite

	$ cts.
Inspection Points and Agencies—Continued—*Centres d'inspection et Agences*—Suite	
Snowflake, Man.: F. H. Nesbitt, inspector: salary, $1,320 less, $600 paid by Department of Customs; bonus, $130.50; uniform, $98.24	948 74
Sprague, Man.: A. E. Powell, inspector: salary, $1,500; bonus, $261; uniform, $90.	1,851 00
Big Muddy, Sask.: A. L. Bird, inspector (part time), salary	600 00
Lloydminster, Sask.: J. Gronow, agent, grade 1 (part time), salary, $480; postage, $3	483 00
North Battleford, Sask. ($1,478.65)—	
John Deans, agent, grade 1, (part time): salary, $650; bonus, $297; travel, $36.45	983 45
Jas. Dyer, caretaker (part time), salary	300 00
Cleaning hall, $88; expenses of deports, $27.70; telephone rent, $52.50; sundry office expenses, etc., $27	195 20
North Portal, Sask. ($7,524.76)—	
R. Gerrie, supervising inspector, grade 2: salary, $1,980; bonus, $63; overtime, $265.85; uniform, $92.87; travel, $30	2,431 72
S. Bowman, inspector: salary, Aug. 11 to Oct. 26, $251.61; bonus, $62.26; overtime, $32.20; travel, $233.05	579 12
Robt. Curtis, caretaker (part time), salary	180 00
C. G. Davis, inspector: salary, $1,380; bonus, $279; overtime, $244.95; uniform, $92.88	1,996 83
W. H. Dorsey, inspector, $1,560; bonus, $202; overtime, $248.45; uniform, $62.88	2,073 33
Cleaning hall, $70; postage, $46; telephones, $77.20; sundry office expenses, etc., $70.96, less 40c. paid 1924-25	263 76
Prince Albert, Sask.: G. J. Smith, caretaker: salary, April 1 to Nov. 15, Mar. 10 to 31, $205.24; cleaning, $78.60; water, 132 brls., $33; sundry outlay, $4.40	321 24
Athabasca, Alta.: F. J. Lawley, caretaker (part time), salary, April 1 to Nov. 15, Mar. 10 to 31, $205.24; cleaning hall, $65.15; sundry outlay, $41.25	311 64
Calgary, Alta. ($5,301.03)—	
Arnold F. George, investigating officer, grade 3: salary, $2,280; bonus, $60; uniform, $90; travel, $965.58	3,395 58
Lionel Thornton, clerk-stenographer: salary, $1,005; bonus, $315; uniform, $60	1,380 00
Advances to settlers, $25.95; postage, $121; temporary assistance, 21 d., $56; telephones, $140.30; telegrams, $114.41; sundry outlay, $76.60, less, $8.81 paid in 1924-25	525 45
Coutts, Alta. ($4,804.33)—	
W. B. Rose, supervising inspector, grade 1, salary, April 1 to June 30, $435; bonus, $37.50; overtime, $47.30; travel, $13.20	533 00
E. P. Davis, inspector: April 1 to June 30, Sept. 1 to Mar. 31, $973.55; overtime, $52.80; uniform, $30; travel, $183.25	1,239 60
W. Elliott, inspector: salary, May 2 to Dec. 31, $796.77; bonus, $39.84; overtime, $137.20; uniform, $93.01; travel, $72.48	1,139 30
J. F. Lafreniere, inspector: salary, Aug. 1 to Mar. 31, $1,050; bonus, $127.98; overtime, $112.10; uniform, $60; travel, $30.15; living expenses, whilst at Coutts, $358.50	1,738 73
Postage, $37.25; telephones, $58.35; sundry outlay, $58.10	153 70
Edmonton, Alta. ($10,043.86)—	
E. E. Wilson, agent, grade 3: salary, $2,160; bonus, $60; uniform, $30; travel, $74.45	2,324 45
John E. Bible, clerk: salary, $1,260; bonus, $297; uniform, $93.33	1,650 33
C. F. Cardinal, investigating officer, grade 2: salary, $1,650; bonus, $159; uniform, $60; travel, $856.80	2,725 80
Chas. McAllister, caretaker: salary, $1,080; bonus, $279; uniform, $60	1,419 00
Miss Victoria Sullivan, clerk-stenographer: salary, $1,200; bonus, $60	1,260 00
Advances to harvesters, $22.80; car tickets, $43.50; cleaning supplies, $63.35; expenses of deports, $47.70; laundry, $103.30; postage, $53.57; telephone $81.25; telegrams, $88.49; substitute caretaker, 22 d., $36; substitute stenographer, 20 d., $51.60; sundry expenses, $84.51, less, $11.79 paid in 1924-25	664 28

Immigration and Colonization: Salaries and Contingencies, Western District—Continued **Immigration et Colonisation: Traitements et dépenses contingentes, District de l'Ouest**—Suite	$ cts.
Inspection Points and Agencies—Concluded—*Centres d'inspection et Agences*—Fin	
Edson, Alta., W. R. Hare, agent (part time): salary, April 1 to Nov. 15, Mar. 10 to 31, $205.24; cleaning hall, $64; sundry outlay, $22.85	292 09
Fort Saskatchewan, Alta.: J. J. Libby, land guide (part time), salary	300 00
Grande Prairie, Alta., N. M. Baird, caretaker (part time): salary, $300; cleaning hall, $88; sundry office expenses, $63.12	451 12
Grouard, Alta., J. O. Giroux, caretaker (part time), salary, Nov. 1 to Jan. 31	75 00
Peace River, Alta., E. A. Dando, caretaker (part time): salary, $300; cleaning office, $118.50; ice supply, $22.50; water, 42 brl., $31.50; sundry outlay, $7.	479 50
Spirit River, Alta., J. C. Kerr, caretaker (part time): salary, April 1 to June 30, $75; cleaning hall, $24; sundry outlay, $38.05	137 05
Kingsgate, B.C. ($3,994.03)—	
Thos. Bates, supervising inspector, grade 1: salary, $1,680; bonus, $150; overtime, $201.80; uniform, $57	2,088 80
H. W. Kirk, inspector: salary, $1,245; bonus, $297; overtime, $220.20; uniform, $90	1,852 20
Auto hire, $24; postage, $17.75; sundry outlay, $11.28	53 03
Newgate, B.C.: E. N. Lynn, inspector: salary, $1,440; bonus, $261; overtime, $115; uniform, $60; sundry outlay, $12.25	1,888 25
Customs Officers Acting as Boundary Inspectors—Douaniers agissant comme inspecteurs des frontières	
Manitoba—	
Boissevain, B. Hill, $200; Cartwright, J. W. Robinson, 15 m., $250	450 00
Crystal City, R. W. Baker, $200; Deloraine, L. H. Morton, $200	400 00
Hasket, Alex Cruickshank, $200; Killarney, C. H. Martin, $200	400 00
Morden, J. C., McCorquodale	200 00
Saskatchewan—	
Carievale, Robt. Cochlan, Aug. 22 to Dec. 31, $72.05; East Poplar River, C. R. Day, $200	272 05
Estevan, M. J. Roach: June 1 to Dec. 31, $116.67; postage, $2.80	119 47
Marienthal, W. H. Yardsley, $200; Northgate, F. H. Lees, $200	400 00
West Poplar River, Duncan McIntosh, salary $200; postage $6	206 00
Willow Creek: E. J. Peachy, Feb. 8 to Dec. 31, $179.17; postage, $2; A. B. Stroud, Jan. 1 to Feb. 7, $20.83	202 00
Alberta—	
Cardstone, J. Parrish, 15 m	250 00
Kimball (Twin Lakes): S. A. Harris, April 1 to Dec. 1, $183.33; Wm. Roberts, Dec. 1 to 31, $16.67	200 00
Pinhorn: H. J. Elliott, Dec. 11 to Jan. 13, 1924, $18.28; E. B. Judson, 6 m. to June 30, $100; J. J. McDonald, July 1 to Dec. 10, $88.71	206 99
British Columbia—	
Rooseville, H. H. Hyde	200 00
Miscellaneous—Divers ($12,616.33)	
Biden, Miss F., conductress, salary, 9 m. to Dec. 31, $1,440, less one half salary paid by Government of Saskatchewan	720 00
Royal Canadian Mounted Police, expenses *re* investigations, etc	109 37
Expenses of British harvesters: City Dairy, Ltd., Winnipeg, milk and butter, $827.18; railway fares, $28.17	855 35
Expenses of deports ($8,535.10)—	
Canadian National Railways, fares	918 23
Canadian Pacific Railway Co., ocean and rail fares	4,193 65
W. S. MacDonald, M.D., Winnipeg, medical examinations and treatment of deports	533 00
White Star Dominion Line, ocean passages	797 81
Travel and expenses of temporary guards: services, 62 d., $181; travel, $1,228.13	1,409 13
Ambulance, $12.50; hospital treatment, 53 d., $132.35; medical examinations, $55; various ocean and rail fares, $469.73; sundry outlay, $13.70	683 28

Immigration and Colonization: Salaries and Contingencies, Western District —Concluded

Immigration et Colonisation: Traitements et dépenses contingentes, District de l'Ouest—Fin

Miscellaneous—Concluded—*Divers*—Fin

	$ cts.
Medical expenses ($1,884)—	
K. B. Knowles, M.D., Winnipeg, professional services	52 00
W. S. MacDonald, M.D., Winnipeg, professional services	1,089 00
Hospital maintenance and treatment, 575 d.	743 00
Relief, provisions supplied to distressed immigrants	80 00
Removal expenses, W. B. Rose, Coutts, Alta., to Winnipeg	175 59
Funeral expenses, $94; printing letterheads, $37.92	131 92
Repayment of cash bonds deposited in Farmers and Merchants Bank at Sweet Grass, Montana, authorized by O.C., Dec. 24, 1923	125 00
Total, carried to page H—44.—Total, reporté à la page H—44....	224,281 14

Immigration and Colonization: Salaries and Contingencies, Pacific District
Immigration et Colonisation: Traitements et dépenses contingentes, District du Pacifique

Vancouver ($44,911.25)

Jolliffe, A. L., divisional commissioner of immigration, grade 1: salary, $3,600; uniform, $60; travel, $756.40	4,416 40
Reid, Percy, controller of Chinese immigration: salary, 2 m. to Mar. 31, $750; travel, $120.20	870 20
Blackmore, John H., hall attendant: salary, $760; bonus, $315; uniform, $30; travel, $3.25	1,108 25
Cooper, Miss Ethel, clerk-stenographer: salary, 12 m., less 9 d. at half pay, $963.38; arrears, 1922-23, $45; bonus, $82.16	1,090 54
Elliott, Thos., inspector: salary, $1,560; bonus, $30	1,590 00
Ferguson, J. S., clerk-stenographer: salary, $960; bonus, $315	1,275 00
Hyndman, D. E., inspector: salary, $1,500; bonus, $261; overtime, $9.60; uniform, $60; travel, $129.25	1,959 85
Kerr, Miss M., clerk-stenographer: salary, $960; bonus, Jan. 8, 1923, to Mar. 31, 1924, $102.39; travel with deports, $5	1,067 39
Jeffers, Miss B., clerk-stenographer, salary	1,260 00
Lowe, W. J., uniform	30 00
Pickles, F. W., principal clerk: salary, $2,010; uniform, $60	2,070 00
Randall, J. W., clerk: salary, 12 m., $1,260; bonus, $297; overtime, $26; uniform, $60; travel, $16.40	1,659 40
Robinson, H. M., guard: salary, June 9 to Oct. 17, $235.49; bonus, $112.40	347 89
Roff, Robert, supervising inspector: salary, $1,740; bonus, $150; overtime, $55.80; uniform, $63.50; travel, $341.17	2,350 47
Saville, Alfred, clerk-stenographer: salary, April 1 to Aug. 14 (a.m.), $354.84; bonus, $116.43	471 27
Skinner, A. E., divisional inspector, grade 1: salary, $2,400; bonus, $60; uniform, $60; travel, $263.23	2,783 23
Taylor, F. W., investigating officer, grade 3: salary, $2,280; bonus, $60; uniform, $60; travel, $540.13	2,940 13
Walton, Miss Betty, clerk-stenographer: salary, July 23 to Mar. 31, less 5½ d., $648.06; bonus, $212.64	860 70
McIntyre's Cafe, Vancouver, meals, 54,606	14,287 25
Bedding, $66.20; car tickets, $124.95; expenses of deports, $207.40; freight, $151.80; interpreters, $232; mattresses, 10, $67.50; postage, $259; telephone rent, $355.50; telephone tolls, $285.03; telegrams, $584.63; stenographer, 9 d., $36; sundry office expenses, $103.27	2,473 28

Vancouver Special Agency—Agence spéciale de Vancouver ($7,927.28)

Reid, M. J. R., special investigating inspector: salary, $2,520; travel, $66.57	2,586 57
Galpin, A. E., senior clerk-stenographer: salary, $1,680; bonus, $150	1,830 00
McLean, Miss D. N., clerk-stenographer: salary, $1,080; bonus, $72	1,152 00
Ram, Ganga, interpreter (part time), salary	720 00
Song, Luen, interpreter: salary, $1,080; bonus, $315	1,395 00
Office expenses, $34.23; postage, $53; telephone rent, $120.05; telephone tolls and telegrams, $36.43	243 71

Immigration and Colonization: Salaries and Contingencies, Pacific District—Continued **Immigration et Colonisation: Traitements et dépenses contingentes, District du Pacifique**—Suite	$ cts.
Victoria ($7,443.16)	
Coulter, R. J., inspector: salary, 12 m. less 14 d., $1,169.84; bonus, $285.82; uniform, $63.50	1,519 16
Key, J. A., guard: salary, $960; bonus, $315; uniform, $63.50	1,338 50
Kuwabara, Bumpei, interpreter (part time), salary	300 00
Quon On Co., Victoria, meals, 15,171	3,785 11
Car tickets, $63; cleaning, $55.70; interpreters, $34; postage, $104; telephone rent, $130.99; telephone tolls and telegrams, $73.90; sundry outlay, $40.80, less $2 paid in 1922-23, page H—39	500 39
Inspection Points and Agencies—Centres d'inspection et agences	
Grand Forks, B.C.: P. T. McCallum, inspector: salary, 12 m., less 4 d. overpaid, 1922-23, $1,423.57; bonus, $257.68; overtime, $16; uniform, $33.32; sundry outlay, $53.58	1,784 15
Huntingdon, B.C. ($6,300.70)—	
Jas. Marshall, supervising inspector, grade 1: salary, $1,740; bonus, $150; overtime, $141.50; uniform, $93.01; travel, $35.20	2,159 71
John Burkitt, inspector: salary, $1,560; bonus, $202; overtime, $147; uniform, $90	1,999 00
A. C. O'Neill, inspector: salary, $1,560; bonus, $202; overtime, $147.70; uniform, $56.50; meals, whilst inspecting trains, $25	1,991 20
Office expenses, $47.50; telephone, $45.20; sundry outlay, $58.09	150 79
Pacific Highway, B.C. ($6,453.65)—	
B. R. Whiteley, supervising inspector, grade 1: salary, $1,740; bonus, $100; overtime, $183.40; uniform, $60	2,083 40
R. Collishaw, inspector: salary, $1,560; bonus, $202; overtime, $233.40; uniform, $65.49; meals, $21.50	2,082 39
John Griffith, inspector: salary, April 1 to Oct. 14, $747.69; bonus, $150; overtime, $144.80; cap, $3.32	1,045 81
C. D. Reid, inspector: salary, 5 m. to Mar. 31, $500; bonus, $123.75; overtime, $103.20; uniform, $60; expenses whilst relieving at Pacific Highway, $279.45	1,066 40
Postage, $56; telephone rent, $54; telephone tolls, $46; sundry outlay, $19.65	175 65
Prince Rupert, B.C.: Dr. H. E. Tremayne, agent, grade 1 (part time), salary, $1,000; office rent, light and telephone, $220; sundry outlay, $4.50	1,224 50
Seattle, Wash. ($5,005.94)—	
Wm. Creery, supervising inspector, grade 2: salary, $1,980; bonus, $60; living allowance, $300; uniform, $60	2,400 00
J. B. Lister, inspector: salary, $1,560; bonus, $69; living allowance, $300; uniform, $60	1,989 00
Car tickets, $60; office expenses, $29; postage, $35; rent of office, $360; telephone rent, $105; telephone tolls and telegrams, $35.64; less, paid in 1924-25, $7.70	616 94
Sidney, B.C.: C. D. Reid, inspector: salary, May 21 to Oct. 31, $535.48; bonus, $132.53; uniform, $32.15; postage, $6	706 16
White Rock, B.C. ($7,933.12)—	
J. C. Cornish, supervising inspector, grade 1: salary, $1,740; bonus, $150; overtime, $128.80; uniform, $90	2,108 80
Willard Graham, inspector: salary, $1,440; bonus, $91.21; overtime, $116.80; uniform, $60; sundry outlay, $87c	1,708 88
J. McMurphy, inspector: salary, $1,500; bonus, $261; overtime, $152.40; uniform, $93.66	2,007 06
David McNamara, inspector: salary, $1,440; bonus, $261; overtime, $136.60; uniform, $60	1,897 60
Flashlights and batteries, $31.85; postage, $83.50; telephone rent, 13 m. to April 30, 1924, $44.20; telephone service, $27.70; sundry outlay, $23.53	210 78
Customs Officers acting as Boundary Inspectors—Douaniers agissant comme inspecteurs des frontières	
British Columbia—	
Alberni: F. Street, $100; sundry outlay, $7.48	107 48
Aldergrove: H. E. Butterstone, $150; telephone rent, $39; S. Campbell, $150; postage, $8	347 00
Anyox, E. H. Hyde, $100; Bridesville, A. F. Eddy, $100	200 00

Immigration and Colonization: Salaries and Contingencies, Pacific District —Concluded

Immigration et Colonisation: Traitements et dépenses contingentes, District du Pacifique—Fin

	$ cts.
Customs Officers acting as Boundary Inspectors—Concluded—*Douaniers agissant comme inspecteurs des frontières*—Fin	
British Columbia—*Concluded*	
Britannia Beach: A. Bacon, Mar. 10-31, April 1-23, July 1-Dec. 31, $62.30; R. S. Stark, Jan. 1 to Mar. 9, April 24 to June 30, $37.70	100 00
Carson, A. J. Stewart, $100; Cascade, A. Cameron, $150	250 00
Douglas, Thos. Ashton, $250; A. J. Smith, $250	500 00
Grand Forks, W. J. Cook, $100; Ladner, A. E. Brown, $100	200 00
Ladysmith, J. Cargill	100 00
Midway, R. D. Kerr, $150; Mycaster, Andrew Porter, $100	250 00
Nanaimo: H. Good, $200, sundry outlay, $17.81; New Westminster, Percy Peele, $100, postage, $12	329 81
Ocean Falls: R. Allan, Mar. 1 to Oct. 31, 1923, $83.33; E. H. King, Nov. 1 to Dec. 31, $33.33, postage, $4.85	121 51
Osoyoos: H. G. Neelands, $100, auto hire, $7; Patterson, R. A. D. West, $100, postage, $5	212 00
Port Simpson: C. B. Flewin, $100, postage, $3; Rykert, J. C. Rykert, Jr., $100	203 00
Sidney: J. J. White, $100, postage, $2; Steveston, J. E. Murchison, $100	202 00
Similkameen: Milton Chamberlin, Jan. 1 to 31, $12.50; T. R. Moulton, Feb. 1 to Mar. 10, $41.53; M. R. Smith, May 9 to Dec. 31, $96.77, postage, $1	151 80
Stewart: W. G. Broad, June 7 to Dec. 31, $113.33; Wm. Cameron, $300	413 33
Waneta: R. A. Aldersmith, $325; postage, $7	332 00
Yukon Territory—	
Dawson: J. Daley, $100; E. Telford, Jan. 1 to Nov. 15, $87.50	187 50
White Pass: L. A. McAllister, $200; express, $1.35	201 35
Miscellaneous—Divers ($11,360.40)	
Palmer, A. B. & Co., Ltd., Vancouver: labour and material paving road at International Boundary line, $580, less half-cost paid by Department of Customs (See correspondence)	290 00
Expenses of deports ($5,501.71)—	
Canadian Pacific Railway Co., ocean and rail fares	3,665 08
Various ocean and rail fares, $1,210.20; travel of officials with deports, $617.93; sundry outlay, $8.50	1,836 63
Removal expenses, A. C. O'Neill, Nelson to Huntingdon, B.C.	464 61
Expenses *re* refugees of Japanese earthquake, P. H. Smith, services as cook at William Head Quarantine Station, 18 d	90 00
Royal Canadian Mounted Police, expenses of investigation	75 00
Legal expenses—Bass, Bullock and Webster, Victoria, $391.79; Congdon, Campbell and Meredith, Vancouver, $4,267.54; Alex. Henderson, K.C., Vancouver, $279.75	4,939 08
Total, carried to page H—44.—Total, reporté à la page H—44	105,459 09

Immigration and Colonization: Salaries and Contingencies, United States

Immigration et Colonisation: Traitements et dépenses contingentes, Etats-Unis

Boston, Mass.—	
Bowlby, M. A., emigration agent, grade 2: salary, $2,400; living allowance, $300; travel, $970.56	3,670 56
Baldwin, Miss H. E., clerk-stenographer: salary, $960; bonus, $83.25	1,043 25
Rent of office, $2,970; car fares, $46.30; postage, $160; stationery, $102.75; telephone, $86.83; sundry expenses, $148.92, less $48.88 paid in 1924-25	3,465 92
Chicago, Ill.—	
Broughton, C. J., emigration agent, grade 3: salary, $3,000; living allowance, $300; travel, $1,583.90	4,883 90
Hill, Miss M., clerk-stenographer: salary, $1,200; bonus, $60	1,260 00
Rent of office, $2,160; drinking water and ice, $62.50; light, $39.40; photographs, $52.72; postage, $560.63; stationery, $216.75; temporary stenographer, $283.53; typewriter, $48.03; telephone, $104.22; various office expenses, $243.62	3,771 40

Immigration and Colonization: Salaries and Contingencies, United States—Continued **Immigration et Colonisation: Traitements et dépenses contingentes, Etats-Unis**—Suite	$ cts.
Columbus, Ohio—	
Nethery, W. S., emigration agent, grade 2: salary, $2,400; living allowance, $300; travel, $1,135.13	3,835 13
Dickerson, Miss E., clerk stenographer: salary, $1,020; bonus, $83.25	1,103 25
Rent of office, $1,890; janitor, $72; light, $60; office expenses, $150.01; postage, $96; telephone, $88.20; less $46.30 paid in 1924-25	2,309 91
Des Moines, Iowa—	
Pilkie, A. E., emigration agent, grade 2: salary, $2,160; living allowance, $300; travel, $1,565.58	4,025 58
Bruce-Tidrick, Mrs. E., clerk stenographer: salary, $1,080; bonus, $72	1,152 00
Rent of office, $1,500; cleaning, $134; janitor, $144; light, $116.10; office expenses, $290.17; picture frames, 28, $63; postage, $430; storage, $48.76; stationery, $146.92; telephone, $142.80; temporary office assistance, 153; water and ice, $44; less $3.79 paid in 1924-25	3,208 96
Detroit, Mich.—	
MacLachlan, J. M., emigration agent, grade 3: salary, $2,880; living allowance, $300; travel, $1,108.03	4,288 03
Cameron, Miss L. J., clerk stenographer: salary, April 15 to Mar. 31	1,150 00
Grieve, Miss H. B., senior clerk stenographer: salary, $1,560; travel, $213.72	1,773 72
Mooney, G. H., emigration agent, grade 2: salary, Jan. 3, 1923, to Aug. 31, $1,587.10; travel, $779.63	2,366 73
Small, Miss I., clerk stenographer: salary, April 1-9, $13.50; bonus, 90c	14 40
Whittaker, G., special colonization agent, salary, June 6 to Aug. 31	453 33
Rent of office, $3,000; cleaning, $80.65; desk and chair, $51.80; freight and storage, $50.92; janitor, $313.50; import duty on show stands, $64.66; light and heat, $235.81; office expenses, $163.96; postage, $415; stationery, $224.52; telephone, $196.34; less $1 underpaid	4,796 16
Fargo, N.D.—	
Black, W. E., emigration agent, grade 2: salary, $2,400; living allowance, $300; travel, $1,246.27	3,946 27
Black, Mrs. W. E., junior clerk stenographer: salary, $900; bonus, $94.50	994 50
Runyon, Miss A. S., stenographer, salary	960 00
Rent of office, $1,500; advertising, $47.20; freight and storage, $48.90; janitor, $180; light, $87.07; postage, $495; stationery, $131.23; telephone, $232.16; drinking water, $42; office expenses, $278.11, less $9.28 paid in 1924-25	3,032 39
Great Falls, Mont.—	
Haddeland, K., emigration agent, grade 2: salary, $2,400; living allowance, $300; travel, $839.38	3,539 38
Mills, M. D., emigration agent, grade 2, Middle and South Western States: salary, 5 m. to Aug. 31, $833.30; travel, $825.79; detailed in 1922-23, page H—43, $179.07	1,838 16
Westerlund, Miss R., clerk stenographer: salary, 12 m. less 13 d., $1,042.26; bonus, $69.48	1,111 74
Rent of office, $1,800; advertising, $60.98; freight, $101.54; office expenses, $227.09; postage, $836.94; stationery, $415.92; telephone, $96.50; temporary stenographer, $90	3,628 97
Harrisburg, Pa.—	
Harrison, F. A., emigration agent, grade 3: salary, $3,000; living allowance, $300; travel, $838.03.	4,138 03
Harrison, L., clerk: salary, $1,200; bonus, $297; travel, $52.22	1,549 22
Harrison, Miss M., clerk stenographer: salary, $1,200; bonus, $60	1,260 00
Rent of office, $1,380; cleaning, $140.22; light and heat, $90.80; office expenses, $291.03; postage, $337; printing and stationery, $325; temporary office assistance, $41.10; telephone, $125.64, less $88.88 paid in 1924-25	2,641 91
Indianapolis, Ind.—	
Ingram, W. M., emigration agent, grade 2: salary, $2,400; travel, $3,613.87.	6,013 87
Elmore, Miss B., clerk stenographer: salary, $1,200; bonus, $297; expenses of trip through Western Canada, $376.47.	1,873 47
Rent of office, $2,887.50; cleaning, $132.50; freight, $147.10; janitor, $240; light and heat, $335.75; office expenses, $106.89; postage, $1,005; removal of office furniture, $50; repairs, etc., new office, $163.09; stationery, $379.26; steel signs, 2, $121; telephone, $212.36; temporary office assistance, $115; window shades, 6, $37; less paid in 1924-25, $159.14	5,773 31

Immigration and Colonization: Salaries and Contingencies, United States —Continued **Immigration et Colonisation: Traitements et dépenses contingentes, Etats-Unis**—Suite	$	cts.
Kansas City, Mo.—		
Johnstone, M. J., emigration agent, grade 3: salary, $2,640; living allowance, $300; travel, $2,083.46.	5,023	46
McColl, J. A., emigration agent, grade 2: salary, 5 m. to Aug. 31 and 3 m. to Mar. 31, $1,600; travel, $3,776.38, less $408.50 paid in 1924-25	4,967	88
Crutchfield, Miss G., senior, clerk stenographer: salary, $1,257.42; bonus, $13.64; expenses of trip through Western Canada, $391.26	1,662	32
May, A. E., emigration field representative: salary, Mar. 27 to Aug. 31, $1,032.26; travel, $2,380.01	3,412	27
Rent of office, $1,500; car fares, $81; cleaning, $99.55; electric heaters, 2, $81; freight, $118.38; janitor, $240; light and heat, $161.92; office expenses, $452.20; postage, $1,090; repairs, $129.02; stationery, $671.25; telephone, $158.42; temporary office assistance, $770.25; water and ice, $33; overpayment, refunded to Casual Revenue in 1924-25, $50	5,635	99
Manchester, N.H.—		
Laurier, C. A., emigration agent, grade 2: salary, $2,400; living allowance, $300; travel, $1,733.40.	4,433	40
Gagnon, Miss G., clerk stenographer: salary, $1,200; bonus, $297	1,497	00
Rent of office, $999.96; cleaning, $174; light and heat, $58.14; office expenses, $124.34; postage, $255; telephone, $76.53	1,687	97
Milwaukee, Wis.—		
Hall, G. A., emigration agent, grade 3: salary, $3,000; living allowance, $300; travel, $685.09.	3,985	09
Alvord, Miss A., senior clerk stenographer: salary, $1,560; expenses of trip through Western Canada, $341.43.	1,901	43
Rent of office, $2,700; cleaning, $98.50; freight, $31.38; janitor, $37; office expenses, $151.54; postage, $283.15; stationery, $91.50; telephone, $63.72; water and ice, $41	3,497	79
Mountain Lake, Minn.—		
Koehn, J. C., special agent: salary 8 m. to Nov. 30, $1,200; travel, $557.74.	1,757	74
Stationery, $78.16; office expenses, $29.75; postage, $128	235	91
Omaha, Neb.—		
Bennett, W. V., emigration agent, grade 3: salary, $3,000; living allowance, $300; travel, $1,696.61.	4,996	61
Brooks, Miss R. E., clerk stenographer: salary, $960; bonus, $83.25	1,043	25
Rent of office, $1,320; freight and storage, $54.94; office expenses, $128.22; postage, $255; stationery, $62.34; telephone, $131.15; less $1.17 paid in 1924-25.	1,950	48
Providence, R.I.—		
Lemont, A., chief clerk, colonization: salary, $3,500, (prevailing rates); travel, $835.57.	4,335	57
Rent of office, 9 m. to Mar. 31, $675; office expenses, $139.15; office furniture, $180.20; repairs, $104.46; telephone, $55.41; temporary office assistance, $225	1,379	22
St. Paul, Minn.—		
Garrett, R. A., emigration agent, grade 3: salary, $3,000; living allowance, $300; travel, $755.99.	4,055	99
Dass, Miss M., senior clerk stenographer: salary, less 2 d.	1,551	61
Oliver, Miss M., clerk stenographer: salary, less 8 d., $939.35; bonus, $34.65.	974	00
Rent of office, $1,800; car fares, $79.25; janitor, $159.98; light, $139.08; office expenses, $136.68; postage, $335; stationery, $290.06; telephone, $182.09; water and ice, $44.95; less $3.01 paid in 1924-25	3,164	08
Saginaw, Mich.—		
Laurier, R., emigration agent, grade 1: salary, $1,680; bonus, $150; travel, $292.36.	2,122	36
Rent of office, $240; office expenses, $45.54; postage, $57.50; less $2.70 paid in 1923-24.	340	34
San Francisco, Cal.—		
Roche, G., special emigration agent: salary, $3,500; living allowance, $900; travel, $294.11	4,694	11
McColl, Miss J., clerk stenographer, salary, $1,020; bonus, $83.25	1,103	25
Rent of office, $2,400; car fares, $62.80; janitor, $180; light, $141.36; office expenses, $177.26; postage, $59; telephone, $66	3,086	42

Immigration and Colonization: Salaries and Contingencies, United States —Continued **Immigration et Colonisation: Traitements et dépenses contingentes, Etats-Unis**—Suite	$ cts.
Spokane, Wash.—	
Porte, J. L., emigration agent, grade 3: salary, $3,000; living allowance, $300; travel, $489.79.	3,789 79
Porte, Miss E., clerk stenographer: salary, $1,200; bonus, $60; expenses of trip through Western Canada, $278.80.	1,538 80
Collison, M. V., emigration field representative: salary Mar. 15-June 12, $442.26; travel, $408.70.	850 96
Adamson, Mrs. E. E., salary and bonus of the late R. Adamson for February, 1923.	195 00
Rent of office, $1,800; freight, $66; janitor, $182; light, $48.79; office expenses, $217.35; postage, $500; stationery, $77.41; telephone, $106.65; temporary stenographer, $174.	3,172 20
Syracuse, N.Y.—	
Rutledge, O. G., emigration agent, grade 2: salary $2,400; living allowance, $300; travel, $1,127.95.	3,827 95
Rutledge, Miss H. E., clerk stenographer: salary, April 1 to May 15, and Nov. 15 to Mar. 31, $601.72; bonus, $30.09	631 81
Sherman, Miss R., clerk stenographer: salary, May 15 to Nov. 14, $481.20; bonus, $41.68.	522 88
Rent of office, $1,500; janitor, $177; freight, $35.20; light, $39.06; office expenses, $122.30; postage, $170; stationery, $74.37; telephone, $125.30.	2,243 23
Waterton, S.D.—	
Cook, G. A., emigration agent, grade 2: salary, $2,400; living allowance, $300; travel, $830.06.	3,530 06
Coggleshall, Miss R. E.: clerk stenographer: salary, 4 m. to July 31, $360; bonus, $24.	384 00
Rent of office, $870; janitor, $96; office expenses, $155.98; postage, $205; stationery, $45.80; telephone, $41.80; temporary stenographer, $471; less $62.47 paid in 1924-25	1,823 11
Colonization—Colonisation	
Special colonization sub-agents—	
Boucher, Rev. J. M., Montreal: salary, $600; travel, $2,231.58; various office expenses, $126; less $10.95 paid in 1924-25	2,946 63
Boyer, Rev. J. B., Montreal: salary, 9 m. to Dec. 31, $450; travel, $1,690.04; postage, telegrams and sundry expenses, $161.32.	2,301 36
Deschenes, Rev. A. S., Montreal: salary, May 5 to Mar. 31, $537.10; travel, $1,861.27; postage, printing and rent of halls, $73	2,471 37
Favreau, Rev. Nap., Montreal: salary, April 22 to Mar. 31, $565; travel, $1,983.60.	2,548 60
Gagnon, Rev. J. A., Montreal, travel	324 45
Goyette, Rev. F. X., Montreal: salary, 6 m. to Mar. 31, $300; travel, $815.30	1,115 30
Gravel, Rev. L. P., Montreal: salary, $600; travel, $1,796.46; detailed in 1922-23, page H—46, $251.50; less $41 paid in 1924-25	2,606 96
Hamelin, Rev. T., Montreal, travel, $298.90; Halle, Rev. J., Montreal, travel, $263.30.	562 20
Jubainville, Rev. G. P., Montreal: salary, 13 m. to Mar. 31, $650; travel, $2,042.33.	2,692 33
Lebel, Rev. A., Montreal: salary, 3 m. to Mar. 31, $150; travel, $290.85	440 85
Lemont, Jean, Providence, R.I.: salary, 2 m. to June 30, less 1 d	98 39
Martin, Rev. E., Montreal: salary, April 23 to Mar. 31, $563.33; travel, $235.49	798 82
Messier, Rev. H., Montreal: travel, $457; postage and telegrams, $88.93	545 93
Normandeau, Rev. J. A., Montreal: salary, $600; travel, $1,858.59; postage and telegrams, $88.85.	2,547 44
Roussel, Rev. P. M., Montreal: salary, 5 m. to Mar. 31, $250; travel, $1,240.80; postage and telegrams, $52.25	1,543 05
Schaeffler, Rev. B., Middle Western States: salary, 6 m. to Nov. 30, $300; travel, $145.90	445 90
Trudel, Rev. J. A., Montreal: travel	431 45
Montreal, Que.—	
Hogue, P., caretaker: salary, April 20 to Mar. 31, $681; bonus, $298.38	979 38
Lambert, O., colonization agent: salary, Mar. 4, 1923, to Mar. 31, 1924, $1,419.35; travel, $589.44	2,008 79

Immigration and Colonization: Salaries and Contingencies, United States —Concluded

Immigration et Colonisation: Traitements et dépenses contingentes, Etats-Unis—Fin

	$ cts.
Colonization—Concluded—*Colonisation*—Fin	
Montreal—*Concluded*	
Laporte, J. A., repatriation secretary: salary, April 20 to Mar. 31, $1,591.33; travel, $62.10	1,653 43
Ouellette, Rev. J. A., colonization agent: salary, $1,320; travel, $1,811.20	3,131 20
Cleaning and laundry, $95.10; expenses of exhibits, $32.12; hardware and cleaning supplies, $234.12; office expenses, $164.73; postage, $133; printing and stationery, $25; telephone, $181.30	865 37
North Sydney, N.S.—	
Lebbetter, M., special colonization agent: salary, April 26 to July 24, $441.13; travel, $476.66	917 79
Publicity—Publicité ($314,125.34)	
Canada West Information Bureau, Chicago, Ill., grant for publicity services (O.C. Jan. 15, 1923, and June 19, 1923)	12,922 66
The James Fisher Co. Ltd., Toronto: advertising in United States newspapers and magazines, 4 m. to Mar. 31, $75,293; electros, zincs, pattern plates, etc., $1,468.90	76,761 90
National Press Ltd., Winnipeg, 6,000 copies *Der Nordwesten*	519 24
Rand McNally Co., Chicago ($154,378.21)—	
Advertising: *Bankers Monthly,* 11 m., $366.63; 1 page in all Rand McNally pocket maps, 1923, $732	1,098 63
Booklets: *Canada West,* 730,100 copies, $74,572.20; *Eastern Canada,* 49,950 copies, $7,294.90; wrapping and boxing, $744.55	82,611 65
Canada Atlases, 312,600, $49,703.40; Dominion of Canada wall maps, 20,885, $16,290.30; freight and express, $4,293.36	70,287 06
Filling in, addressing, folding and stamping 2,295 letters, $117.49; sundry lists, $35.98	153 47
Printing and stationery: cards, 11,000, $58; envelopes and letterheads, 9,300, $59.68	117 68
Standard state maps, 7, $15.50; tacks, 4,000, $33.22; translations, $61	109 72
Charles H. Touzalin Agency, Chicago, Ill.: advertising in United States newspapers and magazines, 7 m. to Oct. 30, $43,959.46; electros, zincs, etc., $444.77	44,404 23
Western Newspaper Union, Chicago, advertising 6 m. in 53,759 papers	22,828 79
Advertising, newspapers, $1,556.35; magazines, $314; articles, at 1c. word, $150; duty on literature, $95.76; photographs, 71, $56.50; lecture campaign, publicity, $100; subscriptions Waghorn's Guide, $37.70	2,310 31
General—En Général	
Bank of Montreal, New York, exchange, 12 m. on departmental cheques paid in United States at par	12,294 00
Western States Envelope Co., Milwaukee, Wis., 150 M envelopes	675 00
Express, $185.90; framing pictures, $33.75; subscriptions to newspapers, etc., $186	405 65
Total, carried to page H—44.—Total, reporté à la page H—44	549,355 76

Immigration and Colonization: Salaries and Contingencies, Great Britain

Immigration et Colonisation: Traitements et dépenses contingentes, Grande-Bretagne

British Agencies—Agences britanniques	
London, Superintendent's Office ($118,414.66)—	
Little, W. R., director European emigration: salary, 2 m. to Mar. 31, $900; living allowance, $60.27; travel, $153.55	1,113 82
Smith, J. Obed, superintendent of emigration for Canada: salary, $4,800; arrears of salary, $600; living allowance, $1,000; cabs, $332.02; travel, $505.85; season ticket, Richmond to Waterloo $105.85; telephone, $56.98	7,400 70

Immigration and Colonization: Salaries and Contingencies, Great Britain—Continued **Immigration et Colonisation: Traitements et dépenses contingentes, Grande-Bretagne**—Suite	$ cts.
British Agencies—Continued—*Agences britanniques*—Suite	
London, Superintendent's Office—*Continued*	
Allen, C. A., assistant superintendent of emigration: salary, $3,900; arrears of salary, $1,620; travel, $135.55; telephone, $11.15	5,666 70
Biden, Miss F., principal woman emigration officer: salary, 3 m. to Mar. 31, $450; travel, $447.65; uniform, $36.68	934 33
Campbell, D., principal clerk (deceased): salary, 11 m. to Feb. 29, $2,090; bonus, $55; travel, $960.79	3,105 79
Fowler, Miss I., stenographer bookkeeper, salary	1,260 00
Hales, Miss K., principal account clerk: salary, $2,280; travel, $20.51	2,300 51
Hannell, A. G., exhibition decorator: salary, $1,440; bonus, $261	1,701 00
Lawner, F., messenger clerk: salary, $840; bonus, $315; travel, $129.64	1,284 64
McConkey, B., press agent: salary, $2,760; arrears of salary, $360; travel, $14.32	3,134 32
Mayhew, Mrs. M., assistant to principal woman emigration officer: salary, $1,265; travel, $922.10	2,187 10
Pettit, Mrs. E., assistant to principal woman emigration officer: salary, 9 m. to Mar. 31, $1,035; travel, $120	1,155 00
Taylor, Miss E. M., principal woman emigration officer: salary, $1,860; overpayment refunded in 1924-25, $320; travel, $892.64; uniform, $36.66	3,109 30
Senior clerk stenographers—	
Dron, Miss E.: salary, Mar. 10-31, $92.26; overpayment refunded in 1924-25, $60	152 26
Godden, Miss E.: salary, $1,560; travel, $7.62	1,567 62
Priske, Miss E.: salary, $1,560; travel, $221.45	1,781 45
Stevenson, Miss H. M.: salary, 12 m. less 2 d., $1,432; arrears of salary, 1923, $480	1,912 00
Turner, Miss M., salary	1,560 00
Senior clerks——	
Allen, W. A.: salary, $1,560; bonus, $202; travel, $762.63	2,524 63
Carey, W. H.: salary, June 16 to Mar. 31, $1,045; bonus, $220.87; travel, $64.11	1,329 98
Halliday, G.: salary, $1,440; bonus, $261; travel, $6.06	1,707 06
Ross, A. E.: salary, June 16 to Mar. 31, $1,045; bonus, $220.87; travel, $694.12	1,959 99
Clerks—	
Brunton, F. H.: salary, Mar. 1-31, $80; travel, $93.17	173 17
Dale, C.: salary, $1,200; bonus, $297	1,497 00
Higgs, G.: salary, 10 m. to Mar. 31, $1,000; bonus, $50; travel, $26.38	1,076 38
Parkes, W. S.: salary, Nov. 19 to Mar. 31, $352; bonus, $115.50	467 50
Taylor, S. N.: salary, $1,200; bonus, $60	1,260 00
Clerk stenographers—	
Andrews, E. S.: salary, $1,080; bonus, $315; travel, $4.89	1,399 89
Cope, Miss H.: salary, $1,200; bonus, $60	1,260 00
Eraut, Miss O.: salary, $1,080; bonus, $72	1,152 00
Fermor, Miss E. N.: salary, $1,200; bonus, $297	1,497 00
Glass, Miss P.: salary arrears, $96.84; bonus, $1.02	97 86
Marriner, Miss C.: salary, $1,200; bonus, $237.75	1,437 75
Nisbett, Miss A.: salary, $1,200; bonus, $60; travel, $3.41	1,263 41
Rawlingson, J.: salary, $1,050; bonus, $315	1,365 00
Sloan, Miss A.: salary, $1,200; bonus, $60	1,260 00
Thomson, Mrs. M. A.: salary, $1,200; bonus, $60	1,260 00
Turner, Miss W.: salary, $1,200; bonus, $60	1,260 00
Junior clerk-stenographers—	
Barnicott, Miss D.: salary, $720; bonus, $56.25	776 25
Bindon, Mrs. M.: salary, 12 m. less 1 d., $718.07; bonus, $98.31; arrears, 1922-23, $25.83	842 21
Clarke, Miss E.: salary, 12 m., less 87 d., $491.07; bonus, $54.12	545 19
Dean, Miss M.: salary, $640; bonus, $94.50	734 50
Gidley, Miss G.: salary, $622.26; bonus, $91.71	713 97
Goodes. Miss G.: salary, $640; bonus, $71.10	711 10
Hart, Miss C.: salary, $720; bonus, $94.50	814 50

Immigration and Colonization: Salaries and Contingencies, Great Britain—Continued **Immigration et Colonisation: Traitements et dépenses contingentes, Grande-Bretagne**—Suite	$ cts.
British Agencies—Continued—*Agences britanniques*—Suite	
London, Superintendent's Office—*Concluded*	
Junior clerk-stenographers—*Concluded*	
Higgs, T.: salary, $840; bonus, $73	913 00
Hunt, Mrs. D. M.: salary, Nov. 16 to Mar. 31, $214.66; bonus, $118.13	332 79
Leaver, Miss H.: salary, 9 m. to Mar. 31, $418; bonus, $131.25	549 25
Mitchell, Miss A. M.: salary, $640; bonus, $94.50	734 50
Moss, Miss L.: salary, $720; bonus, $94.50	814 50
Robertson, Miss B.: salary, Mar. 17-31	24 19
Simmons, Miss N.: salary, $720; bonus, $56.25	776 25
Surridge, Miss F.: salary, $720; bonus, $56.25	776 25
Wright, Miss H. E.: salary, 12 m., less 15 d. half pay, $604.35; bonus, $270.37	874 72
Office boys—	
Audiore, E., $380; Bexx, G., 2 m. to Mar. 31, $70; Bexx, W., 6 m. to Sept. 30, $150; Bell, B. A., $278.53; Buckmaster, H., $295.12, bonus, $4.68; Buckmaster, J., $420, bonus, $56.25; Heath, H., $276.97; King, C., $420, bonus, $11.79	2,363 34
Janitors: W. Taylor, $632.26; Mrs. W. Taylor, $632.26	1,264 52
Temporary stenographers, 17 wk	362 34
Agent General for B.C.: rent of premises, B.C. House 12 m. $17,572.75; cleaning, $88.33; taxes, $2,613.35; heating, $3,587.56	23,861 99
National Health and Unemployment Insurance	215 60
Office furniture and equipment: cabinets, 24 steel, $1,285.03; folders and index guides for do., $191.99; chairs, 3, $67.46; desks, 3, $161.82; hat rack, umbrella stand and 2 tables, $75.25; typewriters, 6, $531.68	2,313 23
Cables and telegrams, $2,970.93; cabs, $80.84; cleaning, $242.11; carbon paper, 109 boxes, $317.06; electric light, $220.14; electric supplies and repairs, $151.25; electric signs, 3, $128.72; income tax of staff, $1,531.75; meals for staff working overtime, $547.45; postage, $2,058.42; repairs, $189.31; stationery, $85.04; subscriptions to newspapers, $194.62; telephone, $1,172.05; typewriter repairs, $196.98; sundry office expenses, $438.64	10,525 31
Aberdeen Agency—Agence d'Aberdeen ($14,267.57)—	
Lothian, D. E., emigration agent, grade 2: salary 10 m. to Mar. 31, $1,600; living allowance, $416.66; travel, $1,295.04; auto mileage, 2,802 miles, $866.62 (See correspondence)	4,178 32
Durward, Miss C., clerk stenographer: salary 6 m. to Sept. 30, $480; bonus, $41.58; travel, $6.58	528 16
Irvine, Miss M., clerk stenographer: salary, $1,200; bonus, $60; travel, $66.99.	1,326 99
Murray, J. A. F., senior clerk: salary, $1,440; bonus $261; travel, $498.89.	2,199 89
Souter, Miss M., junior clerk stenographer: salary, May 28 to Mar. 31, $500; bonus, $70.87	570 87
Urquhart, Miss C., junior clerk stenographer: salary, Nov. 13 to Mar. 31, $230; bonus, $21.55	251 55
Rent of office, $1,825; cabs and street cars, $236.45; cleaning, $237.08; expenses of exhibits, $253.18; expenses of lectures, $436.42; freight, $173.25; income tax of staff, $66.95; light and heat, $82.03; meals for staff working overtime, $204.27; national insurance, $27.83; postage, $394.63; rates and taxes, $600.13; stationery, $80.74; newspapers, $76.03; telephone, $262.95; typewriter, $104.47; temporary stenographer, $42.89; sundry office expenses, $107.49	5,211 79
Bangor Agency—Agence du Bangor ($14,582.71)—	
Griffith, W., emigration agent, grade 2: salary, $2,400; living allowance, $500; travel, $628.37	3,528 37
Bamford, Miss A., junior clerk stenographer: salary, $582.33; bonus, $76.39	658 72
Pritchard, H., office boy: salary, $380; bonus, $293.43; travel, $10.05	683 48
Roberts, Miss M., junior clerk stenographer: salary, $735; bonus, $315	1,050 00
Williams, T. J., senior clerk: salary July 9 to Mar. 31, $961.61; bonus, $203.25; travel, $314.18	1,479 04
Young, A., clerk: salary, $1,200; bonus, $297	1,497 00
Automobile expenses: garage, $44.31; gasoline, 347 gal., $147.62; licence, $160.60; sundry repairs and supplies, $233.42	585 95

Immigration and Colonization: Salaries and Contingencies, Great Britain—Continued

Immigration et Colonisation: Traitements et dépenses contingentes, Grande-Bretagne—Suite

	$ cts.
British Agencies—Continued—*Agences britanniques*—Suite	
Bangor Ageniy—*Concluded*	
Rent of office, $365; cabs and street cars, $76.02; cleaning, $156.80; expenses of exhibits, $341.27; expenses of lectures, $2,121.16; electric fans, 2, $37.71; freight, $296.76; light and heat, $180.05; meals for staff working overtime, $104.27; national insurance, $33.48; newspapers, $81.88; postage, $366.68; rates and taxes, $223.50; repairs and alterations to office (contract) $299.61; stationery, $165.58; telephone, $147.50; sundry expenses, $102.88	5,100 15
Belfast Agency—Agence de Belfast ($17,239.39)—	
Lough, J. H., emigration agent grade 3: salary, $2,640; living allowance, $500; advance on account of removal expenses, $292; travel, $910.02	4,342 02
Agnew, Miss A., junior clerk stenographer: salary, Sept. 17 to Mar. 31, $323.33; bonus, $50.92	374 25
Bryans, W. H., clerk: salary June 12 to Mar. 31, $949.54; bonus, $235.02	1,184 56
Byrne, Miss E., clerk stenographer: salary, $1,200; bonus, $60	1,260 00
Davison, Miss H., principal woman emigration officer, salary Mar. 1-31	150 00
Higgs, G., clerk: salary 2 m. to May 31, $200; bonus, $10	210 00
Kellett, Miss A., junior clerk stenographer: salary, April 22 to Sept. 8, $234.99; bonus, $17.84	252 83
Mullan, J., clerk: salary, $1,200; bonus, $297; travel, $73.56	1,570 56
Automobile expenses: Ford sedan, $973.33; garage, $82.89; gasoline, 163 gal., $76.31; licence, $78.35; supplies and repairs, $77.10	1,287 98
Office furniture: blinds and curtains, $33.70; carpets and linoleum, $63.39; chairs, 6, $106.94; tables, 5, $104.51; cabinet, hat rack and book case, $55.70; typewriter, $120.35	484 59
Rent of office, $739.22; cabs, $109.70; cleaning, $284.29; expenses of exhibits, $156.32; expenses of lectures, $1,235; freight, $102.38; legal fees *re* lease, $79.99; light and heat, $285.51; meals for staff working overtime, $238.57; national insurance, $36.01; postage, $583; rates and taxes, $237.53; repairs and alterations to office, $1,220.30; stationery, $121.58; newspapers, $68.88; tent and equipment for exhibits, $79.77; telephone and telegrams, $311.09; temporary assistance, $113.42; sundry office expenses, $120.04	6,122 60
Birmingham Agency—Agence de Birmingham ($12,736.35)—	
Campbell, F., emigration agent grade 3: salary, $3,000; living allowance, $500; travel, $717.67	4,217 67
Bond, J. W., office boy, salary, Feb. 11 to Mar. 31	41 38
Doyle, F., clerk: salary, $1,200; bonus, $297; travel, $254.42	1,751 42
Hare, F., office boy: salary, $380; bonus, $56.25; travel, $42.31	478 56
Lyle, Miss A., clerk-stenographer: salary, $1,000; bonus, $83.25	1,083 25
Rent of office, $829.52; cabs, $55.09; cleaning, $398.76; expenses of exhibits, $680.37; expenses of lectures, $1,150.39; freight, $268.49; income tax of staff, $83.64; light and heat, $152.55; national insurance, $31.57; postage, $321.20; rates and taxes, $631.79; stationery, $39.62; newspapers $77.88; telephone and telegrams, $165.26; temporary office assistance, $58.40; sundry expenses, $219.54	5,164 07
Bristol Agency—Agence de Bristol ($17,130.70)—	
Cardale, J., emigration agent grade 3: salary, $3,000; living allowance, $500; travel, $1,148.11	4,648 11
Arnaud, Miss A., clerk-stenographer: salary, $1,080; bonus, $72; travel, $132.26	1,284 26
Davies, L., assistant emigration agent: salary, $1,440; bonus, $261; travel, $94.17	1,795 17
Gay, A., office boy: salary, $380; bonus, $43.90	423 90
Margretts, Miss M., clerk-stenographer: salary, $1,200; bonus, $60; travel, $13.40	1,273 40
Rent of office, $1,946.67; cabs, $45.18; cleaning, $352.37; expenses of exhibits, $454.76; expenses of lectures, $1,532.68; freight, $184.22; income tax of staff, $194.49; light and heat, $112.03; postage, $457.48; rates and taxes, $1,686.60; stationery, $90.17; newspapers, $94.55; telephone and telegrams, $204.97; typewriter, $76.65; sundries, $273.04	7,705 86

Immigration and Colonization: Salaries and Contingencies, Great Britain —Continued

Immigration et Colonisation: Traitements et dépenses contingentes, Grande-Bretagne—Suite

British Agencies—Continued—*Agences britanniques*—Suite

	$ cts.
Carlisle Agency—Agence de Carlisle ($10,238.43)—	
Hornsey, G., emigration agent grade 2: salary 7 m. to Mar. 31, $1,120; living allowance, $291.66; travel $1,072.03; automobile mileage 1,876 miles, $528.40	3,012 09
Audiore, J. N., clerk: salary, $1,200; bonus, $297; travel, $221.49	1,718 49
Scott, Miss F., clerk-stenographer: salary, $1,140; bonus, $315	1,455 00
Young, M., office boy, salary, May 28 to Mar. 31	235 00
Rent of office, $434.10; cleaning, $158.95; expenses of exhibits, $294.27; expenses of lectures, $1,135.23; freight, $278.33; income tax, staff, $101.45; light and heat, $319.14; postage, $394.03; rates and taxes, $241.39; stationery, $55.72; newspapers, $64.88; telephone and telegrams, $76.92; temporary office assistant, $74.08; typewriter, $85; sundry expenses, $104.36	3,817 85
Dublin Agency—Agence de Dublin ($6,229.90)—	
Storey, W., assistant emigration agent: salary, $1,440; bonus, $261; travel, $501.37	2,202 37
Doyle, M., junior clerk typist: salary, $840; bonus, $315; travel, $11.67	1,166 67
Hickey, Miss M., junior clerk-stenographer: salary, $640; bonus, $94.50; travel, $19.46	753 96
Rent of office, $584; cabs, $30.05; cleaning, $237.97; freight, $287.33; income tax of staff, $67.15; light and heat, $108.66; postage, $170.89; stationery, $48.42; newspapers, $68.88; telephone and telegrams, $116.08; typewriter, $112.32; temporary office assistance, $133.25; sundry office expenses, $141.90	2,106 90
Glasgow Agency—Agence de Glasgow ($21,885.72)—	
Murphy, D. J., emigration agent, grade 3: salary, $2,640; living allowance, $500; travel, $712.77	3,852 77
Matthews, T. J., assistant emigration agent: salary, $1,380; bonus, $279; travel, $149.85	1,808 85
Alexander, Mrs. B., principal woman emigration officer: salary, April 1 to June 10, $350.10; bonus, $42.97; uniform, $36.52; travel, $276.10	705 69
Angus, Miss B., junior clerk-stenographer: salary, $401.16; bonus, $53.56	454 72
Charleson, Miss E. M., principal woman emigration officer: salary, 3 m. to Mar. 31, $450; travel, $222.80	672 80
Davison, Miss H., assistant to principal woman emigration officer: salary June 30 to Feb. 29 less 8 d., $914.99; uniform, $36.66; travel, $298.05	1,249 70
Fulton, Miss C. D., junior clerk-stenographer: salary 10 m. to Mar. 31, $486.50; bonus, $70.87	557 37
Kennedy, Miss B., junior clerk-stenographer: salary Feb. 4 to Mar. 31, $94.82; bonus, $8.87	103 69
Macdonald, E., office boy: salary, Oct. 15 to Mar. 31, $138.71; bonus, $14.06	152 77
MacLaren, Miss J., clerk-stenographer: salary, $1,200; bonus, $60	1,260 00
Maxwell, Miss B., assistant principal woman emigration officer: salary, Feb. 8 to Mar. 31, $202.24; travel, $188.54	390 78
Moncur, Mrs. H., junior clerk typist, salary 6 m. to Sept. 30	442 86
Smith, Miss B., junior clerk-stenographer: salary, Jan. 14 to Mar. 31, $129.03; bonus, $20.32	149 35
Stephenson, Miss A. H., junior clerk-stenographer: salary, 3 m. to Dec. 31, $150; bonus, $23.61	173 61
Tait, L., junior clerk: salary, $560; bonus, $56.25; travel, $24.63	640 88
Rent of office, $3,163.83; cabs, $170.87; cleaning, $309.03; desks, 2, $65.69; expenses of deports, $59.03; expenses of exhibits, $300.63; lectures, $1,011.10; freight, $137.58; income tax, staff, $83.76; light and heat, $372.68; meals for staff working overtime, $122.27; national insurance, $53.99; postage, $832.76; rates and taxes, $1,154.38; repairs and alterations to office, $275.02; stationery, $278.98; telephone and telegrams, $347.23; newspapers, $96.13; typewriter, $100.49; temporary office assistance, $90.02; sundry expenses, $244.41	9,269 88

Immigration and Colonization: Salaries and Contingencies, Great Britain—Continued

Immigration et Colonisation: Traitements et dépenses contingentes, Grande-Bretagne—Suite

	$ cts.
British Agencies—Continued—*Agences britanniques*—Suite	
Inverness Agency ($3,456.63)—	
Macdonald, Miss A., emigration agent, grade 2: salary, 6 m. to Mar. 31 less 2 d., $949.16; travel, $449.67	1,398 83
Durward, Miss C., clerk-stenographer: salary, $480; bonus, $41.67; travel, $7.55	529 22
Chairs, 8, $37.47; cleaning, $62.80; expenses of lectures, $600; desk, $76.65; light and heat, $74.88; freight, $102.42; linoleum, $76.02; postage, $117.04; repairs, $154.43; stationery, $41.18; telephone and telegrams, $75.43; sundry office expenses, $110.26	1,528 58
Liverpool Agency—Agence de Liverpool ($45,902.48)—	
Kerr, F. W., emigration agent, grade 3: salary, $3,000; living allowance, $500; travel, $1,568.85; telephone, $83.31	5,152 16
Bond, W., assistant to emigration agent: salary, $1,440; bonus, $261; travel, $46.11	1,747 11
Carlyle, Miss A. F., junior clerk-stenographer: salary Feb. 6 to Mar. 31, $91.38; bonus, $14.38	105 76
Fletcher, Miss M., junior clerk-stenographer: salary, $600; bonus, $94.50	694 50
Hewitt, Miss A., clerk-stenographer: salary, $1,080; bonus, $72	1,152 00
Hosie, W. R., office boy: salary, $380; bonus, $56.25	436 25
McKowan, Miss A. E., assistant to principal woman emigration officer:: salary, 8 m. to Mar. 31, $900; bonus, $15.02; travel, $111.38	1,026 40
McNeight, H., clerk-stenographer: salary, $1,200; bonus, $297	1,497 00
Miller, R. A., exhibition decorator: salary, $1,440; bonus, $261; travel, $155.79.	1,856 79
Porter, Miss H., principal woman emigration officer: salary, $2,010; uniform, $30.66; travel, $204.75	2,245 41
Roberts, Miss A., junior clerk-stenographer: salary, $600; bonus, $94.50	694 50
Salingar, S., senior clerk: salary, $1,620; bonus, $162; travel, $65.83	1,847 83
Stocks, J. W., stores clerk: salary, $1,200; bonus, $297; travel, $126.21	1,623 21
Thomson, Miss N., assistant to principal woman emigration officer: salary, 2 m. to May 31, $210; travel, $124.65	334 65
Webb, W., exhibition decorator: salary, $1,440; bonus, $261; travel, $655.25.	2,356 25
Rent of office, $4,437.38; cabs and street cars, $125.07; cleaning, $528.54; expenses of deports, $340.70; exhibits, $2,620.41; lectures, $1,873.34; freight, $1,682.12; income tax, staff, $251.05; legal fees *re* lease, $166.20; light and heat, $435.87; meals for staff working overtime, $652.73; national insurance, $52.57; postage, $866.27; rates and taxes, $2,870.88; repairs, $579.68; stationery, $361.85; newspapers, $90.93; telephone and telegrams, $540.36; typewriter, $105.85; office expenses, $472.12	19,053 92
Rent of warehouse, $3,818.66; labour, $103.17; light, $100.92; telephone, $55.99	4,078 74
Peterborough Agency—Agence de Peterborough ($12,381.64)—	
Everett, E. G., emigration agent grade 2: salary, $2,400; living allowance, $500; travel, $801.41	3,701 41
Jerman, A. L., clerk: salary, $1,200; bonus, $297; travel, $168.47	1,665 47
Sprigge, Miss M., junior clerk-stenographer: salary, $840; bonus, $315	1,155 00
Rent of office, $1,039.15; cabs and street cars, $91.23; cleaning, $251.14; exhibits, $1,050.88; lectures, $1,359.46; freight, $356.80; legal fees *re* lease, $74.21; light and heat, $173.98; newspapers, $78.77; postage, $488.82; rates and taxes, $612.23; stationery, $56.37; telephone and telegrams, $91.12; temporary office assistance, $51.09; sundry expenses, $84.51	5,859 76
Southampton Agency—Agence de Southampton ($17,577.05)—	
O'Kelly, A., emigration agent grade 3: salary, $3,100; living allowance, $416.66; travel, $836.52	4,353 18
Davies, A. L., office boy: salary, $360; bonus, $42.19; travel, $83.72	485 91
Doling, Miss M., junior clerk-stenographer, salary, July 12 to Mar. 31	432 25
Halpenny, G. E., principal woman emigration officer: salary, 3 m. to Mar. 31, $500; travel, $129.72	629 72
Leigh, Miss N. A., junior clerk-stenographer: salary Mar. 3-31, $46.78; bonus, $4.37	51 15
McBrearty, R., inspector: salary, $1,245; bonus, $297; travel, $66.58	1,608 58

Immigration and Colonization: Salaries and Contingencies, Great Britain —Continued

Immigration et Colonisation: Traitements et dépenses contingentes, Grande-Bretagne—Suite

	$ cts.
British Agencies—Concluded—*Agences britanniques*—Fin	
Southampton Agency—*Concluded*	
Staples, Miss L., junior clerk-stenographer: salary, $570.95; bonus, $42.19....	613 14
Thornley, Miss D., clerk-stenographer: salary, $960; bonus, $83.25.....	1,043 25
Office equipment: steel cabinet, $60.22; chairs, 6, $17.16; bookcase, $54.74; linoleum, $322.66; mirror and base, $31.51; oak forms, 2, $42.58; typewriters, 3, $317.31	846 18
Rent of office, $1,870.32; cabs and street cars, $303.03; cleaning, $263.08; expenses of deports, $71.53; exhibits, $611.93; lectures, $1,761.65; freight, $212.79; light and heat, $170.57; meals for staff working overtime, $79.69; national insurance, $57.46; postage, $501.26; repairs and alterations to office, $763.07; stationery, $172.01; telephone, $292.18; newspapers, $82.02; temporary office assistance, $111.91; sundry office expenses, $189.19	7,513 69
York Agency—Agence de York ($11,343.85)—	
Henshaw, J. B., senior clerk-bookkeeper: salary, $1,600; bonus, $162; travel, $1,693.58	3,455 58
Cummings, Miss N., clerk-stenographer: salary, $1,200; bonus, $297; travel, $9.97	1,506 97
Jenkinson, T., messenger-clerk: salary, $600; bonus, $315; travel, $38.73.....	953 73
Turnbull, H., clerk: salary, $1,000; bonus, $83.25; travel, $179.05.....	1,262 30
Rent of office, $730; cabs and street cars, $41.75; exhibits, $225.84; lectures, $1,354.38; freight, $182.50; income tax of staff, $97.59; light and heat, $52.17; national insurance, $33.86; postage, $385.66; rates and taxes, $408.35; stationery, $58.82; telephone, $202.45; newspapers, $75.18; temporary office assistance, $82.90; sundry expenses, $233.82	4,165 27
Expenses of Motor Exhibit Vans ($11,551.54)—	
Travel and living expenses whilst on tour with vans: A. G. Hannell, $1,361.46; A. Young, $1,498.60	2,860 06
Lacre Motor Car Co. Ltd., London: Lacre motor van (£1,123. 16. 8) less $368.93 paid 1922-23 page H—54, $5,100.21; repairs and supplies, $813.94.	5,914 15
Canvas cover for car, $396.32; expenses of exhibits, $215.32; freight, $30.27; garage, $365.47; gasoline, $737.87; licenses, 2, $321.20; market tolls, $96.73; oil and carbide, $144.66; photographs, 76, $80.79; supplies and repairs, $319.44; sundry expenses, $69.26.....	2,777 33
Removal Expenses—Dépenses de déménagement	
Everett, E. G., Carlisle to Peterborough, O.C., April 5, 1923.....	275 45
O'Kelly, A., balance of removal expenses, Glasgow to Southampton, to be refunded (See correspondence)	348 92
Printing, Advertising, etc.—Impressions, publicité, etc	
Richmond, J. H. Broad & Co.: printing sundry forms, 709,550, $4,132.17; pamphlets, 350,000, $2,331.01; posters, 500, $62.71; carriage, $121.06.....	6,646 95
London, Canada Newspaper Co., Ltd.: 500 copies weekly for 11 m. to Feb. 29 of *Canada*, $3,093; 13,596 copies, *Canada To-day*, $2,508.21; advertising, 11 m., $4,401.31	10,002 52
London, Cassell & Co., Ltd., advertising in provincial newspapers, 6 m.....	681 33
London, General Press Ltd., advertising in provincial newspapers, 3 m.....	595 67
London, Hazel, Watson & Viney Ltd.: embossed cheques, 4,500, $375.33; office stationery, $3,416.77	3,792 10
London, Petit, Cox and Bowers Ltd.: posters and hand bills, $255.61; various stationery supplies, $3,158.48	3,414 09
London, Scheff Publicity Organization Ltd.: advertising in agricultural show catalogues, $377.16, in provincial newspapers, 10 m. to Mar. 31, $10,329.50; printing and despatching news items, 52 wk., $379.60; sundry cards, $130.30..	11,216 56
London, G. Street & Co., Ltd.: printing and despatching 1,350 news items weekly, 52 wk., $1,850.50; advertising in provincial papers, 10 m. to Mar. 31, $21,648.25	23,498 75
Payments under $500: advertising, $796.18; Friers' *Canada*, 600 copies, $219; handbooks, 10,000, $150.87; strawboard tubes, 13,200, $233.41.....	1,399 46

Immigration and Colonization: Salaries and Contingencies, Great Britain—Continued

Immigration et Colonisation: Traitements et dépenses contingentes, Grande-Bretagne—Suite

	$ cts.
Miscellaneous Expenditures—Dépenses diverses	
Brothers, Col. O. F.: grant for publicity work, $500; salary, Aug. 22 to Nov. 30, $664.49; living allowance, $1,515	2,679 49
Breadmore & Webb, Ltd., Richmond, purchase of warehouse site, Manor Park, Richmond, England, £1,300 (See correspondence)	6,326 67
Canadian Chamber of Commerce of London, Eng., membership fee for Col. J. Obed Smith	25 54
Cranfield, W. T., London, Canadian Official Press Bureau, 10 m. to Mar. 16 (See correspondence)	10,645 83
Morisset, A. R., departmental accountant, Ottawa, advance to be refunded, £40.	194 67
National Health and Unemployment Insurance, department's share of arrears due on various employees in Britain, Dec., 1920, to June, 1923	335 71
Special Colonization Agents and Lecturers—Agents spéciaux de colonisation et conférenciers—	
Bingham, H. H.: travel, $53.79; advance to be accounted for, $425 (See correspondence)	478 79
Bowder, W. R.: salary, 9 m. to Dec. 31, less 5 d., $1,330.50; travel, $822.37	2,152 87
Brethel, C. N., travel	624 97
Burnett, Rev. W. H.: salary, 3 m. to Nov. 16, $450; travel, $739.07	1,189 07
Choquette, Judge P. A. travel	278 96
Clark, Major J. W.: salary June 12-Feb. 29 less 6 d., $1,687.95; travel, $1,161.53	2,849 48
Galbraith, A., salary, 5 m. to Mar. 31, $1,000; travel, $1,068.17	2,068 17
McDonald, Miss A.: salary 6 m. to Sept. 30, less 2 d., $949.68; travel, $948.29	1,897 97
McDonell, Rev. A.: salary, 2 m. to Mar. 31, $300; travel, $1,172.96; refunded to Casual Revenue in 1924-25, $100	1,572 96
McGregor, A.: salary, Nov. 9-Mar. 31, $710; travel, $1,151.82	1,861 82
McKenzie, W. K.: salary, 2 m. to Feb. 29, $300; travel, $785.82	1,085 82
McMillan, Rev. J.: salary, 4 m. to Mar. 31, $400; travel, $633.64	1,033 64
McOwan, A.: salary, 4 m. to Aug. 21 and 3 m. to Feb. 27, less 2 d., $1,243.23; travel, $1,934.09	3,177 32
McRae, J.: salary, 3 m. to Feb. 29, $450; travel, $539.64	989 64
McRae, Mrs. J., travel	225 00
Malcolm, G. H.: salary, 4 m. to Mar. 31, $657.86; travel, $735.09; refunded to Casual Revenue in 1924-25, $60	1,452 95
Molloy, Dr. J. P.: salary, Dec. 26 to Feb. 29, $438.29; travel, $883.02	1,321 31
Marshall, Mrs. M. L., salary, 5 m. to Mar. 31, $500; travel, $1,002.17	1,502 17
Masten, S. E.: salary, 3 m. to Mar. 31, $319.72; travel, $885.59	1,205 31
Mitchell, A. F., salary, 4 m. to July 31	599 97
Muldrew, Mrs. J. A. (salary paid by Soldiers' Settlement Board), travel, $1,139.23; balance to be refunded, $60	1,199 23
Robinson, Mrs. A.: salary, 3 m. to Sept. 30, less 2 d., $293.33; travel, $504.61.	797 94
Simard, Hon. C., ocean passages	200 00
Smith, J. E.: salary, 4 m. to Mar. 31, $600; travel, $1,128.69	1,728 69
Smith, Hon. Mary E.: salary July 16 to Sept. 30, $503.22, living allowance, $640; ocean passage, $120.82; advances to be accounted for, $709 (See correspondence)	1,973 04
Pugh, S. W., inspector of agencies (retired): salary, Feb. 1 to Mar. 19, 1923, full pay and Mar. 20 to July 20, half pay	1,053 81
Freight, $2,429.76; sundry small items, 3, $23.15	2,452 91
Expenses of shows: entry fees and rent of space at 15 shows, $862.41; accommodation for officials at Newcastle show, $231.20; calico bags, 764, $75.19; show cards, 21 gr., $129.75; display cases and tables, 7, $137.48; flags and pennants, 30, $117.61; grain and display boards, 61, $104.02; hardware, $333.61; labour, $52.32; maple leaves and sprays, $598.81; lumber, 3,331 ft., $194.42; picture frames, 142, $124.46; pulp bowls, 92, $83.94; panels, mahogany, 88, $136.27; green art serge, 650 yd., $336.11; lettered signs, 18, $298.02; tents, 3 complete with folding furniture, etc., $252.94; various items under $50, $350.86	4,419 42
Expenses of lectures: hire of halls for 46 lectures, $275.32; automobile hire, $132.67; advertising, $395.17; hire of lanterns and operators, $282.42; slides and boxes, $788.12; various small items, $44.16	1,917 86

Immigration and Colonization: Salaries and Contingencies, Great Britain —Concluded

Immigration et Colonisation: Traitements et dépenses contingentes, Grande-Bretagne—Fin

Miscellaneous Expenditures—Concluded—*Dépenses diverses*—Fin

	$ cts.
Ocean and rail fares—	
W. J. Black, $101.40; J. Y. Duff, $60.82; K. Dutka, balance, $44.43; W. M. Jones, $101.40; A. R. Morisset, $60.82; H. Shebaille, balance, $43.33; M. Synawice, balance, $21.14	433 34
Payments to immigrants, etc., of amounts deposited with the department in trust for them: H. Boreston, $13.68; K. Jenner, $81; J. H. Richards, $38.40	133 08
Refund to Ministry of Healthy of fees for Poor Law children who did not sail	134 52
Loss on exchange	58 14
Total carried to page H—44.—Total, reporté à la page H—44	461,088 50

Immigration and Colonization: Salaries and Contingencies, Continent of Europe

Immigration et Colonisation: Traitements et dépenses contingentes, Continent européen

Antwerp, Belgium ($25,348.20)—	
O'Kelly, A., superintendent of emigration, Continental Europe: living allowance, 2 m. to Mar. 31, $150; travel, $102.27	252 27
Mitton, H. M., emigration agent, grade 3: salary, 10 m. to Jan. 31, $2,479; living allowance, $666.66; travel, $2,018.18; sundry expenses, $77.41; uniform, $25.15; office expenses at Constantinople re Russian refugees, $689.41; removal expenses (duplicate payment, to be refunded), $128.88.	6,084 69
Alexander, Miss M., clerk stenographer, salary, 2 m. to May 31	160 00
Hardie, Miss A., file clerk, salary	1,200 00
Jacobsen, Carl: salary, Dec. 1, 1923, to Feb. 9, 1924, $600; ocean passage, $70	670 00
Jepps, J. A., inspector: salary, $1,320; bonus, $279; living allowance, $1,200; uniform, $17.96; travel, $192.75	3,009 71
Martin, F. L., senior clerk: salary, 4 m. to Dec. 31, $440; overpayment, $5.50; bonus, $93; travel, $23.33	561 83
Pavot, R., file clerk, salary, Feb. 4 to Mar. 31	94 83
Perevostchikoff, G., clerk stenographer, salary, Dec. 6 to Mar. 31	230 25
Rainnie, Miss E. M., junior clerk, salary	840 00
Rainnie, Miss I., clerk stenographer	960 00
Sima, Miss C., file clerk: salary, Mar. 3-31, $64.35; travel, $12.82	77 17
Van Mullem, L., junior clerk: salary, $720; travel, $128.23	848 23
Van Menxel, G., caretaker: salary, $540; uniform, $42.23	582 23
Vergette, F. M., senior clerk, salary	1,320 00
MacBrearty, R., travel and subsistence, $528.50; uniform, $21.09	549 59
Rent of office, $1,521; bank charges, $173.48; cables, telegrams and telephone, $2,246.79; coal and coke, 55 tons, $653.67; cleaning, $47.92; filing cabinets, 6, $217.85; desks, 3, $112.05; electric light, $138.05; freight, $89.60; newspapers, $114.82; postage, $472.65; stationery, $1,677.25; taxes, $133.03; sundry office expenses, $309.24	7,907 40
Bucharest, Roumania ($6,549.76)—	
Lang, G. E. E., inspector: salary, $1,350; bonus, $279; living allowance, $1,200; uniform, $103.35; travel, $572.93	3,505 28
Codrescu, R. E., clerk, salary, 2 m. to Mar. 31	160 00
Lutringer, Miss A. E., junior clerk stenographer, salary	720 00
Sundry office furniture, $519.12, less $313.52 paid in 1922-23 (page H—57); stove, $57.44; portable typewriter, $67.54	330 58
Rent of office, $822.15; cleaning, $108.65; exchange, $171.30; light and heat, $165.93; printing and stationery, $57.64; sundry office expenses, $150.54; telegrams and telephone, $357.69	1,833 90
Dantzic ($8,918.26)—	
Mitchell, J. A., supervising inspector, grade 1: salary, $1,740; bonus, $150; living allowance, $1,200; travel, $268.82; uniform, $97.14; exchange, $164.57; exchange, to be refunded, $36.55	3,657 08

Immigration and Colonization: Salaries and Contingencies, Continent of Europe—Concluded **Immigration et Colonisation: Traitements et dépenses contingentes, Continent européen**—Fin	$ cts.
Dantzic—*Concluded*	
Cormier, O., inspector: salary, June 2 to Mar. 31, $996.67; bonus, $49.83; living allowance, $874.19; travel, $467.28; uniform, $132.67; exchange, $378.20	2,898 84
Neidweidski, Miss M., junior clerk stenographer, salary	600 00
Voss, Miss M., salary	426 91
Cleaning, $37.91; exchange, $342.45; fees re office accommodation, $110.78; postage, $139.52; stationery, $41.67; telegrams, $408.34; sundry expenses, $254.76	1,335 43
The Hague, Holland ($5,906.69)—	
Boer, G. L., emigration agent, grade 2: salary, $1,920; living allowance, $500; travel, $110.58	2,530 58
de Meyier, H., junior clerk, salary	720 00
Gidding, S. D., junior clerk, salary	240 00
Buchanan, G. A. B., travel	58 91
Rent of office, $1,051.33; cleaning, $166; exhibits, $135.87; electric sign, $50.50; light and heat, $95.95; printing and stationery, $61.95; postage, $282.45; telephone and telegrams, $316.12; sundries, $254.72; less $57.69 gain on exchange	2,357 20
Hamburg, Germany ($4,949.84)—	
Petersen, A. O., inspector: salary, $1,200; bonus, $297; living allowance, $1,200; travel, $125.11; uniform, $57.83	2,879 94
Junior clerk stenographers: V. Prause, 6 m. to Nov. 30, $94; A. Seekatz, Mar. 1-31, $29; E. Tulley, $600	723 00
Rent of office, $268.60; cleaning, $32.24; exchange, $62.20; light and heat, $261.84; office expenses, $201.02; postage, $58.63; repairs, $117.72; stationery, $189.21; taxes, $39.62; telegrams and telephone, $115.82	1,346 90
Paris, France ($7,430.69)—	
Belanger, E., investigating officer, grade 1: salary, $1,560; bonus, $202; living allowance, $1,200; travel, $90.39; uniform, $39.30	3,091 69
Alexander, M., clerk stenographer: salary, 10 m. to Mar. 31, $800; travel, $78.02	878 02
Martin, F. L., senior clerk bookkeeper: salary, 5 m. to Aug. 31, $550; bonus, $116.25	666 25
Rent of office, May 1, 1923, to April 15, 1926, $1,899,79; cleaning, $197.37; light, $46.54; office expenses, $122.90; postage, $80.10; stationery, $116.06; telegrams and telephone, $272.02; temporary office assistance, $90.51; less gain on exchange, $30.56	2,794 73
Riga, Latvia ($5,916.33)—	
Moquin, E. C., supervising inspector, grade 1: salary, $1,740; living allowance, $1,200; travel, $234.38; uniform, $69.30	3,243 68
Torno, Miss A., junior clerk stenographer, salary	600 00
Rent of office, $619.20; cleaning, $144.39; light and heat, $45.57; office expenses, $237.28; office furniture, $168.44; postage, $58.10; printing and stationery, $125.12; repairs, $129.20; telephone and telegrams, $566.22; less gain on exchange, $20.87	2,072 65
Vienna, Austria—	
Lange, A., lecturer: salary, Sept. 10 to Mar. 10, $903.29; ocean passage, $60; advance to be accounted for, $500 (See correspondence)	1,463 29
Miscellaneous—	
Expenses of Danish immigration delegates: A. Gormsen, $478.94; C. Reventlow, $478.93	957 87
Ocean passage, H. Hunt	58 12
	67,499 05
Less 1,986 francs overexpended	100 70
Total carried to page H—44.—Total, reporté à la page H—44	67.398 35

Immigration and Colonization: Salaries and Contingencies: Summary Immigration et Colonisation: Traitements et dépenses contingentes, Sommaire		$ cts.
General	(Page H— 8)	385,484 95
Eastern District	(Page H—10)	538,423 82
Western District	(Page H—23)	224,281 14
Pacific District	(Page H—28)	105,459 09
United States	(Page H—30)	549,355 76
Great Britain	(Page H—34)	461,088 50
Europe	(Page H—42)	67,398 35
		2,331,491 61
LESS—Deductions		
Charged to Vote 435, Provisional Bonus Allowance: General, $885.88; Eastern, $48,675.31; Western, $16,458.41; Pacific, $5,634.01; United States, $2,238.32; Great Britain, $14,097.31; Continent, $1,256.83		89,246 07
Catering service, St. John, N.B., cash sales, 2 m. to May 31, 1923, and 5 m. to Mar. 31, 1924		10,559 40
Cables and telegrams, $2,015.54; expense of deports, $838.72		2,854 26
Detention expenses: Halifax, $8,359.84; St. John, $8,330.48; Quebec, $17,147.04; Montreal, $11,363.69; Vancouver, $17,809.35; Victoria, $8,834		71,844 40
Deposits on appeals: G. Ambigas, $20; C. Doukaki, $20; C. G. Stathakis, $20; C. Tsakiropoulos, $20; N. Yamonico, $20		100 00
Exchange, $58.39; permit fees, $2,230		2,288 39
Unused rail tickets, $205.87; ⅓ cost of 4 uniform caps, $6.07		211 94
Swiss immigrants, refund of transportation advances, etc		435 05
Import rebate on Ford car, Bangor office, $20.78; sundries, $40.20		60 98
Deposits with department for transportation, etc., of immigrants and others: W. R. Bowder, $60; W. Jackson, $11; Mrs. M. Hunter, $626; T. Wakefield, $20; B. Wunder, $35		752 00
		178,352 49
Total		2,153,139 12
Charged to		
Salaries of agents, etc.		645,592 92
Contingencies		1,485,906 55
New Immigration Buildings at port of St. John, N.B.		21,639 65
Total		2,153,139 12

Chinese Immigration—Immigration chinoise

Vancouver—	
Jolliffe, A. L., travel	58 35
Allen, A. E., clerk stenographer: salary, $1,065; bonus, $315; uniform, $90	1,470 00
Bloom, A. C., temporary heating engineer, grade 1: salary April 1 to May 7, 5 m. to Mar. 31, $529.19; bonus, $163.43	692 62
Brand, Miss M., clerk stenographer, salary, 5 m. to Mar. 31, $400; bonus, $46.39	446 39
Crump, H., inspector: salary, $1,320; bonus, $279; uniform, $90	1,689 00
Ferguson, H. S., file clerk: salary, $1,080; bonus, $315; uniform, $60	1,455 00
Green, A. C., elevator operator: salary, $885; bonus, $315; uniform, $30	1,230 00
Lowe, W. J., caretaker: salary, $1,080; bonus, $315	1,395 00
Lung, P. P. Shew, interpreter: salary, $1,260; bonus, $297; uniform, $90	1,647 00
Sing, Yip, interpreter: salary, $1,187.10; bonus, $293.81	1,480 91
Stevens, G. A., departmental accountant, grade 1: salary, $1,980; bonus, $63; uniform, $90	2,133 00
Taylor, F. W., travel	110 43
Taylor, W. C., stationary heating engineer, grade 3: salary, $1,800; bonus, $119	1,919 00
Williams, A. J., guard: salary, $960; bonus, $315; uniform, $30	1,305 00
Wilson, C. E., inspector: salary, $1,560; bonus, $201.96; travel, $131.20; uniform, $60	1,953 16

Chinese Immigration—Continued—**Immigration chinoise**—Suite	$	cts.
Vancouver—*Concluded*		
Wilson, Ed., guard: salary, $960; bonus, $315; travel, $15.90; uniform, $30	1,320	90
Wilson, H. W., inspector: salary, $1,260; bonus, $297; uniform, $60	1,617	00
Auto hire, $31; car fares, $110.25; cleaning, $515.76; freight, $27.88; garbage pails, 14, $26.60; laundry, $180.70; postage, $385; sundry office expenses, $186.20; telegrams, $476.12; toilet paper, 5 cases, $78; towelling, $47.60	2,065	11
Temporary assistance: stenographers, $180; interpreter, $52.50	232	50
Victoria—		
Reid, S. N., immigration agent, grade 3: salary, $2,280; bonus, $60; travel, $13.65; uniform, $60	2,413	65
Brand, Miss M., clerk stenographer, salary, Sept. 4 to Oct. 31	152	00
Conley, P., caretaker: salary, $1,080; bonus, $315; uniform, $30	1,425	00
Earnshaw, J., caretaker: salary, $1,065; bonus, $315; uniform, $30	1,410	00
Jones, A. H., inspector: salary, $1,320; bonus, $279; uniform, $60	1,659	00
Parkinson, Miss H. G., clerk stenographer. salary, $1,110; bonus, $72	1,182	00
Speed, J. W., inspector: salary, $1,560; bonus, $202; uniform, $67	1,829	00
Streatfield, Miss L. B., clerk stenographer: salary, Sept. 4 to Feb. 16, $436.14; bonus, $30.85	466	99
Thomas, Miss C. L., clerk stenographer: salary, Feb. 27 to Mar. 31, $88.28; bonus, $7.65	95	93
Yew, Lee, interpreter: salary, $1,200; bonus, $297; uniform, $60	1,557	00
Youngs, A. F., inspector: salary, $1,050; bonus, $247.50; uniform, $94.52	1,392	02
Temporary assistance: stenographers, $68.19; interpreters, $215.75	283	94
Car fares, $63; cleaning, $104.97; drugs, $34.38; expenses of deports, $40.60; postage, $140; sundry office expenses, $79.79; telegrams and telephones, $294.29	757	03
Chemainus, B.C., R. B. Halhed, inspector, part time. salary, $900; bonus, $315; uniform, $30; sundry expense, $15.30	1,260	30
Powell River, B.C., R. M. Banham, inspector, part time: salary, $900; uniform, $60; postage, $9	969	00
Union Bay, B.C., Herbert Glover, inspector, part time: salary, $900; bonus, $315; uniform, $29.67; sundry expense, $16	1,260	67
Winnipeg, Man.—		
Interpreter, F. L. Hong, part time, salary, $200; telegrams, $90.63	290	63
Travelling expenses: E. T. Boyce, $152.02; F. Chittick, $61.07; J. McCann, $37.55; R. N. Munroe, $167.30; W. B. Oakley, $4.55; C. Perry, $13.45; W. B. Rose, $7.30	443	24
Montreal, Que—		
Ham, Wong, interpreter, part time, salary	200	00
Travel of officials	70	90
Ottawa—		
Fogarty, Miss T., clerk stenographer: salary, $689.03; bonus, $59.69	748	72
Gregoire, Miss Helena, junior clerk stenographer, salary, Aug. 3 a.m. to Aug. 21	29	03
Hemington, Mrs. M., clerk stenographer: salary, Aug. 2 to Mar. 31, $637.42; bonus, $209.15	846	57
Hopewell, Miss Audrey, junior clerk stenographer: salary, Aug. 7 to Mar. 31 less 2½ d., $384.50; bonus, $60.53	445	03
Travel: Mills Argue, $69.20; T. A. Graham, $96.85; W. S. Larose, $12.50	178	55
Sundry travelling expenses: C. F. Cardinal, Edmonton, Alta., $18.40; Arnold F. George, Calgary, Alta., $67.68; W. W. Robertson, Fort Frances, Ont., $15.75; sundry small items, 3, $6.85	108	68
Hong Kong, China—		
Featherstone, J. E., Commissioner of Immigration for Canada: salary, Oct. 12 to Mar. 31, $1,975.80; living allowance, Feb. 6 to Mar. 31, $304.59; refunded to Casual Revenue, 1924-25, $501.08	2,781	47
Warren, D. F., supervising immigration inspector, grade 2: salary, 3 m. to Mar. 31, $495; bonus, $6.16; living allowance, Feb. 6 to Mar. 31, $304.59; travel, $8.60; refunded to Casual Revenue, 1924-25, $595.17	1,409	52
Alterations to office, $559.10; office boy, Mar. 14 to Mar. 31, $4.18; office furniture, $355.36; postage, $3.14; rent of office, 2 m. to April 30, $234.42; stationery, $54.81; sundry office expenses, $3.24	1,214	25
Removal Expenses—		
Featherstone, J. E., Ottawa to Hong Kong, China, O. C. July 15, 1924	1,502	82
Warren, D. F., Fort Frances, Ont. to Hong Kong, China, O.C. July 15, 1924.	968	73
Miscellaneous—		
Canadian National Telegraph, telegrams	531	66
Department of Public Printing and Stationery: printing and stationery supplies	6,647	18

Chinese Immigration—Concluded—**Immigration chinoise**—Fin	$	cts.
Miscellaneous—*Concluded*		
Expense of deports, $64.35; express, $41.17; insurance, $5.38; ocean and rail fares, $846.66; postage, $30.80; telegrams, $293.27; telephone tolls, $65.35		1,346 98
Legal services—		
Bowser, Reid, Wallbridge, Douglas & Gibson, Vancouver		84 23
Congdon, Campbell & Meredith, Vancouver		271 25
Jackson & Baugh Allen, Victoria, $43.95 less $40 refunded		3 95
Elmore Meredith, Vancouver		249 90
L. A. Rivet, K.C., Montreal, Que		55 00
		62,762 19
LESS—Deductions		
Charged to Vote 435 for Provisional Bonus Allowance	6,442 12	
Deducted from 11 head taxes to cover cost of administration	285 30	
Refunded in error to Chinese Vote instead of Vote for Immigration Contingencies: W. L. Larose, $167.25; F. Dalby, $34.82; M. Argue, $100	302 07	
		7,029 49
Total		55,732 70

Exhibitions—Expositions

Ottawa

Salaries at Ottawa, see page H—7		19,725 00
Labour: painters, $302.25; carpenters, $3,029.55; labourers, $2,782.16		6,113 96
Travel of Ottawa Officials—R. C. Brown, $711.90; A. de Jausserand, $19.90; A. Despard, $575.85; J. E. Morgan, $369.82; J. O. Roy, $18.90; A. W. Tolmie, $24.90		1,721 27
American Railway Express Co., express charges		548 40
Canadian National Express, express charges		532 29
Canadian Pacific Railway Co., ocean and inland freight		870 28
Collector of Customs, St. Catharines, duty on glass jars		639 75
Davidson, J. & Sons, Ottawa: boxes, 68, $453; brackets, 206, $334; dividers, 12, $96; frames, 198, $772.90; pedestals, 4, $36; pinnacles, 75, $75; lumber, 3,960 ft., $1,547.57; sawdust, 40 bags, $20; shields, 74, $98.50		3,432 97
Department of Public Printing & Stationery: bags, 7, $156.36; bookcase, $36; camera, $76.60; labels, $129.19; typewriter, (Underwood), $125.55; wrapping paper, 18 rolls, $116.22; sundry stationery supplies, $362.74		1,002 66
Henry, W. B., Westboro, Ont.: vegetables for 34 U. S. fairs, $1,220.03; for Great Britain fairs, $235; collecting, packing and shipping charges, $1,343.97		2,799 00
McGrath Lumber Co., Ottawa: lumber, 42,800 ft., $1,593.26; panels, 27, $115		1,708 26
Phillips Manufacturing Co., Ltd., Toronto: lumber, 24,307 ft		1,234 87
Plaunt Hardware Co., Ottawa, various hardware supplies		1,916 88
United States Glass Co., Pittsburg, Pa., glass jars, 449, $1,738.54; packing, $295.25.		2,033 79
Southampton Plywood Works, Ltd.. Southampton, Ont., lumber, 7,200 ft		507 71
Office expenses, etc.: auto hire, $150.50; freight and cartage, $927.62; rent warehouse, St. Catharines, 2 m. to July 31, $130; repairs, $106.28; stationery supplies, $54.40; telephone tolls and telegrams, $122.92; water, 185 bottles, $92.50; sundry small items, $266.68		1,850 90
Decorations, etc.: carvings, 1,205, $95.05; imitation leather, 60½ yd., $150.83; leather gimp, 62 yd., $92.10; lettered signs, $106; maple leaf decorations, 3 ply, lettered and painted, 50, $237.25; materials for decorations, 527 yd., $118.33; plaques, 1,551, $86.70; tablets, 134, $60.30; shields, 91, $122.50; wood panels, 86, $355.68		1,424 74
Animal and bird specimens, mounted, 75, $687.51; chemicals for preserving, $68.97; exhaust fan, $135.24; film transparencies, coloured, 290, $335.34; prints of same, 580, $98.60; freezer, 25 qt., $110; glass, 900 sq. ft., $91.34; glycerine, 168 lbs., $49.84; jar corks, 551, $222.60; lumber, 4,911 ft., $357.81; hardware, $446.62; paintings, 2, $35; shooks, 225, $65.25		2,704 12
Berries, 205 boxes, $31.90; peaches, 159 box, $305.28; field seed, 293 lbs., $109.41; maple sugar and syrup, 2,378 lbs., $497.47; oats, wheat and barley, 71 bus., $93.60		1,037 66

Exhibitions—Continued—**Expositions**—Suite	$	cts.
Winnipeg		
Travel of officials: T. Gelly, $44.10; W. B. Oakley, $295.31; S. Sales, $145....	484	41
Assistance at grain warehouse, 5,715 h.....	2,571	75
American Railway Express Co.: duty and express charges.....	8,140	14
Bates, J. H., East Kildonan, Man.: clover, 500 bundles, $100; honey, 93 doz. bottles, $502.20; melons, 100, $100; oat sheaves, 1,200, $240.....	942	20
Campbell, C. L., Nokomis, Sask.: flax sheaves, cut, 4,000, $600, pulled, 3,300, $660	1,260	00
Canadian National Railways, freight and express.....	2,936	34
de Jong, K., East Kildonan, Man., vegetables.....	1,379	75
Department of Agriculture, Edmonton, Alta.: oats, 150 bush., $450; wheat, 200 bush., $700	1,150	00
Dominion Lumber and Fuel Co.: lumber, 1,423 ft.....	771	80
Honke, L., Whitemouth, Man.: hemp, 420 samples, $92.40; canary grass seed, 120 samples, $26.40; clover, 1,094 samples, $227.08; pea vine, 490 samples, $103.60; timothy, 253 samples, $55.66; millet, 18 samples, $3.60.....	508	74
Jobin, Marrin Co., Winnipeg: cereals, 58 doz., $94.36; cheese, 2,764¾ lb., $714.37; flour, 1,718 lb., $77.65; rolled oats, 10⅓ brl., $43.95.....	930	33
Midland Railway Co. of Manitoba, freight.....	790	04
D. A. Sullivan Lumber Co., Winnipeg, lumber, 30,338 ft.....	1,501	89
Treshman, B., Whitemouth, Man.: alfalfa, canary grass, timothy, etc., 6,811 samples	1,386	64
Whellans, H. C., Winnipeg, various vegetables.....	857	95
White, C. T., Lockwood, Sask.: oat, rye and wheat sheaves, $547.30; alfalfa, flax, clover, etc., 1,780 samples, $388.50.....	935	80
Payments under $500: alfalfa, 1,070 samples, $188.50; barley, 218 bush., $436; bacon, 300 lbs., $118.68; beans, 20 bush., $120; brome grass, 700 samples, $136; butter, 330 lb., $133.40; clover, 9,303 samples, $1,779.76; grasses, assorted, 2,866 samples, $534.42; millet, 2,240 samples, $460.60; peas, 50 bush., $250; peavine, 5,773 samples, $1,198.80; seed, field, 2,415 lb., 804 samples, $303.46; timothy, 1,879 samples, $413.38; vegetables and fruit, $477; wheat, 130 bush., $203.90; wheat sheaves, 3,600, $957.50; various items under $100, $177.10.....	7,888	50
Bags, cotton 450, mailing 3,004, $269.59; blue tape, 30 rolls, $161.70; freight, $643.79; hardware, $292.47; sundry supplies $65.21; ternplates, 5,400 lb., $412.50	1,845	26
United States—Etats-Unis		
Bennett, W. V., Omaha, Neb. ($910.07)—		
Travel of self, $107.80; wages and travel of assistants, $366.45.....	474	25
Burlap, 150 yd., $24.25; freight and storage of exhibits, $78.57.....	102	82
Expenses at local fairs: Lincoln, Neb., Sept. 2-7, $219.30; Grand Island, Neb., Sept. 10-15, $66.35; Albion, Neb., Sept. 17-23, $47.35.....	333	00
Black, W. V., Fargo, N.D. ($2,042.18)—		
Travel of self, $497.77; travel of assistants, $97.28.....	595	05
Expenses attending Chicago Fat Stock Show, Dec. 3-11.....	119	53
Express charges on show stand.....	30	69
Expenses at local fairs, etc.: Hope, N.D., June 21-24, $128.44; Minot, N.D., July 3-6, $263.88; Fargo, N.D., July 9-11, $442.03; Grand Forks, N.D., July 16-24, $291.70; Crookstown, Minn., Aug. 6-9, $106.53; Mandan, N.D., $23.48; Fargo, N.D., Sept. 1-11, window display, $26.85; Fargo, Oct. 6, Casselton Corn Show, $14.....	1,296	91
Bowlby, M. A., Boston, Mass. ($2,714.39)—		
Travel of self, $371.12; travel of assistants, $592.13; burlap, 150 yd., $24.25	987	50
Expenses at local fairs: Hartford, Conn., Aug. 27 to Sept. 8, $236.86; Springfield, Mass., Sept. 9-24, $1,025.75; Brocton, Mass., Sept. 25 to Oct. 9, $464.28	1,726	89
Broughton, C.B., Chicago, Ill. ($1,791.50)—		
Travel of self, $408.87; travel of assistants, $168; burlap, 158 yd., $26.32...	603	19
Expenses at local fairs: Aurora, Ill., Aug. 13-27, $569.10; Peoria, Ill., Sept. 28 to Oct. 6, $619.21.....	1,188	31
Cook, G. A., Watertown, S.D. ($524.66)—		
Travel of self, $175.95; travel of assistants, $50; burlap, 100 yd., $16.17...	242	12
Expenses at local fairs: Aberdeen, S.D., Aug. 30 to Sept. 8, $130.72; Sioux City, Iowa, Sept. 14-24, $151.82.....	282	54

Exhibitions—Continued—**Expositions**—Suite	$	cts.
United States—Continued—*Etats-Unis*—Suite		
Garrett, R. A., St. Paul, Minn. ($2,099.03)—		
Travel of self, $251.16; wages and travel of assistants, $489.95; burlap, 188 yd., $30.40; express and storage, $21.51	793	02
Expenses at local fairs: Mason City, Minn., Aug. 10-20, $269.90; Austin, Minn., Aug. 20-25, $172.48; Albert Lea, Minn., Aug. 27-31, $171.00; Fergus Falls, Minn., Sept. 9-14, $213.82; La Crosse, Minn., Sept. 17-21, $265.10; Redwood Falls, Minn., Sept. 24-29, $213.71	1,306	01
Haddeland, Knute, Great Falls, Mont. ($1,922.78)—		
Travel of self, $619.75; expenses attending Portland, Ore., Livestock Show, Oct. 23-Mar. 15, $215.21	834	96
Burlap, 150 yd., $25.25; labour and material on office exhibit, $104.77; freight and cartage, $87.46	217	48
Expenses at local fairs: Sheridan, Wyo., Aug. 30-Sept. 9, $161.77; Billings, Mont., Sept. 10-22, $193.48; Helena, Mont., Sept. 23-Oct. 2, $215.31; Missaula, Mont., Oct. 3-13, $121.68; Denver, Colo., Jan. 6-18, $178.10	870	34
Hall, G. A., Milwaukee, Wis. ($1,376.16)—		
Travel of self, $287.70; wages and travel of assistants, $379.57; burlap, 193 yd., $31.21; customs dues, cartage and freight, $35.50	733	98
Expenses at local fairs: Oconomowac, Wis., $9.52; Manston, Aug. 20-25, $58.75; Wisconsin State Fair, Aug. 27-Sept. 1, $304.73; Fond du Lac, Wisc., Sept. 1-8, $23.46; Superior, Sept. 2-8, $47.92; Ashland, Sept. 8-15, $34.69; Neilsville, Sept. 17-23, $39.84; Beaver Dam, Sept. 22-28, $45.75; Wautoma, Wisc., Sept. 22-29, $47.60; Portage, Oct. 1-6, $29.92	642	18
Harrison, F. A., Harrisburg, Pa. ($2,573.07)—		
Auto expenses, June 1 to Oct. 20: Ford truck, $200; interest and insurance, $44; repairs and supplies, $193.70; gas and oil, $36.89; storage, $39.75; driver's license, $17	531	34
Lighting plant, $152; delineascope, tripod and carrying case, $58; picture screen, $50; loud speaker, transmitter horn and amplifier, $103; labour and supplies, $110.72	473	72
Express, freight, etc., $224.15; sundry expenses, $48.11; burlap, 138¼ yd., $22.35	294	61
Expenses of licensed auto truck drivers: Lovell Harrison, travel, $205.72; others, wages, 104 d., $520; living expenses, $378.65	1,104	37
Expenses at fairs: Pitman, $18.69; Cape May, $35.99; Allentown, $44.35; Egg Harbour, $15; Lancaster, $30; York County, $25	169	03
Ingram, W. M., Indianapolis, Ind. ($3,801.24)—		
Travel of self, $594.76; wages and travel of assistants, $742.56	1,337	32
Burlap, 201 yd., $32.59; duty and express, $34.32; sundry expenses, $13.50.	80	41
Expenses at local fairs: Decatur, July 22-27, $92; North Vernor, Ind., July 30-Aug 4, $122.32; Huntingburg, Aug. 6-10, $187.38; Newcastle, Aug. 13-19, $189.17; South Bend, Aug. 20-26, $191.42; Indiana State Fair, Sept. 1-11, $862.13; Tennessee State Fair, Sept. 12-30, $739.09	2,383	51
Johnstone, M. J., Kansas City, Mo. ($4,734.44)—		
Travel of self, $860.21; wages and travel of assistants, $319.23; detailed in 1922-23, page H—68, $518.11	1,697	55
Burlap, 206 yd., $33.31; advertising, $30; freight, $150.24; labour and materials, $73.95; hardware, $62.05	349	55
Expenses at local fairs: Sadalia, Mo., Aug. 13-26, $697.61; Hutchinson, Kas., Sept. 12-22, $434.42; Muskogee, Okla., Sept. 27 to Oct. 7, $391.19; Dallas, Tex., Oct. 12-26, $548.35; Waco, Texas, Oct. 27-Nov. 2, $597.95; Kansas City, Nov. 9-16, $17.82	2,687	34
Laurier, C. A., Manchester, N.H. ($2,500.89)—		
Travel of self, $241.35; auto mileage, 1,342 miles, $201.30	442	65
Freight and cartage, $98.64; labour and material, $117.89; Miss G. Gagnon, expenses, $93.04; assistance at fairs, 46 d., $322; services and expenses of decorator at 6 fairs, $341.88	973	45
Expenses at local fairs: Manchester, N.H., Mar. 19-23, $124; Waterville, Me., Aug. 24 to Sept. 1, $136.79; Lewiston, Me., Sept. 2-7, $200.52; White River Jct., Vt., Sept. 8-14, $180.21; Gorham, Me., Sept. 15-21, $122.25; Rochester, N.H., Sept. 22-29, $189.68; Plymouth, N.H., Oct. 2-5, $131.34	1,084	79
McColl, J. A., wages and expenses whilst attending fairs, Sept. 1 to Nov. 8	1,113	55
MacLachlan, J. A., Detroit, Mich. ($3,339.61)—		
Travel of self, $478.26; wages and travel of assistants, $790.76	1,269	02
Freight and cartage, $30.59; labour and material, $72.26; salary and expenses of assistant at fairs, 25 d., $470.68; less $391.31 paid in 1924-25	182	22

Exhibitions—Concluded—**Expositions**—Fin	$	cts.
United States—Concluded—*Etats-Unis*—Fin		
MacLachlan, J. A.—*Concluded*		
Expenses at local fairs: Bay City, Mich., Aug. 24-31, $149.91; Allegan, Mich., Aug. 26-31, $156.33; Michigan State Fair, Aug. 31-Sept. 9, $750.30; Jackson, Mich., Sept. 10-15, $243.20; Cass City, Mich., Aug. 10-18, $161.88; Traverse City, Mich., Sept. 15-21, $115.51; Grand Rapids, Mich., Sept. 17-21, $311.24	1,888	37
Mills, W. D., Great Falls, Mont.—		
Denver, Colo., Fair, Jan. 12-31, 1923: expenses, self, $128.66; sundry expenses, $48.63	177	29
Nethery, W. S., Columbus, Ohio ($2,677.68)—		
Travel of self, $492.17; auto mileage, 775 miles, $116.25; wages and travel of assistants, $826.75; sundry expenses, $59.94	1,495	11
Expenses at local fairs: Urbana County Fair, Aug. 5-10, $26.89; Kenton County Fair, Aug. 12-18, $79.89; Tiffin County Fair, Aug. 19-25, $57.71; Norwalk County Fair, Aug. 27-31, $110.57; Elyria County Fair, Sept. 1-8, $30.93; Newark County Fair, Sept. 9-15, $63.35; Bellefontaine, Ohio, Sept. 23-29, $45.74; Hamilton County Fair, Sept. 18-21, $38.50; Cleveland, Ohio, Oct. 1-16, $728.99	1,182	57
Pilkie, A. E., Des Moines, Iowa ($3,791.17)—		
Travel of self, $726.99; wages and travel of assistants, $106.50	833	49
Burlap, 200 yd., $33.34; freight and cartage, $50.82; repairs and supplies, window display, $68.20; hardware, $31.16; sundry expenses, $51.15	234	67
Expenses at local fairs: Davenport, Iowa, Aug. 11-18, $598.85; Fort Dodge, Iowa, Aug. 19-28, $529.60; Atlantic, Iowa, Aug. 31-Sept. 8, $453.71; Oskaloosa, Iowa, Sept. 9-19, $367.06; Waterloo, Iowa, Sept. 20-Oct. 1, $773.79	2,723	01
Porte, J. L., Spokane, Wash. ($1,609.76)—		
Travel of self, $271.92; burlap, 200 yd., $32.34; freight and cartage, $146.83; sundry expenses, $21.50	472	59
Expenses at local fairs: Spokane, Sept. 3-9, $70.78; Salem, Oregon, Sept. 23-30, $33.13; Pacific International Livestock Show, Portland, Oregon, $1,033.26	1,137	17
Rutledge, O. G., Syracuse, N.Y. ($3,400.90)—		
Travel of self, $327.09; auto mileage, 1,226 miles, $183.90; wages and travel of assistants, $576.38	1,087	37
Burlap, 200 yd., $32.34; travel, $179.81; freight and cartage, $115.75; sundry expenses, $40.79	368	69
Expenses at local fairs: Trumansburg, N.Y., Aug. 12-18, $106.07; Gloversville, N.Y., Aug. 19-25, $126.27; Plattsburg, N.Y., Aug. 25-Sept. 1, $158.98; Syracuse, N.Y., Sept. 10-15, $1,272.17; Batavia, N.Y., Sept. 17-22, $154.93; Binghampton Fair, Sept. 23-30, $126.42	1,944	84
South Florida Fair, Tampa, Fla. ($1,953.00)—		
Travel to and expenses at Tampa: K. Haddeland $436.70; J. A. McColl, $349.51	786	21
White, E. H., wages, Jan. 22 to Feb. 24, and 6 d. April	278	00
Freight and cartage, $877.49; apples, 10 boxes, $30; labour and materials, $1,035.40; hardware, $65.13; sundry expenses, $17.05; less paid in 1924-25, $1,136.28	888	79
Live Stock Show, Chicago ($3,486.31)—		
Expenses of officials: A. Alvord, $78.42; Miss H. B. Grieve, $90.96; J. A. McColl, $331.97; W. S. Nethery, $61.80; W. Weinkauf, $144.64	707	79
Badges, 12,025, $177; cream cheese, 124 doz., $129.08; decorations, $198.68; freight and cartage, $455.02; hardware, $121.12; labour, $153.20; maple syrup, 439 lb., $75.78; space, $1,200; storage, $220; sundry expenses, $16.30; burlap, 200 yd., $32.34	2,778	52
Permanent Exhibit, Chicago ($1,826.43)—		
Henkle, T. S.: rent, 13 m. to Mar. 31, $1,007.50; lumber, 435 ft., $88.26; freight and cartage, $187.08; sundry expenses, $17.76	1,300	60
Cereals, $113.33; bags, 350, $141.45; oats, 52 bush, $49.20; oat sheaves, 1,479, $221.85	525	83
	138,452	16
LESS—Refund on grain shipment, $2.50; proceeds of sale of straw, lumber and salvaged grain, $182.50	185	00
Total	138,267	16

	$ cts.
Imperial Institute—Institut impérial	
Rent, Canadian Section of Imperial Institute, 12 m., £450	2,190 00
Relief of Distressed Canadians—Secours aux Canadiens en détresse	
Subsistence, local rail fares, etc., advanced by High Commissioner, London, Eng.	3,019 33
Advances by Commissioner General, Paris, France	76 57
Advances by British Consuls at various places	558 54
Ocean passages and Canadian rail fares, 74 adults, 10 children	2,428 97
Various small advances by Canadian immigration agents	46 18
Sundry office expenses	74 94
	6,204 53
Less—Refunds on account of relief advances	389 41
Total	5,815 12
Retirement Act, 1920—Loi de retraite, 1920	
Expenditure detailed under Finance Department, Public Service Retirement Act 1920 (Part F)	2,090 00
Miscellaneous: Provisional Bonus Allowance **Divers: Boni provisoire de cherté de vie**	
Employees at Ottawa (Page H— 2)	24,329 58
" General (Page H— 8)	885 88
" Eastern District (Page H—10)	48,675 31
" Western District (Page H—23)	16,458 41
" Pacific District (Page H—28)	5,634 01
" United States (Page H—30)	2,238 32
" Great Britain (Page H—34)	14,097 31
" Continent of Europe (Page H—42)	1,256 83
" Chinese Immigration (Page H—44)	6,442 12
Total	120,017 77
Miscellaneous: Gratuities paid under Statute **Divers: Gratifications payées en vertu de la loi**	
Gratuities of two months salary to families of deceased officials (paid under Sec. 30 of Civil Service Act—	
Casey, J., guard, Halifax	140 00
Hewitt, F. H., emigration agent, grade 3, Kansas City, U.S.A	500 00
Linton, N., guard, Quebec	130 00
Rowles, G., deport officer, Toronto	180 00
Wright, C., inspector, Windsor	250 00
Total	1,200 00
British Empire Exhibition—Exposition de l'Empire britannique	
Expenditures in Great Britain—Dépenses en Grande-Bretagne	
Tolmie, A. W., exhibition commissioner (salary on page H—7): living allowance at $15, entertainment allowance at $5, June 12 to Mar. 31, £1,286.10.3; travel, £56.7.7	1,342 17 10
Turcotte, J. O., chief designing and decorating division (salary on page H—7): living allowance, June 16 to Mar. 31, at $10, £634.16.5; travel, £57.7.8	692 4 1
McKinnon, J. S., director of exhibits: salary, 2 m. to Mar. 31 at $500 per m., £205.9.7; living allowance, Feb. 2 to Mar. 31 at $10, £218.10.2	423 19 9
Avery, L. R., accountant grade 2: salary May 15 to Mar. 31 at $2,100, £379.6.2; living allowance, June 16 to Mar. 31 at $8.50, £539.12.1; travel, £15.6.2	934 4 5
Bayard, V., painter: salary July 1 to Mar. 28, £296.0.0; living allowance, July 12 to Mar. 31, at $4, £232.0.4; travel, £18.14.6	546 14 10
Beesley, R. J., carpenter: salary July 1 to Mar. 21, £296; living allowance, July 12 to Mar. 31, at $4, £232.0.4; travel, £11.14.6	539 14 10
Bothwell, J. R., carpenter: salary Jan. 16 to Mar. 28, £60.7.8; living allowance Feb. 2 to Mar. 31, at $4, £53.13.2; travel, £8.8.11	122 9 9
Corkery, P. A., exhibition decorator (salary on page H—3): living allowance, Jan. 5 to Mar. 31 at $4, £78.12.3; travel, £14.13.5	93 5 8

British Empire Exhibition—Continued **Exposition de l'Empire britannique**—Suite	£	s.	d.
Expenditures in Great Britain—Continued—*Dépenses en Grande-Bretagne*—Suite			
Cosgrove, F. P., carpenter: salary Feb. 1 to Mar. 28, £63.3.4; living allowance, Feb. 11 to Mar. 31 at $4, £45.7.6; travel, £9	117	10	10
Cosgrave, L. M., travel	6	13	11
Cullen, A. B., carpenter: salary Feb. 1 to Mar. 28, £63.3.4; living allowance, Feb. 11 to Mar. 31, at $4, £45.7.6; travel, £8.19.5	117	10	3
Dalglish, W. D., chief of mineral exhibit division (salary on page H—7): living allowance, 4 m. to Mar. 31, at $10, £274.8.3; travel, £14.5.1	288	13	4
Despard, A. W., chief of agricultural and commercial exhibits (salary on page H—7): living allowance, Jan. 5 to Mar. 31 at $10, £196.11.5; travel, £11.9.1	208	0	6
Donald, R. A., officer in charge of information bureau without salary: per diem allowance, Mar. 13-31, at $12, £51.5.10; travel, £8.3.4	59	9	2
Pereira, A., asst. chief designing and decorating division (salary on page H—7): living allowance July 20 to Mar. 31, at $5, £281.11.11; travel, £14.12.6	296	4	5
Smart,, L. B., carpenter: salary Dec. 13 to Mar. 28, £107; living allowance, Dec. 22 to Mar. 31, at $4, £91.1.5; travel, £10.11.9	208	13	2
Stokes, W. B., wood specialist: living allowance, Dec. 7 to Mar. 31, at $8.50, £221.18.1; travel, £15.10.6	237	8	7
Sylvain, John, labourer: salary Jan. 26 to Mar. 28, £41.16.1; living allowance, Feb. 2 to Mar. 31, at $4, £53.13.2; travel, £8.19.7	104	8	10
Tomney, W., carpenter: salary July 1 to Mar. 28, £233; living allowance, July 12 to Mar. 31 at $4, £232.0.4; travel, £25.7.6	490	7	10
Whiteside, W. G., clerk, salary Dec. 15 to Mar. 28	194	12	2
Office staff, etc., engaged locally: S. Abbott, Feb. 27 to Mar. 28, £36.14.0; F. A. Barter, Aug. 9 to Oct. 13, £96.10.0; Miss G. Black, Mar. 19-31, £29.4.11; D. Dobbins, Feb. 27 to Mar. 28, £36.14.0; J. Eckersley, Sept. 2 to Mar. 28, £78; J. Elam, Jan. 1-11, £15.8.0, travel, £6.9.2; Mrs. D. M. Fitzsimmons, £105; G. Garcia, Feb. 16 to Mar. 28, £21.6.0; J. E. Goldie, Oct. 4 to Mar. 9, £112.18.4; Miss I. F. Hendon, June 28 to Mar. 28, £138.11.0; J. Hudson, Jan. 12-25, £6; C. J. Kenny, Dec. 1 to Mar. 28, £64.16.0; H. W. Minnish, July 30 to Mar. 28, £277.16.8; S. R. Nolan, Mar. 14-28, £15; A. Palombi, Feb. 16 to Mar. 28, £18.10.8; F. M. Pearcey, Jan. 5 to Mar. 28, £95.2.6; Miss G. M. Pocknall, Aug. 16 to Mar. 28, £112.6.0	1,266	7	3
Sundry labour, 146,410¼ h.	13,581	9	8
Building—			
Adams, H. R., architect's fee	53	17	0
Coats, Wm. & Sons, Ltd., Belfast, electrical installation: material, £2,732.18.0; labour and expenses, £718.1.10; E. S. Dashwood's expenses to Oct. 1, £50; commission, 15 per cent, £525.3.0	4,026	2	10
Dashwood, E. S., superintending electrician, salary, 6 m. to Mar. 31	385	0	0
Humphreys Ltd., London, payments on account for materials and construction of Canadian pavilion, Wembley, temporary offices, workshops, sawmill, canteen, administration buildings and plant generally, and laying and maintaining sleeper roadway (contract, plus 15 per cent) (see correspondence)	76,254	18	4
Williamson, L. E., R.I.B.A., architect's fee	600	0	0
Electricity for power, heating and lighting	544	0	8
Installation—			
Beeston Bros., Harlesden, sundry hardware	682	0	9
Bull, John, scenic artist, London, art work performed (see correspondence)	2,500	0	0
Cattle, R. N. & Sons, London, 4 wood corner pilasters and 7 wood double pilasters, with caps and bases	195	0	0
Clatworthy & Sons, Ltd., London: silk plush, 38 yd., £13.6.0; gold fringe and tassels, 294 yd., £158.1.8	171	7	8
Hahn & Co., London, lumber, popiar and basswood, 5,682 ft	350	17	0
Line, Jno. & Sons, London, interwoven fabric, 1,600 yd	346	13	4
Lozier, L., London, decorating ceilings	1,835	12	0
Sherwin, Williams Co., London, paints, varnishes, etc	184	16	8
Tapling, T. & Co., Ltd., London: buckram, 202 yd., £11.3.1; Canadian flags, 12, £22.6.2; casement cloth, 1,605 yd., £333.10.8; cord, 27¼ gross yd., £43.14.10; curtain bordering, 16 gross yd., £72; felt, 5,305 yd., £1,208.18.6; glacie line, 282 yd., £85.14.6; grey sheeting, 1,044 yd., £102.6.6; madapolam, 19,840 yd., £401.0.5; muslin, 9,720 yd., £138.3.7; sateen, 145 yd., £10.10.5; velveteen, 161 yd., £28.19.1; less discount, £88.5.7..	2,370	2	2

British Empire Exhibition—Continued **Exposition de l'Empire britannique**—Suite	£	s.	d.
Expenditures in Great Britain—Concluded—*Dépenses en Grande-Bretagne*—Fin.			
Installation—*Concluded*			
The Textophote Co., London, transparent photographs and paintings, 115..	985	5	0
Thompson, R. R., Ltd., New Malden, papier maché models, etc. 2,166.....	658	18	3
Waring & Gillon, Ltd., London: lining, 62 yd., £6.19.6; velour, 866 yd., £308.4.10	315	4	4
Material for decorations: flags, Canadian, 101, Union Jack, 100, £70.14.9; foliage, £62.4.4; felt, 149¾ yd., £36.16.3; gold fringe, 41 pieces, £52.8.0; gold and bronze lace, 12 gross yd., £23.11.4; gold medium, 36 gals., £42; morocco fabric, 120 yd., £39.7.6; various items under £20, £72.17.6	399	19	8
Miscellaneous supplies: brushes, 17¼ doz., £53.19.10; dyes, 77 doz., £23.7.4; frames, pine, 36, £36.10.0; flooring, maple, 24.09 M, £69.5.2; fire extinguishers, 4 doz., £67.4.0; glue, 6¼ cwt., £32.15.0; glass, 152⅙ sq. ft., £24.12.5; grass matting, 1,200 sq. ft., £105; glycerine, 3 cwt. 9 lb., £20.11.0; hardware supplies, £83.12.2; plywood, 9,291½ ft., £128.19.7; sanding machine, £21.10.6; seeds, flower field, 625 lbs., £53.10.9; time clock, £72; tiles glazed, 375 ft., £25; trucks, 10, £26.17.6; truck castors, 48, £22.5.6; vases, 24, £68.8.0; wood carvings, 500, £31.17.5; various items under £20, £294.15.6.....	1,262	1	8
Miscellaneous—			
Meadows, Thos. & Co. Ltd., London, on account of freight charges.....	1,000	0	0
Norway House Ltd., London: rent of office, 9 m. to Mar. 31, £356.2.7; legal charges and stamp dues, £11.6.6.....	367	9	1
Royal Canadian Mounted Police, expenses of detachment, *en route* (Inspector and 9 constables).....	31	18	5
Office expenses: bus and street car fares, £66.15.10; cables and telegrams, £94.9.11; postage, £63.10.9; telephone rent, £13.12.11; telephone tolls, £15.13.0; sundry small items, 58, £33.5.10.....	289	8	3
Office furniture, etc.: chairs, 14, £38.15.6; desks, 3, £55.10.6; filing cabinet, £10.5.0; tables, 3, £21.14.0; typewriters, Underwood, 2, £43.14.8; items under £10, £25.18.0.....	195	17	8
Printing and stationery: cheques, 2,000 embossed with 2d. stamps, £26.13.4; dies, 3, £11.10.0; envelopes, 6,850, £20.13.6; forms, £70.1.0; letter heads, 7,000, £17.2.6; lithographing articles, 800 copies, £10.14.0; brown paper, 36 rolls, £27.7.6; postcards, 31,500, £59.8.3; tracing linen, 3 rolls, £13.7.0; various office supplies under £10, £120.19.3.....	377	16	4
Insurance premium, Employers Liability, £57.11.1; National health and unemployment insurance, £201.7.5; photographs, Canadian pavilion, 50, £5.12.6; freight on supplies for Exhibition train, £36.12.11; rail fares and gratuities as relief to Canadian ex-service men, £6; freight £87.3.0.	394	6	11
A. W. Tolmie: cabs, June 13 to July 31, £32.10.6; garage, gasoline, oil, etc. for own car in lieu of cabs, 8 m. to Mar. 31, £151.4.11.....	183	15	5
Unexpended balance, refunded to Casual Revenue 1924-25.....	5	5	3
Total	118,840	15	9
Equivalent in Canadian Currency—			
£ 2,000.0.0 at 4.74¾.....	9,495	00	
5,000.0.0 at 4.67⅞.....	23,393	75	
20,000.0.0 at 4.64³⁄₁₀.	92,860	00	
30,000.0.0 at 4.51¹¹⁄₂₀.	135,465	00	
20,000.0.0 at 4.49⅜.	89,875	00	
30,000.0.0 at 4.34⅘.	130,440	00	
11,256.0.0 at 4.44⅕.	49,999	15	
584.15.9 at 4.86⅔.	2,845	97	
165 6.0.	718	72	
119,006 1.9	535,092	59	
165 6.0 Less Refund.....	808	64	
118,840.15.9	534,283	95	

British Empire Exhibition—Continued **Exposition de l'Empire britannique**—Suite	$ cts.
Expenditures in Canada—Dépenses au Canada	
McKinnon, J. S., director of exhibits: salary 9 m. to Jan. 31, $4,500; living allowance, $3,675; travel, $688.65; overpayment refunded to Casual Revenue in 1924-25, $5.80	8,869 45
de Hart, F. R. E., collector of fruit exhibits: salary 113 d., Sept. 1 to Feb. 16, $847.50; travel, $175.35.	1,022 85
Labour: carpenters and assistants, 1,480 d., $7,781.20; painters, 26 d., $135.20; labourers, 516½ d., $1,726.95; overtime, 265½ h., $160.65; on grain exhibits, 24.275 h., $10,923.75; packing, grading and picking fruit, $1,447.10; salvaging exhibits after fire, Winnipeg, 398 h., $178.82	22,353 67
Travelling expenses: Eric Brown, $636.92; W. D. Dalglish, $578.92; A. W. Despard, $196.30; G. Harbour, $252.35, less $2.35 paid in 1924-25; W. B. Oakley, $50.93; W. B. Stokes, $299.53; A. W. Tolmie, $30.30; H. P. Hodges, part payment authorized by O. C., Mar. 31, 1924, $100; Mrs. E. M. Thoburn, authorized by O.C., Mar. 7, 1924, $400.	2,542 90
Ocean fares: L. R. Avery, $100; U. Bayard, $60; R. J. Beesley, $60; J. Bothwell, $60; Eric Brown, $340.68; G. W. Cameron, $60; F. P. Cosgrove, $60; A. B. Cullen, $60; W. D. Dalglish, $60; A. W. Despard, $120 ($60 to be refunded); G. Harbour, $60; J. S. McKinnon, $60; A. Pereira, $60; L. Smart, $150 ($90 to be refunded); W. P. Stokes, $60; J. Sylvian, $60; A. W. Tolmie, $100; W. Tomney, $60; J. O. Turcotte, $100	1,690 68
Removal Expenses, W. B. Stokes, Montreal to Ottawa, O.C., July 16, 1923	90 58
Toronto, Ont., office expenses—	
Leaitch, A. B., salary, Aug. 1-31 and Sept. 19 to Jan. 31	310 00
McKinnon, D. J., salary, June 22 to Aug. 31	175 00
Newton, J. A., salary June 22 to Mar. 31	910 00
Wood Fleming & Co., rent of office 9 m. to Feb. 29	1,125 00
Casual assistance, $71.90; freight, $27.37; office furniture, $297.50; postage, $384.90; stationery, $86.06; telegrams and telephone tolls, $55.34; telephone rent, $52.64; trunks, 2, $49; sundry small items, $86.08	1,110 79
Miscellaneous—	
Atwell Fleming Printing Co., Ltd., Toronto, Ont., booklets, 2,500, $407; envelopes, 13,000, $114; forms, 7,200, $124.75; letterheads, 10,000, $72; pictures of Canadian pavilion, 5,000, $26.75; small items, $10.80	755 30
Bank of Montreal, Ottawa, Ont., loss on exchange on purchase and sale of sterling draft (see correspondence)	533 87
Canadian National Express, Ottawa, Ont., express charges	606 90
Canadian National Railways: charges in connection with movement of British Empire Exhibition mission, 2 cars, Sept. 24 to Nov. 19, Vancouver, B.C., to Sydney, N.S., and return to Ottawa, $2,798.14; inland and ocean freight, $11,982.63	14,780 77
Canadian Pacific Railway Co.: inland ocean freight, $2,849.70; railway fares, British Empire Exhibition mission, $190 90	3,040 60
Department Public Printing & Stationery: bags, 4, $119.20; steamer trunks, 2, $102.20; camera, $76.60; binoculars, $49.50; typewriters, 2, $194.40; sundry stationery supplies, $46.64	588 54
Leslie, A. C. & Co., Ltd., Montreal, Que., terneplates, 10,800 lb	825 00
Meadows, Thomas & Co., Canada, Ltd., Toronto, Ont., inland and ocean freight	1,411 14
United States Glass Co., Pittsburg, Pa.: glass jars, 398, $716.62; packing and freight, $184.89	901 51
Dominion Lumber & Fuel Co., Winnipeg, Man., dressed lumber, 29,504 ft.	1,490 21
Apple boxes, 1,005, $317.50; apple wraps, 850 lb. and 150 rm., $177.33; auto hire, $1,176.60; blue tape, 80 bolts, $431.20; boxes, 96, $304.33; cables and telegrams, $408.75; customs dues, $139.33; inland and ocean freight, $2,227.40; glycerine, 539 lb., $201.77; lumber, 9,442 ft., $671.08; packing and ocean freight on motor car, $122.50; printing and stationery, $155.23; rent of warehouse, St. Catharines, Ont., 4 m. to Sept. 30, $320; combination band saw and base, with motor, $351.75; shooks, 381, $171.76; storage of apples, $341.85; sundry hardware, $496.39; San Rouville fillers and binders, 1 case each, $264.75; various items under $100, $1,170.75	9,450 27
Collection of Exhibits, Dairy Produce: butter, 678 lb., $306.30; cheese, 4,766 lb., $976.33; condensed milk, 6 cases, $40	1,322 63

British Empire Exhibition—Concluded **Exposition de l'Empire britannique**—Fin	$ cts.
Expenditure in Canada—Concluded—*Dépenses au Canada*—Fin	
Collection of Exhibits, Farm Produce—Collection d'objets exposés: Produits agricoles—	
Campbell, C. L., Nokomis, Sask.: oats, 50 bush., 2,500 sheaves, $369.50; wheat sheaves, 600, $150	519 50
Crest, C. S., Lethbridge, Alta.: wheat sheaves, 2,259, $564.75; rye sheaves, 2,400, $600; brome grass sheaves, 500, $125	1,289 75
Scott, Geo. H., Kelwood, Man., oat sheaves, 1,700, $340; wheat sheaves, 1,100, $275	615 00
Treshman, R., Whitemouth, Man.: millet, flax, hemp, barley and timothy, 3,670 samples	737 40
Apples, 1,603 boxes, 5,033 lb., $4,132.84; barley, 506 samples, $101.20; barley sheaves, 2,311, $530.64; brome grass, 1,150 samples, $310; canary grass, 558 samples, $122.76; cherries, 89 baskets, $106.62; flax, pulled, 1,965 samples, $393; millet, 3,840 samples, $768; oats, 1,447 samples, $278; pears, 41 boxes, $121.60; wheat sheaves, 5,400, $1,340; various items under $100, $597.99	8,802 65
Collection of Exhibits, Industries—Collection d'objets exposés: Produits de l'industrie—	
Asbestos Manufacturing Co., Ltd., Quebec, Que., 12,000 sq. ft. asbestos cement sheets	783 12
Canada Furniture Manufacturers, Ltd., Woodstock, Ont.: chairs, 12, $380.25; tables, 2, $28; stands, 2, $20; chesterfield and two chairs, $278; packing, $119; sales tax, $49.52; less discount, $52.11	822 66
Daylite Electric Ltd., Guelph, Ont.: lamps, 3,550, $2,220.28; freight and insurance, $105.83	2,326 11
Dominion Oilcloth and Linoleum Co. Ltd., Montreal, Que., linoleum, 10,208 11/18 sq. yd	9,250 81
Ontario Gypsum Co. Ltd., Paris, Ont., gyproc, 15,012 ft	788 13
Ottawa Paper Box Co. Ltd., Ottawa, Ont.: pulp fruit trays, 2,250, $129.38; pulp piece fillers, 7,000, $1,022.50	1,151 88
Steel Equipment Co. Ltd., Pembroke, Ont.: desks, 18, $2,034; cabinets, 3, $162; ocean freight, $117.35	2,313 35
Southampton Plywood Works, Southampton, Ont.: maple veneer, 380 ft., $7.52; poplar, 3 ply 36 M, $2,494.81; inland and ocean freight, $207.78	2,710 11
Walter, John & Sons Ltd., Kitchener, Ont.: shields, 250, $416.50; wood carvings, 17,950, $1,971.12	2,387 62
Aeroplane main ribs, 1 pair, $30; canoe and rowboat sections, 4, $34; canoe, miniature, $30; canoe paddles, mast and oars, $31.25; cedar newall and verandah posts and columns, 12, $153.20; cupboard front, $60; flooring, hardwood, 2,200 ft., $289.80; lumber, 10,122 ft., $606.20; selected samples, 7, $35.05; large fir disc, $47.93; pine logs, 13, and boards (contract), $100; fir log, 7,042 ft., $236.26; manual training bench, maple, $25; moulding, 2,594 ft., $205.05; organ pipes, white spruce, 12, $185; panels, 175, $367.80; picture frames, 17, $56.55; revolving door sections, 2, $130; stairs, 1 flight, $96.50; wood pipes, 16 lengths, $91.35	2,810 94
Apatite crystal, $75; bricks, 18 samples, $43.58; nickel and copper cathodes, etc., 7 samples, $54.56; shale, mining, cutting and polishing sample, $62.92; sulphurous acid, 676 lb., $61.64; tiles, 210 sq. ft., $71.06	368 76
Beaver specimen, female, $62.50; delineascope, automatic, 2, $392; delineascope, display, with extra lamps, $100.94; maple sugar, syrup, and sand products, $55.10; newsprint, 4,206 lb., $202.71; photographs, negatives and enlargements, 161, $600.75; piano action and parts, $84.50; sketches and drawings for 100-ton ground-wood mill, $116; street car section, artillery wheel, and automobile wheel and door, $352; small items, 5, $62.97	2,029 47
	649,898 87
Less sundry refunds	16 90
Total—(See page H—58 for revenue from rental of space)	649,881 97

Vote No. 59: Empire Settlement Act, 1922 $ cts.
Crédit n° 59: Loi d'Etablissement impérial, 1922

Expenses of Administration—Dépenses d'administration ($6,475.86)

	Dr.	Cr.
Department of Public Printing and Stationery, supplies.....	549 78	
Expenses in connection with Hebridean party—		
Conroy, D. E., travel, $527.65; MacDonell, Rev. A., travel, $1,004.76	1,532 41	
MacIntire, Rev. D.: salary, 2 m. to April 15, $200; travel $368.04	568 04	
Medical supplies, $62.48; freight, $262.72; small items, $6.89..	332 09	
Grant to Canadian Young Men's Christian Association.....	2,433 34	
Payments to Canadian Women's Hostels for board and lodging: Calgary, $32.75; Montreal, $577.60; Ottawa, $63.75; Regina, $10.50; Toronto, $256.50; Vancouver, $42; Winnipeg, $77.10..	1,060 20	
Assistance on Account of Ocean Passages and Canadian Rail Fares —Aide relative aux traversées océaniques et aux voyages en chemin de fer canadien ($265,271.39)		
Hebridean Party ($26,098.39)—		
Canadian Pacific Railway: ocean passages, 196 adults, 88 children and 7 infants, $18,722.06; rail fares, St. John, N.B., to Red Deer, Alta., 97 full fares and 11 half fares, $3,583.29	22,305 35	
Canadian National Railways, rail fares, St. John, N.B., to Red Deer, Alta., 91 full fares and 35 half fares.....	3,793 04	
Agricultural Workers, Nominated Passages ($11,988.20)—		
Anchor Donaldson Line, Ltd., 5 adults, 8 children.....	778 67	
Canadian Pacific Railway Co., 83 adults, 61 children.....	9,423 46	
Cunard Steamship Co., Ltd., 14 adults, 9 children.....	1,625 47	
White Star Line, 1 adult, 3 children.....	160 60	
Household Workers ($142,352.79)—		
Anchor Donaldson Line, Ltd., 369 women.....	30,567 53	
Canadian Pacific Railway Co., 641 women.....	51,051 33	
Cunard Steamship Co., Ltd., 57 women.....	4,667 13	
Salvation Army, 526 women.....	37,412 86	
White Star Line, 232 women.....	18,653 94	
Child Welfare Institutions ($84,832.01)—		
Annie McPherson Home, London, 27 children.....	1,119 94	
Catholic Emigration Association, Birmingham, 213 children..	12,518 96	
Children's Emigration Homes, Birmingham, 66 children.....	3,899 79	
Church of England Waifs and Strays Society, London, 69 children	4,559 78	
Dakyne Street Lads' Club, Nottingham, 5 children.....	280 00	
Dr. Barnardo's Homes, London, 466 children.....	34,677 59	
Dr. G. C. Cossar, Glasgow, 26 children.....	2,079 89	
Mr. Fegan's Home, London, 61 children.....	2,799 87	
National Children's Home and Orphanage, London, 21 children	2,679 63	
Salvation Army: juvenile settlers, 61, $3,159.38; payments authorized by O.C. March 3, 1924, 196 boys, $7,837.60, special grant, $3,000	13,996 98	
Sheltering Homes for Destitute Children, Liverpool, 100 children	6,219 58	
Repayments by Imperial Government—Remboursements par le gouvernement impérial ($122,920.45)		
Contributions by Imperial Government ($36,323.19)—		
25 per cent of assistance to Hebridean party ($26,098.39)....		6,524 59
50 per cent of assistance for children accompanying agricultural workers ($720.26).....		360 13
50 per cent of asistance for children brought out by voluntary child welfare institutions ($58,876.94).....		29,438 47
Advances by Imperial Government, to be repaid by settlers—		
37½ per cent of assistance to Hebridean party ($26,098.39)..		9,786 90
50 per cent of asistance to adult agricultural workers ($11,267.94)		5,633 97
50 per cent of assistance to Household Workers ($142,352.79)..		71,176 39

Vote No. 59: Empire Settlement Act, 1922—Concluded
Crédit n° 59: Loi d'Etablissement impérial, 1922—Fin

	$ cts.	$ cts.
Advances by Canadian Government, to be repaid by Settlers, transferred to Open Accounts—Sommes avancées par le gouvernement canadien, à être remboursées par les colons, transférées aux comptes ouverts ($86,597.27).		
37½ per cent of assistance to Hebridean party ($26,098.39)		9,786 90
50 per cent of assistance to Adult Agricultural Workers ($11,267.94)		5,633 97
50 per cent of assistance to Household Workers ($142,352.79)		71,176 40
	271,747 25	209,517 72
Less—Credits	209,517 72	
Net expenditure charged to Vote for Empire Settlement Act	62,229 53	
Made up as follows:—		
Expenses of Administration	6,475 86	
50 per cent of assistance for children accompanying Agricultural Workers ($720.26)	360 13	
50 per cent of assistance for children brought out by voluntary child welfare institutions ($58,876.94)	29,438 47	
100 per cent of assistance for Poor Law children	25,955 07	
Total Net Expenditure—Total net des dépenses	62,229 53	

Empire Settlement Act, 1922: Open Account
Loi d'Etablissement impérial: Compte ouvert

	$ cts.	$ cts.
Repayable Advances by Canadian Government, transferred from Appropriation Account above—		
37½ per cent of assistance to Hebridean party	9,786 90	
50 per cent of assistance to Adult Agricultural Workers	5,633 97	
50 per cent of assistance to Household Workers	71,176 40	
Repayments on account of advances, determined loans		9,929 61
Repayments on account of advances, undetermined loans		5,195 01
Payment to Imperial government, 50 per cent of repayments on determined loans	4,964 81	
Part of Canadian government's share of repayments, at credit of Immigration Suspense Account and not transferred to this account until 1924-25	922 09	
Amount erroneously credited to this account instead of to Immigration Suspense Account, adjusted in 1924-25		25 00
Balance, March 31, 1924		77,334 55
	92,484 17	92,484 17

Repatriation Expenses—Frais de rapatriement

	$ cts.
Refunds on account of transportation advances (credit)	3,402 74

Immigration and Colonization Dept.: Revenue — **Ministère de l'immigration et de la Colonisation: Revenus**	1923–24
SUMMARY—SOMMAIRE	$ cts.
Chinese Revenue	325,762 00
Fines and Forfeitures	16,201 09
Casual Revenue	45,690 09
Total Revenues—Total des revenus	387,653 18

Chinese Immigration: Revenue
Immigration Chinoise: Revenus

Port of—Port de	Capitation Tax, $500 — Capitation Taxe $500	Registrations of Leave — Enregistrement de congé	Other Revenue — Autres recettes	Total
	$ cts.	$ cts.	$ cts.	$ cts.
Halifax, N.S.		6 00		6 00
Montreal, Que.	3,500 00	63 00	1,500 00	5,063 00
Ottawa, Ont.	7,000 00	106 00	7,550 00	14,656 00
St. John, N.B.	500 00			500 00
Vancouver, B.C.	212,500 00	6,104 00	2,000 00	220,604 00
Victoria, B.C.	89,000 00	4,210 00		93,210 00
	312,500 00	10,489 00	11,050 00	334,039 00
ADD—				
Capitation tax for Chinese Immigrants who did not arrive during the year				500 00
Substitutional certificates				375 00
Certificates of Leave				10 00
				334,924 00
LESS:—				
Deposited in 1922–23			1,551 00	
Deposited in 1924–25			1,586 00	3,137 00
				331,787 00
LESS—Refunds as below				6,025 00
Total Revenue: Chinese Immigration				325,762 00
Refunds of the Capitation tax—				
Alberta				25 00
British Columbia				4,000 00
Ontario				1,500 00
Refunds of other Revenue				500 00
				6,025 00

NOTE.—The sum of $89,318.00 was paid to the Province of British Columbia as its proportion of the Capitation tax, and was charged to Consolidated Fund.

Immigration and Colonization, Revenue: Fines and Forfeitures **Immigration et colonisation, Revenus: Amendes et confiscations**	$ cts.
Fines collected for infringements of Immigration Act	7,880 21
Forfeited cash bonds for temporary admission	9,545 88
	17,426 09
LESS—Fines, etc. refunded by authority of the Governor in Council	1,225 00
Total, Fines and Forfeitures—Total, Amendes et Confiscation	16,201 09

Immigration and Colonization: Casual Revenue Immigration et Colonisation: Revenu casuel	$	cts.
Refunds of overpayments in previous years of Salary and Bonus—		
E. S. Andrews, $20; A. Arnaud, $7.52; Geo. Bexx, $32.60	60	12
M. Bindon, $20; T. Dowd, $5; Thos. Elliott, $55.35	80	35
O. Eraut, $27.52; P. Glass, $7.52; C. M. Hart, $20	55	04
A. Hewitt, $27.52; B. McConkey, $62.20; T. J. Mathew, $6	95	72
H. M. Mitton, $21.24; L. M. Moss, $20; J. B. Murray, $150	191	24
A. Small, $23.72; H. M. Stevenson, $119.74; H. Turnbull, $7.66	151	12
C. E. Wilson	38	41
Refunds of balances unexpended in 1922-23—		
Jos. Byrne, $75; J. A. Chapdelaine, $106.40; J. E. Featherston, $171.27	352	67
T. A. Grahame, $1.15; Knute Haddeland, $61.31; F. H. Hewitt, $1,425.08	1,487	54
C. A. Laurier, $500; R. Laurier, 50c.; Rev. A. MacDonell, $300	800	50
H. M. Mitton, $2,108.58; A. R. Morisset, $75.63; A. Pereira, $100	2,284	21
Rev. Nap. Poirier, $100; Jas. Stahl, $33.77; A. W. Tolmie, $3.87	137	64
T. B. Willans	41	58
Refunds of overpayments in 1922-23—		
Canadian National Telegraph, 84c.; M. J. Johnstone, removal expenses, $69.97	70	81
A. O. Petersen, travel, $8; Wallace Harmer Motors, Ltd., $2.07	10	07
Titterington Co., Ltd., St. Catharines	23	00
Miscellaneous refunds, etc.—		
C. A. Allen, London, Eng., refund of living allowance	924	55
American Express Co., for peaches lost *en route* to Boston	11	00
Canadian Pacific Ry.: heating buildings at St. John, $705; laundry lost at Frontenac Laundry fire, Quebec, $75.60	780	60
R. A. Gerrie, interest on notes given for fine imposed at North Portal	10	75
G. Marcus, to be applied on cost of legal proceedings	40	00
T. B. Willans, bank interest	30	95
Adjustment of collections in British Isles for visas of passports	2	11
Balance of sale of Victory bonds, deposited as cash bond	32	70
Commission on public telephone at Halifax Immigration Hall	5	30
Discount allowed on purchase of typewriter at Detroit	9	45
Interest allowed by bank on Trust Account at Toronto	114	87
Proceeds of J. Hawrysh's note, given as cash bond	349	10
Refund for clothing bought in 1922-23 from J. Plenderleith, London	180	31
Refunds on account of cost of uniform and cap	14	74
Rent of rooms at Bangor	212	92
Proceeds of sales: old vehicle, Aberdeen, $9.12; old cook stove, Glasgow, $2.43; supplies, Grouard, $65; melodeon, Quebec, $5; cabinet and heater, Rouse's Point, $35; old bedsteads, St. John, $25	141	55
Refunds on account of expenses with immigrants: appeal money, $64.38; deportation expenses, $150; deposit for information, $5; detention expenses, $439.12; permit fee, $10; relief, $5; repatriation expenses, $708.65; transportation, $811.89.	2,194	04
Rental of space at British Empire Exhibition: Canada Pulp and Paper Association, Ltd., $2,500; General Motors of Canada, Ltd., $1,638; British Columbia Lumber and Shingle Manufacturers, $1,554; Toronto Carpet Manufacturing Co., $1,064; Canadian Manufacturers' Association, $1,000; Ford Motor Co., $840; McDougal Co., $840; Canadian National Millers Association, $714; Canada Shredded Wheat Co., Ltd., $500; Dominion Canners, Ltd., $500; Dominion Star & Chemical Co., $500; Premier Silk Mills, Ltd., $500; Robert Simpson & Co., $500; Steel Company of Canada, $500; 20 firms at $420, 4 at $378, 24 at $250, 1 at $214.13, 24 at $210, 1 at $189, 2 at $125	34,755	13
Total	45,690	09

Vote 53, Immigration Contingencies (Page H—10): Purchase of Furniture for Immigration Hospital, Halifax

AUDITOR GENERAL'S OFFICE, May 26, 1924.

SIR, — Voucher No. 8 in support of the statement of disbursements for the month of March last, rendered by Mr. W. L. Barnstead, immigration agent at Halifax, is for the payment of $64 to the Nova Scotia Furnishing Company Limited, for the following furniture supplies: —

1 Three piece parlour suite	$	50 00
1 Rocker		14 00

This furniture is shown on the statement as being for J. Ward, who is employed as senior hospital attendant at Halifax. If it were purchased for Mr. Ward's personal use I have to ask the authority for the purchase; if it were purchased for the hospital I have to ask why it was not obtained through the Public Works Department, which has charge of the care and maintenance of Immigration Buildings. In the Public Works appropriation for Rents, Repairs, Furniture etc., of Public Buildings there is an amount of $25,000 for Dominion Immigration Buildings.

I am, Sir, your obedient servant,

WM. KEARNS, *Asst. A.G.*

The Deputy Minister of Immigration and Colonization.

DEPARTMENT OF IMMIGRATION AND COLONIZATION, June 26, 1924.

SIR, — Referring to your favour of May 26th re parlour suite and rocker purchased at a cost of $64.00 by Mr. William Barnstead our Agent in Halifax, I would say that these were for the quarters in our Building at Halifax occupied by Mr. and Mrs. Ward. Mr. Ward is our senior Hospital Attendant and Mrs. Ward the Matron at that Port, and, under the Civil Service Reclassification are entitled to living quarters.

As the Public Works Department does not supply furniture of this class, it has to be purchased by this Department.

Your obedient servant,

W. J. EGAN, *D.M.*

The Assistant Auditor General.

Vote 53, Immigration Contingencies (Page H—30: Payment for Paving Road at International Boundary Line

AUDITOR GENERAL'S OFFICE, February 23, 1924.

SIR, — Immigration cheque No. 5356 issued on December 29th last, is for the payment of $580.00 to A. B. Palmer, Co., Limited, of Vancouver for material and labour supplied for paving road at the International Boundary Line, Blaine, 145 yds. at $4. According to a pencil notation on the voucher one-half of this expense is to be reimbursed by the Customs Department.

There is no explanation accompanying the voucher to indicate why it should be considered a proper charge against the vote for Immigration, or even against the Dominion Government. Kindly furnish me with a full explanation of this payment.

I am, Sir, your obedient servant,

WM. KEARNS, *Asst. A.G.*

The Deputy Minister of Immigration and Colonization.

DEPARTMENT OF IMMIGRATION AND COLONIZATION, February 28, 1924.

DEAR SIR, — I have your favour of the 23rd instant, concerning the payment of $580.00 to A. B. Palmer Co., Limited, Vancouver, for paving road at International Boundary Line, Blaine, Washington, half of which was paid by the Customs Department and the other half by this Department. The Customs and Immigration building at this point is situated slightly off the road in order to give parking space for the automobiles during inspection. It was the space between the Highway and the Building for which the two Departments were responsible and paid this account.

Yours truly,

W. J. EGAN, *D.M.*

The Assistant Auditor General.

Vote 53, Immigration Contingencies (Page H—41: Purchase of Warehouse Site at London, Eng.

AUDITOR GENERAL'S OFFICE, October 6, 1924.

SIR, — Immigration cheque No. 4150 issued at your London, England, office on March 31st last, is for a payment of £1,300 to Beardmore & Webb, Ltd., on account of the purchase by the Canadian Government of the Warehouse site, Manor Park, Richmond.

Kindly let me have the authority for the purchase of this property which, in my opinion, should have been authorized by the Governor in Council.

I notice that the receipt reads "on account of the purchase". Kindly inform me if this was the full purchase price, and if not what the full price is, and when the balance is to be paid. A full description of the property should also be furnished.

I am, Sir, your obedient servant,

WM. KEARNS, *Asst. A.G.*

The Deputy Minister of Immigration and Colonization.

DEPARTMENT OF IMMIGRATION AND COLONIZATION, October 15, 1924.

DEAR SIR, — I have the honour to acknowledge receipt of your letter of the 6th instant referring to Immigration cheque No. 4150 issued in our London Office on the 31st March last for £1,300 to Beardmore & Webb, Ltd.

This cheque was issued to cover the purchase of a site for an exhibition warehouse in what is known as Manor Park, Richmond, London. The purchase price was £1,250, the solicitor's charges, law stamps, etc., £43.19.4, leaving a balance of £6.0.8 which was paid into the credit of the Receiver General by our London Office on the 24th July last.

The events leading up to the purchase of the site for an exhibition warehouse are briefly as follows:—

1. For many years we used a rented building in Liverpool adjoining our office in that city but the loss to exhibits sustained through the overflow of sewers and the depredation of mice and rats made it necessary to abandon our former quarters in Liverpool.

2. About four years ago we leased one floor of a modern fire proof building in Liverpool at an annual rental, including rates and taxes of £1,130. The annual expenditure we regarded as unreasonably high and we decided to be on the look-out for a building or a site

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for a building at a point where we could have our exhibition work more directly under the supervision of our London Office rather than at a branch office such as Liverpool.

3. The first concrete proposal submitted by our Superintendent in London was a site at Uxbridge, outside of London, on which we would erect a building to suit our own needs. Mr. Tolmie, the Exhibitions' Commissioner, who has been in London for over a year, recommended the Uxbridge site as he stated that it was impossible to rent any suitable quarters.

4. Before any final action was taken on the Uxbridge site our London Office reported having found a more suitable site seven miles nearer our London office which could be purchased for £1,300. An option for three days was secured on this site and, as it seemed to be a much better location that the Uxbridge one, the Department cabled authorizing its purchase, there being no time to obtain the authority of Council.

5. Nothing definite has been done as yet about the erection of a warehouse on the purchased site as the tenders called for indicate that a building such as we want cannot at present be put up for what we regard as reasonable cost. Mr. Tolmie advises delay in building for another year. We estimate that by the erection of an exhibitions warehouse near London we will not only bring the work directly under the supervision of the head office, which is in London, but also cut our annual expenditure from £1,130 to approximately £700. In the latter figure we have included interest on the investment, depreciation, upkeep, taxes and rates.

6. I regret that we have not here a full description of the property. We are aware that its dimensions are 75′ x 254′ and that it is close to two railway lines, this being essential for our purposes as we have a great many exhibits to handle which must be handled by rail.

I might add that the Department maintains thirteen offices in the British Isles (outside of London). Each of these offices has a show window where we place various exhibits of Canadian products. We also maintain two large exhibition motor trucks travelling exhibit and the exhibit must be renewed from time to time as in the case of the show windows. We also exhibit at upwards of two hundred local county or larger agricultural shows. We must have a place for storage and also for the preparation of exhibits and for the overhauling of our exhibition vans. This will indicate why it is necessary to have such accomodation as we are seeking to provide.

Yours very truly,

F. C. BLAIR, *Actg. D.M.*

The Assistant Auditor General.

Vote 53, Immigration Contingencies (Page H—36): Charges for Motor Transportation, Aberdeen Agency

AUDITOR GENERAL'S OFFICE, March 28, 1924.

SIR,—I beg to draw your attention to the charges for motor transportation made by Mr. D. E. Lothian, Emigration agent at Aberdeen, in his expense accounts for the months of September, October, November and December last.

On September 19th, Mr. Lothian left Aberdeen by motor car on a lecturing tour, and after visiting several places on the main island he crossed over to the island of Lewis, where he lectured at several towns, returning to Aberdeen on October 6th. On November 5th he left on a second trip to Dundee and other

places in the east of Scotland returning to Aberdeen on November 16th. Between November 30th and December 19th he made several trips in the vicinity of Aberdeen, returning the same day.

On all these trips he travelled by motor car, and was evidently using his own car, as the payments entered in his expense accounts appear as having been made to himself. The motor mileage on the first trip was 755 miles, on the second trip, 270 miles and the various trips in December covered 494 miles, making a total mileage of 1,519 miles, for which he charges at the rate of 1s. 6d. a mile or £113-18s-6d in all.

This rate charged by Mr. Lothian appears to me to be excessive, being the equivalent of about 36½ cents a mile. The Department of the Interior and the Soldier Settlement Board have both made a careful enquiry into the cost of operating government owned cars in this country, and have both arrived at practically the same result, viz. 8 cents a mile. As the amounts allowed by these departments for the use of privately owned cars are 11 and 10 cents a mile respectively, I cannot understand how a charge of three and a half times the allowance in Canada can be considered a reasonable charge in Scotland.

Mr. Lothian's assistant, Mr. Murray, made several lecturing trips in the vicinity of Aberdeen, about the same time, in his case the cars were hired from regular motor car liveries, operating for a profit, and the charges in these cases were 9d. a mile, just one-half of that charged by Mr. Lothian, based on actual mileage, no additional charge being made for the time occupied by the lecture. If 9d. a mile is the regular charge made in that locality by motor liveries, it seems to me that a considerably less charge say 6d. would be a fair allowance for the use or privately owned cars, which should not be used with the idea of making a profit.

I have also to ask if motor car transport was the most economical for all the trips made by Mr. Lothian. The use of motor cars should only be allowed when that is the only feasible or most economical mode of transport.

I shall be glad if you will furnish me with an explanation of the apparently excessive charges for motor expenses made by Mr. Lothian having been passed by your department for payment.

I am, Sir, your obedient servant,

GEO. GONTHIER, *A.G.*

The Deputy Minister of Immigration and Colonization.

DEPARTMENT OF IMMIGRATION AND COLONIZATION, April 23, 1924.

DEAR SIR,—In answer to your letter of the 28th ultimo, regarding charges for motor car transportation made by Mr. D. E. Lothian, our Agent at Aberdeen, I may say that unfortunately Mr. Lothian's charge of 1s. 6d. per mile was at first passed unchallenged by both our accounting offices at London and here at Ottawa. Later on, however, in December 1923 these charges came to our attention and by date of December 31st, 1923, Mr. J. Obed Smith, then our Superintendent of Emigration in London, was instructed to make an immediate reduction from 1s. 6d. to 1s. per mile in the mileage allowance and I think you will find that this rate has prevailed since December last.

In view, however, of the opinion expressed in your letter of the 28th ultimo, that the price of the mileage appears excessive, and I fully concur in your opinion, I am writing to-day to our London Office asking to obtain refund from Mr. D. E. Lothian of 6d. per mile on all the mileage charged for in his accounts prior to January, 1924.

Although I have fixed the price of mileage in the meantime at one shilling for our Agents in the British Isles, I am asking our Director of European

Emigration, Mr. W. R. Little, to look into this matter with a view to a further reduction, if possible, and in order that he may be fully advised of your opinion in the premise I am sending him a copy of your letter of the 28th March last.

It may yet appear to you that one shilling is too high but I have had an expression of opinion from Mr. F. C. Blair, the Acting Assistant Deputy Minister of this Department who discussed this matter while he was in England last summer, who says that considering the price of gasoline, the very high license fee for motor cars of £1 per h.p. coupled with the fact that the Department has nothing to pay at all for the upkeep of the motor cars, the price of one shilling per mile is not very much out of the way.

I hope that the above explanations will be found satisfactory in the meantime, and I can assure you that, if after investigation, it is found that a reduction can be effected, I will give immediate instructions to do so.

Yours truly,

W. J. EGAN, *D.M.*

The Auditor General.

Vote 53, Immigration Contingencies (Page H—40): Overpayment to Agent A. N. O'Kelly for Removal Expenses

AUDITOR GENERAL'S OFFICE, October 7, 1924.

SIR, — An Order in Council (P.C. 65/1229) was passed on July 15th last, authorising the payment of £132-7-10 ($644.31) to Mr. A. N. O'Kelly, emigration agent, for his removal expenses from Glasgow to Southampton.

Mr. O'Kelly has already been paid by your London Office sums amounting to $1,044.61 on account of his removal expenses, making an overpayment to him of $400.30. Kindly advise me as to what steps, if any, are being taken by your department to recover this overpayment from Mr. O'Kelly.

I am, Sir, your obedient servant,

WM. KEARNS, *Asst. A.G.*

The Deputy Minister of Immigration and Colonization.

DEPARTMENT OF IMMIGRATION AND COLONIZATION, October 14, 1924.

DEAR SIR, — In answer to your letter of the 7th instant regarding the sum of $400.30 due to the Department by Mr. A. N. O'Kelly for items deducted from his removal expenses from Glasgow to Southampton, I beg to advise you that after the passing of P.C. 65/1229 of July 15th last, the Accountant wrote to Mr. W. R. Little, our Director of European Emigration, London, England, asking him to take the necessary steps to collect the above amount from Mr. O'Kelly. Mr. O'Kelly's answer to this request was a claim for the reinstatement of the amount disallowed. This claim was carefully considered by the Deputy Minister who, on the 17th September last wrote to Mr. Little informing him that Mr. O'Kelly would have to refund the amount in question. To let you know what instructions were given in the matter, I will quote the last paragraph of the Deputy Minister's letter of the 17th September, above referred to, which reads as follows: —

> "I therefore have no other alternative than to ask Mr. O'Kelly to make refund of the $400.30 referred to in the Accountant's letter of the 25th July last. As this amount is a considerable one I am quite prepared, however, in order to render this refund less difficult, to accept repayment by instalments from Mr. O'Kelly, if he so wishes. The instalments

should, however, be substantial enough so that the whole amount be refunded during the balance of this fiscal year."

The Department has not up to date received an answer to above letter, but I have no doubt that the instructions therein contained will be followed and refund made before the end of this fiscal year.

Trusting that the above will be found satisfactory,

I remain, yours truly,

F. C. BLAIR, *Actg. D.M.*

The Assistant Auditor General.

DEPARTMENT OF IMMIGRATION AND COLONIZATION, October 28, 1924.

DEAR SIR, — In further reference to your letter of the 7th instant, concerning overpayment to Mr. Andrew O'Kelly on his account for expenses for removal from Glasgow to Southampton, I would say that we are now in receipt of advice from our London Office that Mr. O'Kelly will refund by monthly payments of £13-14-2 for the months of October, November, December, January and February, and £13-14-3 for the month of March 1925, which will complete the total refund.

Yours truly,

F. C. BLAIR, *Actg. D.M.*

The Assistant Auditor General.

Vote 53, Immigration Contingencies (Page H—41): Arrangement entered into with W. T. Cranfield, Canadian Official Press Bureau

AUDITOR GENERAL'S OFFICE, October 6, 1924.

SIR,—Cheque No. 663, issued at your London, Eng., Office in June, 1923, is for a payment of £218-15-0 to Mr. W. T. Cranfield, Canadian Official Press Bureau, for "one month's appropriation, May 16th to June 16th, 1923, as agreed at three-fourths of £3,500 per annum," nine other similar payments were made in the course of the fiscal year 1923-24.

Kindly furnish me with the particulars of the agreement entered into with Mr. Cranfield, with the authority for entering into that agreement.

I am, Sir, your obedient servant,

WM. KEARNS, *Asst. A.G.*

The Deputy Minister of Immigration and Colonization.

DEPARTMENT OF IMMIGRATION AND COLONIZATION, October 15, 1924.

DEAR SIR, — I hereby acknowledge receipt of your letter of the 6th instant, asking to be furnished with the particulars about the payments made by this Department from our London Office to Mr. W. T. Cranfield, Canadian Press Bureau, during the fiscal year 1923-24.

For your information I beg to enclose, herewith, copy of the agreement entered upon by the various parties interested in this publicity scheme, which was approved by the Department and which is regarded by us as a purchase of publicity articles and advertising matter from Mr. Cranfield, under the business appellation of Canadian Official Press Breau.

I may add that reports of the activities of this Bureau together with clippings of articles published about Canada are being furnished to the Department monthly, the aggregate circulation of the articles published running between

thirty-seven and thirty-eight millions monthly. Copy of these monthly reports could be made available for your audit if you wish but copies of the clippings would involve so much work that I hardly think you will ask to be supplied with same. These clippings would, however, always be available for your inspection at any time, as they are kept in the Office of our Director of Publicity, Mr. R. J. C. Stead.

Yours truly,

F. C. BLAIR, *Actg. D.M.*

The Assistant Auditor General.

Vote 53, Immigration Contingencies (Page H—41): Advance to H. H. Bingham for Expenses

AUDITOR GENERAL'S OFFICE, October 16, 1924.

SIR,—Immigration cheque No. 6720 of 1923-24 is for an advance of $200 to Mr. H. H. Bingham, immigration lecturer. Cheque No. 1338 issued at London, England, on August 20th, 1923, is for a further payment to Mr. Bingham of £46-4s-8d ($225) for "balance of transportation." Mr. Bingham was also paid £11-1s-1d by the London office in settlement of accounts rendered by him for his expenses while in England.

I have no accounts of Mr. Bingham's expenditure of the $425 paid him at Ottawa and London. Kindly advise me if any account has been rendered by Mr. Bingham of his expenditure under these advances, and if not, what steps have been taken to obtain such account.

I am, Sir, your obedient servant,

WM. KEARNS, *Asst. A.G.*

The Deputy Minister of Immigration and Colonization.

DEPARTMENT OF IMMIGRATION AND COLONIZATION, October 31, 1924.

DEAR SIR,—Receipt is hereby acknowledged of your letter of the 16th instant raising certain questions about Immigration Cheque No. 6720 of 1923-24, issued in favour of H. H. Bingham.

The delay in answering your letter is occasioned by the absence from Ottawa of the Hon. Mr. Stewart and his Private Secretary. Certain arrangements were made in Mr. Bingham's case by Mr. Stewart who was at the time Acting Minister of this Department. As soon as the Hon. Mr. Stewart returns to Ottawa we hope to clear the matter up.

Yours very truly,

F. C. BLAIR, *Actg. D.M.*

The Assistant Auditor General.

Vote 53, Immigration Contingencies (Page H—43): Advance to Prof. A. Lange for Lecturing Expenses

AUDITOR GENERAL'S OFFICE, October 16, 1924.

SIR,—Immigration cheque No. 6412 of 1923-24 is for an advance of $500 to Prof. A. Lange, continental lecturer. Prof. Lange also received transportation from Montreal to Europe and a salary of $150 a month.

I have received no statement of Prof. Lange's expenditure under this advance. Kindly advise me if such statement has been received in your department, and if not, what steps have been taken by you to obtain a detailed statement of Prof. Lange's expenses.

I am, Sir, your obedient servant,

WM. KEARNS, *Asst. A.G.*

The Deputy Minister of Immigration and Colonization.

DEPARTMENT OF IMMIGRATION AND COLONIZATION, October 22, 1924.

DEAR SIR,—I have your favour of the 16th instant, concerning advance on account of travelling expenses of $500.00 to Professor A. Lange, continental lecturer. Your Mr. F. L. Price called at the Accountant's Office about this matter. He examined our file dealing with the appointment of Prof. Lange and I thought it was shown to his satisfaction that the Department had done everything possible to obtain a proper accounting of this money.

Prof. Lange was first appointed for a period of 90 days as a continental lecturer in May, 1923. On his return to Canada he left a statement of expenses with the Minister's Office, which was duly forwarded to the Accountant. Our file shows that on September 4th, 1923, the Accountant wrote Prof. Lange at Waterloo, Ontario, returning the statement which was not properly rendered and asking for a detailed statement according to Government regulations. This letter was returned to us unopened. It appears that after a hurried visit to Canada Prof. Lange returned to Europe and his engagement as a lecturer was continued for six months from September 10th, 1923. Since that date we have received several reports from Prof. Lange, showing that he is doing very good work, but repeated requests for the accounting of $500 has failed to bring results. The matter is not being overlooked and just as soon as we are able to get an account it will be forwarded to your Department.

Yours truly,

F. C. BLAIR, *Actg. D.M.*

The Assistant Auditor General.

Vote 53, Immigration Contingencies (Page H—41): Advances to Hon. Mrs. Smith for Lecturing Expenses

AUDITOR GENERAL'S OFFICE, October 22, 1924.

SIR,—An Order in Council of October 25th, 1923, (P.C. 2173½) sets forth that the Department of Immigration and Colonization had made arrangements with the Honourable Mary Ellen Smith to give a series of lectures on Canada, in Great Britain, for a period of two or three months, and authorizes a payment to her of a living allowance of $10 per diem, in addition to transportation and other expenses, while in the British Isles, from August 3rd to October 5th, 1923, inclusive. The following payments were made to Mrs. Smith on account of her expenses.

July 24th, 1923, Ottawa, cheque 6909	$ 200 00
Aug. 20th, 1923, London, cheque 1340—£50	243 33
Sept. 29th, 1923, London, cheque 1917—£35	170 33
Nov. 21st, 1923, Ottawa, cheque 11055	735 33
Total advances	$1,348 99

As yet I have received no statement from your department of Mrs. Smith's expenses. Under the terms of the Order in Council Mrs. Smith would be entitled to $640 as living allowance for the 64 days included in the period from August 3rd to October 5th, leaving $708.99 to be accounted for by her. Kindly let me know if this amount has as yet been accounted for.

I might add that Mrs. Smith was paid $503.22, through your London office, for salary from July 16th to Sept. 30th at $200.00 a month.

I am, Sir, your obedient servant,

WM. KEARNS, *Asst. A.G.*

The Deputy Minister of Immigration and Colonization.

DEPARTMENT OF IMMIGRATION AND COLONIZATION, October 25, 1924.

DEAR SIR,—Receipt is hereby acknowledged of your letter of the 22nd instant in reference to a statement of expenses incurred by the Hon. Mary Ellen Smith in a trip to Great Britain.

I may say that we have already taken action which I hope will enable us to close this out in a week or ten days.

Yours very truly,

F. C. BLAIR, *Actg. D.M.*

The Assistant Auditor General.

Vote 53, Immigration Contingencies: Payment of Income Tax of Officials Employed in Great Britain

AUDITOR GENERAL'S OFFICE, December 19, 1923.

SIR,—In the examination of the expenditure during the fiscal year 1922-23 in Great Britain on account of Immigration I find that charges were made at the various agencies for payment of the income tax of the members of the staff; similar items have been included in the expenditure for several years past.

As long as the Canadian Government officials employed in Canada were not required to pay an income tax, there may have been some argument in favour of paying the income tax imposed on Canadian Government officials employed in Great Britain. Government officials in Canada are however now required, as you are aware, to pay an income tax both to the municipality and to the government and I see no valid reason why employees in Great Britain should be relieved of the payment of the income tax, while the employees in Canada are required to pay it personally.

I shall be glad to have your views on this point.

I am, Sir, your obedient servant,

WM. KEARNS, *Asst. A.G.*

The Deputy Minister of Immigration and Colonization.

DEPARTMENT OF IMMIGRATION AND COLONIZATION, December 31, 1923.

DEAR SIR,—I have your letter of the 19th instant on the subject of the payment of income tax of members of the immigration staff in Great Britain.

I can quite appreciate your point of view but would ask you to consider the position of the man overseas as an official of the Immigration and Colonization Department. He is naturally, on account of precedent, looking to the govern-

ment to pay this income tax and it would be a decided hardship to exact the same from him now because I know from my own experience with even a better salary in the last few years than any of the officials of this Department are receiving it is difficult to make ends meet when you are looked upon to play a part far bigger than any man under similar conditions receiving a similar salary in Canada. In other words while in this country and under these conditions, you can adapt yourself to your actual income but when representing Canada in an overseas field this is not possible as you are looked upon to play a certain part. I would therefore, respectfully suggest that the payment of income tax for overseas officials of any branch of the service should be considered as a part of the price we pay for their services.

Yours very truly,

W. J. EGAN, *D.M.*

The Assistant Auditor General.

AUDITOR GENERAL'S OFFICE, April 2, 1924.

SIR,—I beg to acknowledge receipt of your letter of December 31st, 1923, in reply to mine of the 19th December, respecting the payment of the income tax of the employees at the various agencies of your department in the British Isles.

Although these payments have been made for some years without being officially questioned by this office, still I am of opinion that they have been made without proper authority, and that, if such payments are to be continued in the future, due authority for the same should be obtained.

In concluding your reply you suggest "that the payment of income tax for overseas officials of any branch of the service should be considered as a part of the price we pay for their services." If it is considered advisable to regard the payment of the tax as part of the salary, the Civil Service Commission might be asked to amend the classification Schedule, so far as it relates to overseas officials by adding to the compensation clause, words to the following effect "Payment of income tax on the remuneration received from the Canadian Government may be made in addition to the above rates." As an alternative solution, a clause might be included in the wording of your vote for Immigration Contingencies allowing the payment of income tax on the official incomes of your overseas employees.

I am, Sir, your obedient servant,

GEORGES GONTHIER, *A.G.*

The Deputy Minister of Immigration and Colonization.

DEPARTMENT OF IMMIGRATION AND COLONIZATION, April 23, 1924.

MY DEAR MR. GONTHIER,—Your letter of April 2nd was received in due course, and I am rather of the opinion that the concluding part of my letter of December 31st, has misled you, because it did not properly convey what I intended to place before you.

When I made my statement "that the payment of income tax for Overseas Officials of any Branch of the Service should be considered as a part of the price we pay for their services", I was referring only to the Canadian selected in Canada for a position in an overseas field and not to any whom we may employ in their respective countries for clerical or other work in our offices.

Personally, I can see no reason why any part of the income tax of a national of any country engaged and working in our offices in the respective countries should be paid by us, because on the average he is paid just

a little more than he could secure in other local employment; but in the case of a Canadian selected for overseas work, I know from bitter experience that the paying of one's income tax in an overseas field is a decided handicap, because it keeps one on the edge of his salary and living allowance at any time without being extravagant in any way, if one endeavours to live up to the standard of his position as a Representative of Canada.

Yours faithfully,

W. J. EGAN, *D.M.*

The Auditor General.

DEPARTMENT OF IMMIGRATION AND COLONIZATION, September 22, 1924.

DEAR SIR,—Referring to your letter of the 2nd April last on the subject of the payment by the Government of Canada of the income tax on salaries of certain Canadian officials in the British Isles, I may say that the payment of this tax has now been discontinued.

Yours truly,

F. C. BLAIR, *Asst. D.M.*

The Auditor General.

Vote 352, British Empire Exhibition (Page H—51): Payments to John Bull, Scenic Artist, for Decorative Work on Canadian Pavilion, Wembley

AUDITOR GENERAL'S OFFICE, June 5, 1924.

SIR,—Voucher No. 456, bearing the date, London, 17th April, 1924, is for the receipt by John Bull, Scenic Artist, of the sum of two thousand five hundred pounds (£2,500) from the Canadian Government Exhibition Commission, for work for the Canadian Pavilion, Wembley Park.

In connection with this payment I should like to be fully informed as to the nature and amount of the work performed. If any agreement or formal contract was entered into with John Bull, kindly furnish me with a copy of the same.

From various receipts attached to the voucher it appears that this amount of £2,500 was not actually paid on April 17th, but that payments were made from time to time as follows:—

December, 4th, 1923	£300
December 17th, 1923	500
January 16th, 1924	500
February 7th, 1924	500
March 7th, 1924	500
April 17th, 1924	200

These separate payments were not shown in the monthly statements of expenditure rendered by Mr. Tolmie, the gross amount of £2,500 being shown on the supplementary statement of expenditure rendered in April last. As Mr. Tolmie gives with each monthly statement of expenditure a statement of the cash on hand and in the bank, I am at a loss to understand how he made such statements balance when he appears to have made certain payments during the

months of December, January, February, and March which were not included in the expenditure statements rendered for those months.

I am, Sir, your obedient servant,

WM. KEARNS, *Asst. A.G.*

The Deputy Minister of Immigration and Colonization.

IMMIGRATION DEPARTMENT, November 17, 1924.

DEAR SIR, — In reply to your favour of the 6th instant, in reference to the payments made to John Bull, Scenic Artist at the British Empire Exhibition, amounting to £2,500, such payments having not been shown in the monthly statements during which months they were paid, I would say that the explanation given by the Canadian Exhibition Commissioner in London is that he treated the vouchers for payments made as advances on account of contracts let for work to Mr. Bull as cash on hand, and thought that by showing them in the monthly statement for the month in which the final settlement was made was the proper way to handle them. You will find the final settlement of this account was made on June 27th, 1924, the total amount being £5,350. I am attaching a copy of the contracts made with Mr. Bull.

Under separate cover I am sending you all the cancelled cheques which I have on hand in connection with the Letter of Credit for the British Empire Exhibition Vote at London and as soon as the balance is received from London we will forward them to you.

Yours truly,

F. C. BLAIR, *Act. D.M.*

The Assistant Auditor General.

AUDITOR GENERAL'S OFFICE, November 24, 1924.

SIR, —I beg to again draw your attention to my letter of June 5th, 1924, with reference to the payments made by the Canadian Government Exhibition Commission to John Bull, scenic artist, for work at the Canadian Pavilion, Wembley Park.

In that letter I drew attention to the fact that, while payments had actually been made at various times during the months of December, January, February, March and April, these payments were not shown on the monthly expenditure statements as they were made but that the total payments of £2,500 appeared in the April supplementary statement of expenditure on account of the fiscal year 1923-24.

An examination of the cheques issued by Mr. Tolmie, which have only recently been received at this office, reveals the fact that in addition to the payments to John Bull listed in my letter of June 5th, the following cheques had previously been issued in his favour: —

Cheque No. 16, Aug. 8, 1923, on account of scene painting..	£	200-0-0
Cheque No. 69, Sept. 13, 1923, on account of scene painting..		200-0-0
Cheque No. 84, Sept. 27, 1923, on account of scene painting..		300-0-0
Cheque No. 122, Oct. 15, 1923, on account of scene painting..		200-0-0
Cheque No. 162, Nov. 8, 1923, on account of scene painting..		330-0-0
Total..		£1,230-0-0

No mention of these payments on account has been made in any of the monthly statements of disbursements, and every one of these cheques, which were all cashed by Mr. Bull immediately after their issue, bears the red ink notation

in Mr. Avery's handwriting "Redeposited Nov. 9th". The two agreements entered into with Mr. Bull, according to the copies recently received at this office, bear the dates October 5, 1923 and January 12th, 1924, so that the first three advance payments noted above would appear to have been made before any formal agreement was entered into.

In view of the fact that these five payments seem to have been refunded I shall be obliged if you will cause to be sent me an explanation of the issue of the cheques in the first instance.

I am, Sir, your obedient servant,

WM. KEARNS, *Asst. A.G.*

The Deputy Minister of Immigration and Colonization.

Vote 352, British Empire Exhibition (Page H—51): Contract with Humphreys' Limited, for Construction of Canadian Pavilion at Wembley

AUDITOR GENERAL'S OFFICE, February 13, 1924.

SIR,—I beg to ask your attention to the following payments made by Mr. A. W. Tolmie to Humphreys, Limited, on account of their contract for the construction of the Canadian Pavilion at the British Empire Exhibition.

Voucher	113, October 6th, 1923..... ..	£16,369-19s-5d.
"	175, November 13th, 1923.....	£25,884-18s-11d.

These payments were made on certificates signed by Mr. J. O. Turcotte, one of the representatives of your department and Mr. Leslie E. Williamson, architect.

The certificates for payment appear to be based on accounts rendered at the end of each month by the contractors, showing in detail the amount of labour performed and of material delivered on the site. These detailed accounts should be sent this office in support of the certificates for payment. I have also to ask for a copy of the contract entered into with Humphreys, Limited, as well as of the specifications.

Subsection 2 of Section 36 of the Public Works Act enacts that "Whenever "in case of any work tenders are required to be or are invited, the minister "having charge of the department concerned shall submit all tenders received "therefor to the Governor in Council and the contract for the work shall be "awarded under the direction of the Governor in Council". As I have no record of an Order in Council awarding this contract I have to ask if the provisions of the above quoted section were observed in the case of this work.

I am, Sir, your obedient servant,

WM. KEARNS, *Asst. A.G.*

The Deputy Minister of Immigration and Colonization.

DEPARTMENT OF IMMIGRATION AND COLONIZATION, April 29, 1924.

DEAR SIR,—I beg to refer you to your letter of the 13th February last, dealing with the contract for the construction of the Canadian Pavilion at the British Empire Exhibition. Your letter was not answered sooner because I had to correspond first with Mr. A. W. Tolmie, our Officer in charge of the

Canadian Section of that Exhibition, and I do not think I could do any better than to partly quote now Mr. Tolmie's answer as follows: —

"I have yours of the 27th of February with reference to Messrs Humphreys Ltd., account. Copy of this has already gone forward. As regards mention made by the Auditor General of the Public Works Act, I may say that I never heard of this thing in all my experience, as this contract was entered into in just the same manner as all others carried out by us. I may say, however, that I prepared a memorandum for the Honourable Mr. Stewart at the end of last March, outlining in detail what I proposed to do as regards the Contract for the building, and Mr. Stewart presented this to the Cabinet Council and informed me that it was accepted by them.

As far as tenders are concerned I may say there were no tenders called for on this job as it was more or less a percentage job, the main Contract being governed by the fact that we had the job surveyed by a Surveyor of the British Surveyors' Association, who estimated the cost of the main structure at £60,000 on which Messrs Humphreys were to receive a percentage of 10 per cent up to this amount. An extra amount of work done by them was to be carried out on the same basis, which is outlined in my letter of last week.

I may say that the manner of carrying out this work has been done by us at all Exhibitions at which I have been present, and always had the full approval of the Government, and there has never been any criticism from the Auditor's Department before.

It is impossible to send all vouchers supporting these statements at the moment, but everything is being bound together in one large volume which will be forwarded to Ottawa at the termination of the job. We will reserve sufficient margin to protect ourselves in case any error should arise. I may say however that everything has been checked most carefully, and I do not think there is the slightest possibility of any comeback."

In his letter above quoted Mr. Tolmie refers to a memorandum of his addressed to the Hon. Chas. Stewart, then Acting Minister of Immigration and Colonization dealing with the contract for the Canadian Pavilion, and for your information I will also quote that part of Mr. Tolmie's memorandum to the Hon. Chas. Stewart. He wrote: —

"Erection of Buildings Pressing"

"To my mind, the most important part of our work at the present time is the contract for the erection of the Canadian Pavilion.

When in London, I worked on the assumption that this work would be carried out as in the past, consequently I went to the firm of Messrs. Humphreys, Ltd., who built our buildings at the following exhibitions: Milan, Italy, 1906, Dublin, Ireland, 1907, Franco British, London, 1911, Ghent, Belgium, 1913, San Francisco, Cal., 1915. At each and everyone of these Exhibitions, the Canadian Building was always the first completed and was entirely finished on the opening day.

Naturally this firm knew what we required in the line of an exhibit building and working in conjunction with them, I was able to produce in the London Times, through Mr. Larkin, a picture of the proposed Canadian Building, ten days after my arrival in England. I may add here, that Australia has been working for six months in London on their plans and have not as yet come to any decision. I went ahead and had

all detail plans of our building drawn up, submitted and approved by the official architects of the exhibition, who were very complimentary as to the exact detail and seeming knowledge of exhibition construction shown.

The building is to be of temporary construction of the cheapest possible kind, always bearing in mind, the fact that Canada must have a building following true architectural lines.

I have had drawn up, a blank form of contract with Messrs. Humphreys, Ltd., which provides that they are to receive a fee of 10 per cent on the estimated cost of the building, should the cost exceed that estimated, they are not to receive any further fee and should it cost less than the estimate, they are only to receive 10 per cent of the actual cost. It works out as follows: Supposing the original estimate is £60,000 their fee would be £6,000, if the building costs more, they receive no further fee, if the building costs only £55,000, their fee is only £5,500. In order that every possible safeguard should be procured, I engaged Mr. H. R. Adams, Q.S.A., to go over our plans and submit an estimated price of construction on which Messrs, Humphreys fee should be based. For this service I agreed to pay Mr. Adams the sum of fifty Guineas. He was very highly recommended by the Quantity Surveyors Association of Great Britain. In this form of contract we have our own time-keeper and accountant who check each week, all wages paid to men, all materials used in construction, such as timber, hardware, plaster, etc., which must be purchased by tender, and all tenders must be accepted by us in writing before the Contractor can negotiate any agreement.

I am confident this is the only way in which our work can be successfully carried out, in fact, I would hesitate very much to accept the responsibility of doing it any other way, knowing as much as I do of the inner workings of contractors around exhibition grounds.

I submitted this plan to Mr. Larkin and after I had explained the matter to him he dictated a letter to you stating that I had Col. Dennis and Sir Augustus Nanton of the Canadian Pacific Railway out to the exhibition grounds with me and we spent a whole day going into the methods of construction being used by the exhibition people and their contractors. On our return to the city, Col. Dennis, Sir Augustus Nanton and Mr. Jones, Canadian Pacific Architect, had a meeting at the close of which Col. Dennis told me my plan was the one they certainly would adopt and the firm who built our building would certainly build theirs.

I have only one recommendation to make in this connection and that is that I be given authority to conclude a contract with Messrs. Humphreys, Ltd., on the lines above indicated, as I am absolutely positive from the service we have had from this firm in the past that they will carry our work through satisfactorily. In the seven exhibition building contracts they have carried out for us, there has never been even a word of criticism from the Auditor General who has checked every item of expenditure incurred at all these different exhibitions.

The late Col. William Hutchison, Canadian Exhibition Commissioner, under whom I served for twelve years, was always given full authority and responsibility for concluding contracts, in fact, had the whole responsibility for Canada's exhibit and I feel sure that if I am given the same authority and responsibility, I can make Canada's exhibit the feature of the British Empire Exhibition."

In reference to the above mentioned memorandum I beg to confirm the statement made therein that same was duly submitted to the consideration of the members of the Cabinet in Council by the Hon. Mr. Stewart who in the

beginning of April, 1923, wrote to the Hon. P. C. Larkin, High Commissioner for Canada in London stating that the Cabinet had approved of Mr. Tolmie's recommendation.

I am attaching, herewith, certified copies of:—

(1) Agreement between A. W. Tolmie and Humphreys, Ltd.
(2) Specifications of contract.
(3) Plan of Pavilion.

In view of the fact that neither Mr. Tolmie nor the Department had any knowledge of the provisions of the Public Works Act referred to in your letter no tenders were asked for the erection of the Building, in question, an omission which is now too late to rectify as the building must now be completed. The reasons advanced by Mr. Tolmie, however, for awarding the contract to Humphreys Limited, on account of their previous experience in the erection of Exhibition buildings for the Government of Canada, appear to me very strong ones indeed under the circumstances, and this coupled with the fact that the whole proposition was duly considered by the Cabinet in Council, will I trust appeal to you as having been sufficient authority for Mr. Tolmie, on behalf of the Department, to proceed with this extraordinary undertaking in the manner he did.

As soon as all the sub-vouchers supporting the payments to Humphreys, Ltd., relating to the erection of the Pavilion have been received by the Department as promised in Mr. Tolmie's letter already quoted, they will be sent to your office for audit.

Yours truly,

W. J. EGAN, D.M.

The Auditor General.

Vote 352, British Empire Exhibition (Page H—53): Payment to Bank of Montreal for Loss on Purchase of Draft

AUDITOR GENERAL'S OFFICE, June 10, 1924.

SIR,—Your cheque No. 15561 issued on December 19th, last, is for the payment of $533.87 to the Bank of Montreal, Ottawa.

From the letter from the manager of the bank, which is submitted as a voucher for the payment, I gather that on December 17th, he was instructed by telephone to transfer the equivalent in sterling of $300,000 to the credit of A. W. Tolmie and L. R. Avery in the London, Eng., Branch, and that later on, on the same day, these instructions were cancelled and he was instructed to sell the proceeds. The particulars of this transaction were as follows:—

Purchased £66,733-8s-0d, at $4.49.55..		$300,000 00
Sold, £22,244-9s-4d, at $4.49..	$99,877 66	
Sold, £44,488-18s-8d, at $4.48-5/8.. ..	199,588 47	
Total proceeds of sale..		299,466 13
Loss..		$533 87

This amount of $533.87 is the only money that actually entered into the transaction, the bank simply charging your department with the difference between the amount authorized to be transferred and the total amount realized from the sale of the exchange.

As this transaction is a very unusual one, I have to ask for a full explanation of the same.

I am, Sir, your obedient servant,

WM. KEARNS, *Asst. A.G.*

The Deputy Minister of Immigration and Colonization.

DEPARTMENT OF IMMIGRATION AND COLONIZATION, June 16, 1924.

DEAR SIR,—I am in receipt of your letter of the 10th, instant referring to a payment of $533.87 made to the Bank of Montreal, Ottawa, by cheque No. 15561 of December 19th, 1923.

In answer I beg to submit the following explanation of this transaction given to me by the Accountant. On December 13th, a cablegram was sent by the Department to Mr. A. W. Tolmie, Exhibition Commissioner in charge of the Canadian Section of the British Empire Exhibition at Wembley Park, England, as follows,—

> "Please cable total estimate British Empire Exhibition for next year."

On the 15th of December the answer to above quoted cablegram, which had not emanated from his Office and which read as follows,—

> "Three hundred thousand dollars details mailed yesterday."

was put on the Accountant's desk without the cablegram to which the above was in answer. This was on a Saturday at 12.40 p.m.

The Accountant who was busy at the time, being under the impression that the cablegram contained a request for further credit in favour of Mr. Tolmie, passed it to one of his principal clerks without closer investigation which it is now realized would have avoided the deal in question, with the following notation:—"Please attend to this first thing Monday morning."

On Monday, the 17th December, the Clerk who was handling the cablegram in question *telephoned* to the bank of Montreal to obtain the rate of purchase of sterling prevailing that morning in order that the cheque be prepared at the proper rate of exchange to cover the amount of sterling to be purchased but without naming the amount required. The Bank, however, asked how much was required in order that they might proceed with the buying, which was to be made on the Montreal money market. They were then advised that the sum required was $300,000.00. In the meantime the British Empire Exhibition appropriation was checked and found not to contain sufficient funds to cover the $300,000.00 applied for. As soon as this was discovered and it was within a very short time the Bank was telephoned to cancel the application for the $300,000.00 and supply $200,000.00 only. Upon being advised that they had already purchased the larger amount they were instructed to sell $100,000.00 of it, which they did at a loss of $122.34, the sterling, according to the Bank, having dropped from $4.49.55 to $4.49.

While these telephone conversations were going on the Accountant happened to discuss with me matters referring to departmental estimates for 1924-25, which were then in course of preparation, and in discussing the estimates for the British Empire Exhibition, the cablegram re the $300,000.00 was mentioned.

As soon as he discovered that the amount mentioned in this cablegram was in relation to the British Empire Exhibition Appropriation and was not a request for a credit, as he thought, he got in touch with the Bank and instructed them to sell the $200,000.00 left of the $300,000.00 originally purchased. This was sold at the rate of $4.48 5/8 or at a loss of $411.53.

The transaction is an unfortunate one and is deeply regretted. It would be idle to add, however, that a repetition of a deal similar to this would be regarded much more seriously if it occurred again.

Yours truly,

W. J. EGAN, *D.M.*

The Assistant Auditor General.

Vote 352, British Empire Exhibition: Asking for Paid Cheques issued by Mr. A. W. Tolmie on account of British Empire Exhibition

AUDITOR GENERAL'S OFFICE, June 5, 1924.

SIR,—With reference to the expenditure by Mr. A. W. Tolmie in connection with the British Empire Exhibition, I beg to ask if the cheques for the various payments made by him have been received in your department; if so I should be glad if you would have those cheques transmitted to this office. If the cheques have not been received by you as yet I would suggest that Mr. Tolmie be communicated with and requested to forward these cheques at as early a date as possible. I am of the opinion that in this account as well as in all accounts of a similar nature the cheques form an important part of the proof of payment and should be submitted for examination in conjunction with the vouchers.

I am, Sir, your obedient servant,

WM. KEARNS, *Asst. A.G.*

The Deputy Minister of Immigration and Colonization.

NOTE.—The cheques requested were received in November, 1924.

Large Balances at Credit of Agents' Trust Accounts

AUDITOR GENERAL'S OFFICE, December 13, 1923.

SIR,—I beg to ask your attention to the folowing statement which gives the amounts for which your principal agents are bonded, and the amounts standing at the credit of their Trust Accounts on November 30 last.

Agent	Bonded for	Trust Account Balance, Nov. 30, 1923.
W. L. Barnstead, Halifax.. ..	$2,000 00	$ 1,250 00
J. V. Lantalum, St. John.....	3,000 00	.....
E. J. O'Connell, Quebec.....	3,000 00	.....
A. Regimbal, Montreal.....	3,000 00	7,934 48
J. C. Mitchell, Toronto.....	2,000 00	6,383 87
T. Gelley, Winnipeg.....	1,000 00	2,554 30
A. L. Jolliffe, Vancouver.....	5,000 00	65,709 94
S. N. Reid, Victoria.....	2,500 00	15,036 48

It will be observed that in the case of the last five of the above agents, the amount at the credit of their Trust Accounts is considerably in excess of the amount for which they are bonded. The excess is particularly noticeable in the case of the Vancouver office, on account of a special deposit of $45,000.00 in the month of November; the average balance at that office appears to lie between $15,000.00 and $20,000.00.

I consider that it is inadvisable to allow your agents to have at their disposal amounts so much in excess of their bonds. Would it be possible to bring these figures nearer to an equality, either by increasing the amount of the

bond or by limiting the amount which they are allowed to carry in the Trust Account to the amount of the bond, anything over that amount being remitted to your department for deposit in your Suspense Account. I should like to have your opinion on this point.

I shall also be glad if you will inform me what audit on the part of your department these Trust Accounts are subject to.

I am, Sir, your obedient, servant,

WM. KEARNS, *Asst. A.G.*

The Deputy Minister of Immigration and Colonization.

DEPARTMENT OF IMMIGRATION AND COLONIZATION, December 20, 1924.

DEAR SIR,—In reply to your favour of the 13th instant re bonding of our Agents at the sea ports, who have trust accounts, I may say that the amount they are individually bonded for compares favourably with the amount carried by commercial firms and other Departments, in comparison with the amount of money handled. At each of the ports mentioned not only is the Agent but also the Accountant is bonded. All withdrawals from these Trust accounts are made by official Government cheques which are signed by the Agent and countersigned by the Accountant.

Your suggestion that any amounts held over the amount of the bond should be remitted to our Department is not feasible. Taking Vancouver for instance, the large amount held there is caused by the application of P.C. 1275 of July 10th, 1923, passed under authority of the Chinese Immigration Act, which reads in part as follows:—

> "1. The owner, agent or master of any vessel entering a Canadian port from a port outside of Canada, carrying persons of Chinese origin or descent as members of the ship's list of officers or crew or other employee, shall, before a clearance or permit is granted to such vessel, deposit with the Chief Controller of Chinese Immigration, or the Controller, Immigration Officer in Charge at the port of arrival, or with the Chief Customs Officer where there is no Immigration Official, the sum of one thousand dollars in lawful currency of Canada for each member of the ship's list of passengers or crew or other employee of Chinese origin or descent, or, in lieu of such sum or sums of money, may place with the Chief Controller of Chinese Immigration at Ottawa a bond or bonds in favour of His Majesty for such sum or sums approved by the Chief Controller of Chinese Immigration, which shall be in sufficient amount to cover the penalties provided for in section 20 of the said Act.
>
> 2. Cash deposited as security will be returned to the owner, agent, master of such vessel or other person or persons depositing the same when the parties covered by the said security have been properly checked outward from Canada on board the vessel; provided, however, that where any such persons are not produced before the officer checking the vessel immediately prior to sailing one thousand dollars for each such missing person shall be deducted from the said amount in payment of the fine provided by section 20 of the said Act."

The $1,000 deposited for each Chinese member of the crew referred to in above P.C. has to be refunded to the party making the deposit when the boat leaves, which may be inside of 24 hours.

All amounts collected at outside ports are covered by one of three official Departmental forms, which are used, namely, a general receipt, a bond receipt, or a permit receipt.

The general receipt is used when a person pays in money for safe keeping, refunds, or makes other sundry payments. These receipts are made in triplicate, each set being numbered consecutively, one going to the person making payment, one for the office file dealing with the case and the other remains in the book.

The bond receipts are given to persons making a deposit covering the temporary admission to Canada of aliens. This form is made in triplicate and numbered consecutively and shows the amount of bond taken, the person making the payment, the person whose temporary admission is covered by the payment and the conditions under which they are granted temporary admission. There is also a refund receipt stub attached to the form which is signed by the person concerned, when the bond is refunded upon the conditions having been fulfilled. The original form is forwarded to Ottawa, the duplicate is kept by the person making the deposit and the triplicate remains in the book. When a refund is made the original refund receipt is sent to Ottawa and the triplicate one which remains in the book is signed by the party receiving the money. All these signatures are witnessed by a second party.

The permit receipt forms which are also made in triplicate and numbered consecutively are issued to persons making application for a permit to enter Canada under Sec. 4 of the Immigration Act. The original is sent to Ottawa with a trust account cheque attached and the permit is not issued until this remittance is received here. The duplicate is given to the person making the payment and triplicate stays in the book.

With the use of the above forms all items collected at the ports are covered by a receipt issued in triplicate the Department retaining two of them, one being held at Ottawa and the other remaining in the book at the port. The receipt forms sent to Ottawa are entered in books especially kept for that purpose. A monthly statement is received from each port showing the receipts and disbursements and also the details of the balance on hand in the trust account. A statement of the bank account in each case is also received each month direct from the bank.

Each sea port is visited by the Travelling Auditor of the Department twice a year and the smaller ports once a year, when he makes a complete audit of cash books, ledgers, receipt books, etc., and also goes through the files and office records to see that no transactions have taken place which were not entered in one of the receipt books and the cash book; he also takes particular care that the statements sent to Ottawa and the records at the port agree as to dates, etc.

The above system has been in vogue for several years and has been found to work out very satisfactorily. With the above explanation given you will, I think, agree with me that the amounts for which our officials at the ports are bonded are sufficient for the protection of the Department.

Yours truly,

W. J. EGAN, *D.M.*

The Assistant Auditor General.

Opinion of Department of Justice as to Power of the Governor in Council to remit Penalties imposed under the Immigration Act

AUDITOR GENERAL'S OFFICE, August 26, 1924.

SIR,—Section 92 of the Consolidated Revenue and Audit Act enacts that "The Governor in Council.....may remit.....any forfeiture or pecuniary penalty imposed or authorized to be imposed by any Act or Ordinance for any contravention of the laws relating to the collection of the revenue, or to the management of any public work producing toll or revenue, etc."

Section 48, sub-section 3 of the Immigration Act enacts that when an immigrant afflicted with idiocy, insanity or any loathsome disease, etc., has been brought to Canada by a transportation company, and it appears to the satisfaction of the agent or inspector in charge at the port that the existence of such disease or disability might have been detected by means of a competent medical examination at the time of the embarkation, the transportation company shall pay to the immigration agent or officer in charge, the sum of two hundred dollars.

On July 15th, 1924, an Order-in-Council (P.C. 74/1229) was passed authorizing the refund to the White Star Dominion Line of a fine of $200.00 imposed, under the authority of the section referred to above, by the immigration agent at Quebec; a copy of this Order-in-Council is enclosed. This refund, I have been informed, by the Department of Immigration and Colonization, is made under the authority of section 92 of the Consolidated Revenue and Audit Act.

I should like to have your opinion as to whether the penalty imposed in this case or like penalties imposed under the Immigration Act can be considered as being included in the class of penalties which Section 92 of the Consolidated Revenue and Audit Act gives the Governor in Council power to remit.

I am, Sir, your obedient servant,

GEORGES GONTHIER, A.G.

The Deputy Minister of Justice.

DEPARTMENT OF JUSTICE, October 25, 1924.

SIR,—Referring to your letter of the 20th August last in reference to the question whether the penalty imposed upon the White Star Dominion Line, under the provisions of Sec. 48, ss. 3, of the Immigration Act, in respect of the case of John H. Richards, or like penalties imposed under the said Act, can be considered as being within the class of penalties which the Governor in Council is given power to remit under sec. 92 of the Consolidated Revenue and Audit Act, I may say, in reply, that I am disposed to think that the power vested in the Governor in Council by that section does not extend to the remission of penalties of the character above mentioned, but I may add, for your information, that the Governor in Council would seem to have authority to remit penalties of this nature under the provisions of section 1084 of the Criminal Code.

I have the honour to be, Sir, your obedient servant,

W. STUART EDWARDS, Asst. D.M.

The Auditor General.

Crédit 53, Dépenses contingentes (Page H—10): Achat d'ameublement pour l'hôpital de l'Immigration à Halifax

BUREAU DE L'AUDITEUR GÉNÉRAL, 26 mai 1924.

MONSIEUR, — La pièce justificative n° 8 présentée à l'appui des dépenses faites au cours du mois de mars dernier, par M. W. L. Barnstead, agent d'Immigration à Halifax, représente un paiement de $64 à la *Nova Scotia Furnishing Company, Limited,* pour les meubles suivants:

1 mobilier de salon, 3 morceaux	$	50 00
1 berceuse		14 00

L'état indique que l'on a acheté ces meubles pour J. Ward, infirmier senior d'hôpital à Halifax. Si on les a achetés pour l'usage personnel de M. Ward, veuillez me dire qui a autorisé cet achat; si on les a achetés pour l'hôpital, comment se fait-il qu'on ne les a pas obtenus par l'entremise du ministère des Travaux publics, qui doit voir à l'entretien des édifices de l'Immigration. On trouvera dans les crédits affectés aux Travaux publics pour " loyers, réparations, ameublements, etc., des édifices ", une somme de $25,000 pour les édifices fédéraux de l'Immigration.

Je suis, monsieur, votre obéissant serviteur,

WM. KEARNS, *A.G. Adj.*

Le sous-ministre de l'Immigration et de la Colonisation.

MINISTÈRE DE L'IMMIGRATION ET DE LA COLONISATION, 26 juin 1924.

MONSIEUR, — En réponse à votre lettre du 26 mai au sujet d'un mobilier de salon et d'une berceuse achetés au coût de $64 par M. Barnstead, notre agent à Halifax, je vous ferai remarquer que ces meubles étaient destinés au local occupé par M. et Mme Ward dans notre édifice à Halifax. M. Ward est notre infirmier senior d'hôpital et Mme Ward est notre gouvernante à ce port, et, d'après la reclassification du Service Civil ils ont droit au logement.

Comme le ministère des Travaux publics ne fournit pas de meubles de ce genre, il faut que ce département les achète.

W. J. EGAN, *S.-M.*

L'Auditeur général adjoint.

Crédit 53, Immigration, dépenses contingentes (Page H—30): Paiement relatif au pavage de route à la frontière internationale

BUREAU DE L'AUDITEUR GÉNÉRAL, le 23 février 1924.

MONSIEUR,—Le chèque n° 5356 émis le 29 décembre dernier par le département de l'Immigration concerne un versement de $580.00 effectué à la compagnie A. B. Palmer, Limitée, de Vancouver, pour le matériel et la main-d'œuvre fournis pour le pavage de la route à la frontière internationale, à Blaine, 145 verges à $4. Une note faite au crayon sur la pièce justificative indique que la moitié de cette dépense doit être remboursée par le ministère des Douanes.

La pièce justificative n'est accompagnée d'aucune explication indiquant comment cette dépense est imputable au ministère de l'Immigration ou même au gouvernement fédéral. Veuillez, s'il vous plaît, nous donner des explications complètes à ce sujet.

J'ai l'honneur d'être, monsieur, votre obéissant serviteur,

WM. KEARNS, *A.G. adj.*

Le sous-ministre de l'Immigration et de la Colonisation.

MINISTÈRE DE L'IMMIGRATION ET DE LA COLONISATION, le 28 février 1924.

MONSIEUR,—Reçu votre honorée du 23 courant concernant un versement de $580.00 à la compagnie A. B. Palmer, Limitée, Vancouver, pour pavage de route à la frontière internationale, à Blaine, Washington, dont la moitié fut payée par le ministère des Douanes et l'autre moitié par notre ministère. L'immeuble de la douane et de l'immigration de cet endroit est un peu éloigné de la route afin de permettre aux automobiles de stationner pendant l'inspection. C'est pour le pavage de l'espace compris entre la grande route et l'immeuble que les deux ministères se sont tenus responsables et ont payé ce compte.

Agréez mes salutations empressées.

W. J. EGAN, *S.M.*

L'auditeur général adjoint.

Crédit 53, Immigration, dépenses contingentes (Page H—41): Achat de l'emplacement d'un entrepôt à Londres, Ang.

BUREAU DE L'AUDITEUR GÉNÉRAL, le 6 octobre 1924.

MONSIEUR,—Le chèque n° 4150 émis le 31 mars dernier par votre bureau de Londres, Ang., concerne le paiement de £1,300 à Beardmore & Webb, Ltd., en acompte sur l'achat par le gouvernement canadien d'un emplacement d'entrepôt, à Manor Park, Richmond.

Veuillez me dire qui vous a autorisé à négocier l'achat de cette propriété; à mon avis, l'autorisation du Gouverneur en Conseil était nécessaire.

Je constate que le reçu porte les mots "en acompte sur l'achat". Veuillez me dire si cela représente le prix total, et, si non, quel est le prix total et quand le reliquat sera payable. J'aimerais aussi avoir une description complète de la propriété.

J'ai l'honneur d'être, monsieur, votre obéissant serviteur,

WM. KEARNS, *A.G. adj.*

Le sous-ministre de l'Immigration et de la Colonisation.

MINISTÈRE DE L'IMMIGRATION ET DE LA COLONISATION, le 15 octobre 1924.

MONSIEUR,—J'ai l'honneur d'accuser réception de votre lettre du 6 courant concernant le chèque n° 4150 émis le 31 mars dernier par notre bureau de Londres au montant de £1,300 et payable à Beardmore & Webb, Ltd.

Ce chèque fut émis pour solder l'achat de l'emplacement d'un entrepôt pour les produits d'exposition à l'endroit appelé Manor Park Richmond, Londres. Le prix d'achat fut de £1,250, les honoraires de l'avocat, les timbres, etc., £43,19.4, laissant un reliquat de £6.0.8 qui fut versé au crédit du receveur général par notre bureau de Londres, le 24 juillet dernier.

Voici en résumé les événements qui provoquèrent l'achat de l'emplacement d'un entrepôt pour les produits d'exposition:—

1. Pendant plusieurs années nous avons loué un bâtiment à Liverpool dans le voisinage de notre succursale, mais les dommages causés aux produits par le débordement des tuyaux d'égout et par les souris et les rats nous obligèrent d'abandonner ce local.

2. Il y a environ cinq ans nous louâmes à Liverpool un étage d'un bâtiment moderne construit à l'épreuve du feu à un prix annuel, y compris les impôts et taxes, de £1,130. Nous considérâmes la dépense exces-

sive et nous décidâmes de chercher un immeuble ou un emplacement à un endroit plus accessible à la surveillance de notre bureau de Londres plutôt que de l'avoir à proximité d'une succursale comme celle de Liverpool.

3. Le surintendant de notre bureau de Londres fut le premier à nous soumettre une proposition concrète, un emplacement à Uxbridge, en dehors des limites de Londres, où nous aurions pu construire un bâtiment convenant à nos besoins. M. Tolmie, le commissaire des expositions, qui avait passé au delà d'une année à Londres, recommanda l'emplacement d'Uxbridge, vu qu'il était impossible de louer un local convenable.

4. Avant qu'aucune décision finale ne fut prise quant à l'emplacement d'Uxbridge, notre bureau de Londres nous informa qu'il avait trouvé un emplacement plus convenable, sept milles plus rapproché, que l'on pourrait obtenir au prix de £1,300. On prit une option de trois jours sur cet emplacement et comme on le trouvait de beaucoup supérieur à celui d'Uxbridge, le ministère autorisa l'achat par câblogramme. Nous n'eûmes pas le temps d'obtenir l'autorisation du Conseil.

5. Nous n'avons pas encore commencé la construction d'un entrepôt sur l'emplacement vu que les soumissions demandées indiquent que le bâtiment requis ne saurait être construit pour ce que nous considérons un prix raisonnable. M. Tolmie nous conseille de retarder la construction une autre année. Nous estimons que l'érection d'un entrepôt près de Londres non seulement permettra à notre bureau chef de surveiller directement les travaux mais réduira encore nos dépenses annuelles de £1,130 à environ £700. Dans le calcul précité nous tenons compte de l'intérêt sur le placement de la dépréciation, de l'entretien, des impôts, des taxes.

6. Je le regrette, mais nous n'avons pas de description complète de la propriété. Nous savons que ses dimensions sont de 75′ x 254′ et qu'elle est à proximité de deux lignes de chemins de fer; cela est absolument nécessaire, car une foule de nos produits doivent nous arriver par chemins de fer.

Je pourrais ajouter que le ministère a treize bureaux dans les Iles Britanniques (en dehors de Londres). Chacun de ces bureaux possède une montre où sont étalés plusieurs produits canadiens. De plus, nous faisons usage de deux grands camions-exposition qui portent des produits, et ces produits doivent être renouvelés comme dans le cas des montres. Nous mettons nos produits en exposition dans au delà de deux cents expositions agricoles de comté. Il nous faut un entrepôt pour l'emmagasinage et la préparation des produits ainsi que pour la réparation de nos voitures-exposition. Ces considérations démontrent la nécessité d'un local comme celui que nous cherchons à nous procurer.

Agréez mes salutations empressées.

F. C. BLAIR, *S.M. intérimaire.*

L'auditeur général adjoint.

Crédit 53, Immigration, dépenses contingentes (Page H—36): Frais de voyage par automobile, agence d'Aberdeen

BUREAU DE L'AUDITEUR GÉNÉRAL, le 28 mars 1924.

MONSIEUR,—Permettez-moi d'appeler votre attention sur les frais de voyage par automobile portés par M. D. E. Lothian, agent d'immigration à Aberdeen, à ses comptes de dépenses pour les mois de septembre, octobre, novembre et décembre derniers.

Le 19 septembre, M. Lothian partit d'Aberdeen en automobile pour aller faire une tournée de conférences; après avoir visité plusieurs endroits de l'île

principale, il passa à l'île Lewis, où il donna des conférences dans plusieurs villes; il revint à Aberdeen le 6 octobre. Le 5 novembre, il partit pour Dundee et autres endroits de la côte orientale de l'Ecosse; il revint à Aberdeen le 16 novembre. Entre le 30 novembre et le 19 décembre, il fit plusieurs voyages dans le voisinage d'Aberdeen, revenant le même jour.

Il fit tous ces voyages en automobile, évidemment utilisant sa propre automobile, car les paiements portés à son compte de dépenses paraissent avoir été faits à lui-même. Le nombre de milles parcourus en automobile fut de 755 dans le premier voyage, de 270 dans le second et de 494 dans les divers voyages accomplis au mois de décembre, faisant un total de 1,519 milles; son compte est de 1s. 6d. le mille, soit un total de £113-18s.-6d.

Ce prix me parait excessif; il représente environ 36½c. le mille. Le ministère de l'Intérieur et la Commission de l'établissement des soldats sur les terres ont tous deux fait une enquête minutieuse sur le coût du service des automobiles de l'Etat en ce pays; ils en sont venus virtuellement à la même conclusion, savoir: 8 cents le mille. Le taux que ces ministères accordent pour l'usage des automobiles privées est de 11 cents et 10 cents respectivement. Je ne saurais comprendre que l'on trouve raisonnable en Ecosse un taux trois fois et demie plus élevé que le taux canadien.

M. Murray, adjoint de M. Lothian, fit plusieurs tournées de conférences dans le voisinage d'Aberdeen vers la même époque. Les automobiles dont il fit usage furent louées de garages exploités en vue d'un bénéfice; le taux était de 9d. le mille, exactement la moitié du taux exigé par M. Lothian; de plus, le prix était basé sur le nombre de milles parcourus sans rien ajouter pour le temps que duraient les conférences. Si le taux régulier des garages de cette localité est de 9d. le mille, il me semble qu'un taux considérablement moindre, disons 6d., serait raisonnable pour une automobile privée, dont on ne devrait pas faire usage en vue de faire un profit.

Permettez-moi de vous demander si l'automobile était le mode le plus économique d'effectuer les voyages faits par M. Lothian. On ne devrait permettre l'emploi d'automobiles que quand c'est le seul moyen de voyager ou le moyen le plus économique.

Vous m'obligeriez en m'expliquant comment votre ministère a pu approuver le paiement du compte de M. Lothian apparemment excessif du chef de dépenses pour automobile.

J'ai l'honneur d'être, monsieur, votre obéissant serviteur,

GEO. GONTHIER, A.G.

Le sous-ministre de l'Immigration et de la Colonisation.

MINISTÈRE DE L'IMMIGRATION ET DE LA COLONISATION, le 23 avril 1924.

MONSIEUR,—En réponse à votre lettre du 28 écoulé concernant les frais de voyage par automobile portés au compte de M. D. E. Lothian, notre agent à Aberdeen, je dois dire qu'il est malheureux que le compte de 1s 6 d. le mille de M. Lothian ait été approuvé par nos bureaux de comptabilité de Londres et d'Ottawa sans la moindre contestation. Plus tard, toutefois, au mois de septembre 1923, ce taux fut porté à notre attention, et le 31 décembre 1923, M. Obed Smith, notre surintendant d'immigration à Londres, fut chargé de réduire immédiatement à 1s. le mille le taux autorisé; vous constaterez que ce nouveau taux a prévalu depuis le mois de décembre dernier.

Toutefois, vu l'opinion que vous exprimez dans votre lettre du 26 écoulé à l'effet que le taux par mille vous semble excessif et je suis entièrement de votre avis, j'écris aujourd'hui même à notre bureau de Londres lui demandant de

chercher à obtenir de M. Lothian un remboursement de 6d. le mille pour tous les comptes présentés avant le mois de janvier 1924.

Bien que, entre temps, j'ai fixé le prix à un shilling le mille pour nos agents des Iles-Britanniques, je demande à notre directeur de l'immigration européenne, M. W. R. Little, d'étudier cette question davantage en vue d'opérer une réduction, si possible, et afin qu'il connaisse à fond votre opinion en la matière je lui envoie une copie de votre lettre du 28 mars dernier. Un shilling peut vous paraître un chiffre trop élevé, mais j'ai pris l'avis de M. F. C. Blair, le sous-ministre adjoint suppléant de notre ministère, qui discuta cette question pendant son séjour en Angleterre l'été dernier; en raison du prix de l'essence, du prix très élevé des permis de circuler, £1 par c.v., ajouté au fait que le ministère ne contribue pas à l'entretien des automobiles, un shilling le mille ne paraît pas trop élevé.

J'espère que les explications précitées vous donneront satisfaction; je puis vous assurer que si après enquête, on constate qu'une réduction est possible, je ne tarderai pas à donner les instructions voulues.

Acceptez l'hommage de ma haute considération,

W. J. EGAN, S.-M.

L'Auditeur général.

Crédit 53, Dépenses contingentes de l'immigration (Page H—40) : Surpaiement à l'agent A. N. O'Kelly pour frais de déménagement

BUREAU DE L'AUDITEUR GÉNÉRAL, 7 octobre 1924.

MONSIEUR,—Un arrêté en Conseil (C.P. 65/1229) a été adopté le 15 juillet dernier, autorisant le paiement de £132-7-10 ($644.31) à M. A. N. O'Kelly, agent d'émigration, comme frais de déménagement de Glasgow à Southampton.

Votre bureau de Londres a déjà versé des sommes se chiffrant à $1,044.61 comme frais de déménagement à N. O'Kelly, soit un surpaiement de $400.30. Veuillez avoir la bonté de me faire part des mesures prises, si on en a pris, par votre département pour recouvrer ce surpaiement fait à M. O'Kelly.

Je suis, monsieur, votre obéissant serviteur,

WM. KEARNS, *A.G. adj.*

Le sous-ministre de l'Immigration et de la Colonisation.

MINISTÈRE DE L'IMMIGRATION ET DE LA COLONISATION, 14 octobre 1924.

CHER MONSIEUR,—En réponse à votre lettre du 7 courant au sujet de la somme de $400.30 due au département par M. A. N. O'Kelly, à la suite de déductions faites sur ses frais de déménagement de Glasgow à Southampton, je désire vous faire savoir qu'après l'adoption du C.P. 65/1229 du 15 juillet dernier, le comptable écrivit à M. W. R. Little, notre directeur de l'émigration européenne à Londres, Angleterre, lui demandant de prendre les mesures nécessaires pour se faire rembourser cette somme par M. O'Kelly. M. O'Kelly répondit à cette requête en demandant qu'on lui accorde le montant retranché. Le sous-ministre étudia de nouveau le cas avec soin, et écrivit le 17 septembre dernier à M. Little l'informant que M. O'Kelly serait obligé de rembourser la somme en question. Afin de vous faire part des instructions données à ce sujet, je vous citerai le dernier paragraphe de la lettre du sous-ministre, portant la date du 17 septembre, dont il question plus haut, qui se lit comme suit:—

"Il ne me reste donc pas d'autre alternative, il me faut demander à M. O'Kelly de rembourser les $400.30 dont il est question dans la lettre

du comptable du 25 juillet dernier. Cependant, vu que cette somme est considérable je suis prêt à en accepter le remboursement par versements, si M. O'Kelly le désire, afin de faciliter la chose. Ces versements devront, toutefois, être assez substantiels pour que le remboursement de la somme se fasse d'ici à la fin de l'exercice financier."

Le département n'a pas encore reçu de réponse à cette lettre, mais je ne doute aucunement que l'on suivra les instructions données et que l'on remboursera cette somme d'ici à la fin de l'année.

Espérant que vous serez satisfait de ces explications,

Je suis, bien à vous,

F. C. BLAIR, *S.-M. intérimaire.*

L'Auditeur général adjoint.

MINISTÈRE DE L'IMMIGRATION ET DE LA COLONISATION, 18 octobre 1924.

CHER MONSIEUR,—Pour revenir à votre lettre du 7 courant, au sujet du surpaiement fait à M. Andrew O'Kelly relativement à ses frais de déménagement de Glasgow à Southampton, je vous ferai remarquer que notre bureau de Londres nous apprend que M. O'Kelly s'engage à nous rembourser mensuellement la somme de £13-14-2 pendant les mois d'octobre, novembre, décembre, janvier et février, et de £13-14-3 pour le mois de mars 1925, ce qui complétera le remboursement.

Bien à vous,

F. C. BLAIR, *S.-M. intérimaire.*

L'Auditeur général adjoint.

Crédit n° 53, Dépenses contingentes de l'Immigration (Page H—41): Entente conclue avec W. T. Cranfield, Canadian Official Press Bureau

BUREAU DE L'AUDITEUR GÉNÉRAL, 6 octobre 1924.

MONSIEUR,—Le chèque n° 663, émis à votre bureau de Londres, Angleterre, au mois de juin 1923, représente un paiement de £218-15-0 fait à M. W. T. Cranfield, *Canadian Official Press Bureau*, "comme subvention pour le mois écoulé du 16 mai au 16 juin 1923, tel que convenu aux trois quarts de £3,500 par année." On a fait neuf autres versements semblables au cours de l'exercice 1923-24.

Veuillez avoir la bonté de me fournir les détails au sujet de l'entente conclue avec M. Cranfield, et de l'autorisation que vous aviez pour conclure cette entente.

Je suis, monsieur, votre obéissant serviteur,

WM. KEARNS, *A.G. adj.*

Le sous-ministre de l'Immigration et de la Colonisation.

MINISTÈRE DE L'IMMIGRATION ET DE LA COLONISATION, 15 octobre 1924.

CHER MONSIEUR,—J'accuse réception de votre lettre du 6 courant, me demandant de vous fournir les détails concernant les paiements faits par le bureau de Londres de ce département à M. W. T. Cranfield, *Canadian Press Bureau,* au cours de l'exercice 1923-24.

A titre de renseignements vous trouverez sous ce pli une copie de l'entente conclue par les diverses parties intéressées à ce projet de publicité, que le département a approuvé et qu'il considère comme de la publicité et des annonces achetées de M. Cranfield, sous le nom commercial de *Canadian Official Press Bureau.*

J'ajouterai que ce bureau fournit au département un rapport mensuel sur ses activités et les découpures de la publicité faite sur le Canada la circulation totale des articles publiés varie de trente-sept à trente-huit millions par mois. Nous pourrions vous fournir des copies de ces rapports mensuels, mais je ne crois pas que vous demandiez des copies des découpures car cela comporterait un travail énorme. Cependant vous serez toujours libre d'examiner ces découpures, car on les garde au bureau de notre directeur de publicité, M. R. J. C. Stead.

Bien à vous,

F. C. BLAIR, *S.-M. intérimaire.*

L'Auditeur général adjoint.

Crédit n° 53, Dépenses contingentes de l'Immigration (Page H—41): Avance à H. H. Bingham pour dépenses

BUREAU DE L'AUDITEUR GÉNÉRAL, 16 octobre 1924.

MONSIEUR, — Le chèque n° 6720, 1923-24, du département de l'Immigration, est une avance de $200 faite à M. Bingham, conférencier sur l'Immigration. Le chèque n° 1338, émis à Londres, Ang., le 20 août 1923, représente un autre paiement fait à M. Bingham au montant de £46-4s-8d ($225) comme " solde de frais de transport ". Le bureau de Londres a également payé la somme de £11-1s-1d à M. Bingham en règlement de comptes présentés pour frais de voyage pendant son séjour en Angleterre.

Je n'ai pas d'état de compte au sujet des $425 payés à M. Bingham à Ottawa et à Londres pour frais de voyages. Veuillez me faire savoir si M. Bingham a produit un état des dépenses faites en vertu de ces avances, et dans la négative, quelles mesures ont été prises pour obtenir cet état de compte.

Je suis, monsieur, votre obéissant serviteur,

WM. KEARNS, *A.G. adj.*

Le sous-ministre de l'Immigration et de la Colonisation.

MINISTÈRE DE L'IMMIGRATION ET DE LA COLONISATION, 31 octobre 1924.

CHER MONSIEUR, — J'accuse réception de votre lettre du 16 courant dans laquelle vous soulevez certaines questions concernant le chèque n° 6720, 1923-24, du département de l'Immigration, émis en faveur de H. B. Bingham.

Nous avons retardé à répondre à votre lettre à cause de l'absence d'Ottawa de l'honorable M. Stewart et de son secrétaire particulier. M. Stewart, qui était alors ministre intérimaire de ce département, a pris certaines mesures relatives au cas de M. Bingham. Dès que l'honorable M. Stewart sera de retour à Ottawa, nous essayerons de régler cette question.

Bien à vous,

F. C. BLAIR, *S.-M. intérimaire.*

L'Auditeur général adjoint.

Crédit n° 53, Dépenses contingentes de l'Immigration (Page H—43): Avance au Prof. A. Lange pour frais de conférences

BUREAU DE L'AUDITEUR GÉNÉRAL, 16 octobre 1924.

MONSIEUR, — Le chèque n° 6412 de 1923-24 est une avance de $500 faite au professeur A. Lange, conférencier continental. Le professeur Lange a également touché ses frais de transport de Montréal en Europe et un salaire de $150 par mois.

Je n'ai reçu aucun état de compte des dépenses faites par le professeur Lange en vertu de cette avance. Veuillez me faire savoir si votre département a reçu un tel état, et dans la négative, quelles mesures ont été prises pour obtenir un état détaillé des dépenses du professeur Lange.

Je suis, monsieur, votre obéissant serviteur,

WM. KEARNS, *A.G. adj.*

Le sous-ministre de l'Immigration et de la Colonisation.

MINISTÈRE DE L'IMMIGRATION ET DE LA COLONISATION, 22 octobre 1924.

CHER MONSIEUR, — J'accuse réception de votre lettre du 16 courant concernant l'avance de $500 faite pour frais de voyage au professeur Lange, conférencier continental. M. F. L. Price de votre bureau est passé chez notre comptable à ce sujet. Il a examiné les dossiers relatifs à la nomination de M. Lange, et je croyais que nous lui avions démontré d'une façon satisfaisante que le département avait tout fait pour obtenir un état de compte de ces dépenses.

Le professeur Lange a d'abord été nommé conférencier continental au mois de mai 1923 pour une période de 90 jours. A son retour au Canada il laissa un état de ses dépenses au bureau du ministre, qui fut remis au comptable en temps et lieu. Nos archives démontrent que le 4 septembre 1923, le comptable écrivit au professeur Lange à Waterloo, Ontario, lui retournant l'état de compte qui n'était pas bien préparé et lui demandant un état détaillé conformément aux règlements du gouvernement. On nous retourna cette lettre non ouverte. Il appert qu'après un bref séjour au Canada le professeur Lange retourna en Europe et continua ses conférences pendant une période de six mois à partir du 10 septembre 1923. Depuis cette date nous avons reçu plusieurs rapports du professeur Lange, démontrant qu'il fait de l'excellent travail, mais toutes les requêtes que nous lui avons adressées au sujet de ces $500 sont restées sans réponse. Nous n'avons aucunement négligé cette question et dès que nous recevrons l'état de compte demandé, nous vous le transmettrons.

Bien à vous,

F. C. BLAIR, *S.-M. intérimaire.*

L'auditeur général adjoint.

Crédit n° 53, Immigration, dépenses contingentes (Page H—46): Avances faites à l'hon. Mme Smith pour couvrir les frais d'une tournée de conférences

BUREAU DE L'AUDITEUR GÉNÉRAL, le 22 octobre 1924.

MONSIEUR,—Un arrêté en Conseil du 25 octobre 1923 (C.P. 2173 1/2) expose que le ministère de l'Immigration et de la Colonisation a conclu un arrangement avec l'honorable Mme Ellen Smith aux termes duquel elle devait donner en Grande-Bretagne une série de conférences sur le Canada, devant oc-

cuper une période de deux ou trois mois. Ce décret autorise de lui verser pour ses frais de subsistance la somme de $10 par jour, outre ses frais de déplacement et autres dépenses, pendant son séjour dans les Iles-Britanniques, à compter du 3 août au 5 octobre inclusivement. On versa à Mme Smith les sommes suivantes au compte de ses dépenses:

Le 24 juillet 1923, Ottawa, chèque n° 6909		$	200 00
Le 20 août 1923, Londres, chèque n° 1340	£50		243 33
Le 29 septembre, Londres, chèque n° 1917	£35		170 33
Le 21 novembre, Ottawa, chèque n° 11055			735 33
Montant des avances		$	1,348 99

Je n'ai encore reçu de votre ministère aucun exposé des dépenses de Mme Smith. Aux termes de l'arrêté ministériel, Mme Smith a droit à $640 à titre de frais de subsistance pour les 64 jours compris dans la période allant du 3 août au 5 octobre; il reste donc une somme de $708.99 dont elle n'a pas rendu compte. Veuillez me dire si elle a donné des explications au sujet de cette somme.

Permettez-moi d'ajouter que Mme Smith a touché $503.22, par l'entremise de votre bureau de Londres, à titre de traitement, du 16 juillet au 30 septembre, à $200.00 par mois.

J'ai l'honneur d'être, monsieur, votre obéissant serviteur,

WM. KEARNS, *A.G. adj.*

Le sous-ministre de l'Immigration et de la Colonisation.

MINISTÈRE DE L'IMMIGRATION ET DE LA COLONISATION, 25 octobre 1924.

MONSIEUR,—J'accuse réception de votre lettre du 22 courant concernant les dépenses faites par l'honorable Mme Ellen Smith lors d'un voyage en Grande-Bretagne.

Je dois vous dire que nous avons déjà commencé des démarches qui, j'espère, nous permettront de régler cette question dans une semaine ou une dizaine de jours.

Agréez mes salutations empressées,

F. C. BLAIR, *S.-M. intérimaire.*

L'Auditeur général adjoint.

Crédit n° 53, Immigration, dépenses contingentes: Paiement de l'impôt sur le revenu des fonctionnaires employés en Grande-Bretagne

BUREAU DE L'AUDITEUR GÉNÉRAL, le 19 décembre 1923.

MONSIEUR,—En examinant le compte des dépenses faites par votre ministère en Grande-Bretagne au cours de l'année financière 1922-23, je constate que des entrées sont faites par les diverses agences pour le paiement de l'impôt sur le revenu des membres du personnel; depuis plusieurs années les comptes portent un article semblable.

Tant que les fonctionnaires du gouvernement canadien employés au Canada n'étaient pas requis de payer l'impôt sur le revenu, on pouvait invoquer cette raison pour payer l'impôt sur le revenu des fonctionnaires canadiens employés en Grande-Bretange. Toutefois, les fonctionnaires du gouvernement canadien employés au Canada, vous le savez, sont maintenant tenus de payer l'impôt sur

le revenu à la municipalité et au gouvernement, et je ne vois aucune raison valide qui exempterait du paiement de l'impôt sur le revenu les fonctionnaires employés en Grande-Bretagne, alors que les fonctionnaires employés au Canada sont personnellement tenus de le payer.

Je désirerais connaître votre opinion sur ce sujet.

J'ai l'honneur d'être, monsieur, votre obéissant serviteur,

WM. KEARNS, *A.G. adj.*

Le sous-ministre de l'Immigration et de la Colonisation.

MINISTÈRE DE L'IMMIGRATION ET DE LA COLONISATION, 31 décembre 1923.

MONSIEUR,—J'ai reçu votre lettre du 19 courant concernant le paiement de l'impôt sur le revenu des membres du personnel de l'immigration en Grande-Bretagne.

Je reconnais la valeur de votre point de vue, mais je vous demanderais de tenir compte de la situation faite à l'employé posté outre-mer à titre de représentant officiel du ministère de l'Immigration et de la Colonisation. Naturellement, en vertu du précédent établi le fonctionnaire s'attend que le gouvernement paiera l'impôt sur son revenu; ce serait très pénible pour lui que de l'obliger de le payer lui-même, car je sais par expérience, même avec un salaire supérieur à celui de tous les autres fonctionnaires de ce ministère, qu'il est difficile de boucler son budget quand il faut jouer un rôle plus important que tout autre employé placé dans des conditions semblables et recevant un salaire analogue au Canada. En d'autres termes, dans les conditions présentes en ce pays, il est possible de se tirer d'affaire avec le revenu actuel, mais un représentant du Canada outre-mer qui doit jouer un certain rôle ne saurait le faire. Je suggérerais donc bien respectueusement que le paiement de l'impôt sur le revenu des fonctionnaires de toutes les divisions du service postées outre-mer soit considéré comme faisant partie de sa rémunération.

Agréez l'hommage de mes sentiments respectueux,

W. J. EGAN, *S.-M.*

L'Auditeur général adjoint.

BUREAU DE L'AUDITEUR GÉNÉRAL, le 2 avril 1924.

MONSIEUR,—J'ai l'honneur d'accuser réception de votre lettre du 31 décembre 1923, en réponse à la mienne du 19 décembre, concernant le paiement de l'impôt sur le revenu des employés des diverses branches de votre ministère postés dans les Iles-Britanniques.

Bien que ces paiements aient été faits pendant quelques années sans contestation de la part de notre bureau, je suis toutefois d'avis qu'ils n'ont jamais été sanctionnés par l'autorité compétente; si la coutume doit être continuée à l'avenir il faudra obtenir l'autorisation voulue.

A la fin de votre lettre vous suggérez que "le paiement de l'impôt sur le revenu des fonctionnaires de toute division du service employé outre-mer soit considéré comme faisant partie de sa rémunération". Si l'on juge devoir considérer le paiement de l'impôt sur le revenu comme faisant partie du salaire, on pourrait demander à la Commission du Service civil de modifier la classification, en tant qu'elle concerne les fonctionnaires employés outre-mer, en ajoutant à l'article touchant le traitement des mots comme ceux-ci, par exemple: "Le paiement de la taxe imposée sur le traitement reçu du gouvernement canadien peut

être ajouté aux taux précités." Il y a une autre alternative: le crédit couvrant les dépenses imprévues de votre ministère pourrait contenir une clause autorisant le paiement de l'impôt sur le revenu officiel de vos fonctionnaires employés outre-mer.

J'ai l'honneur d'être, monsieur, votre obéissant serviteur,

GEORGES GONTHIER, *A.G.*

Le sous-ministre de l'Immigration et de la Colonisation.

MINISTÈRE DE L'IMMIGRATION ET DE LA COLONISATION, 23 avril 1924.

CHER MONSIEUR GONTHIER,—J'ai reçu en son temps votre lettre du 2 avril. Je crois que la fin de ma lettre du 31 décembre vous a induit en erreur, car elle ne vous a pas bien fait comprendre l'argument que je voulais avancer.

En disant que " le paiement de l'impôt sur le revenu des fonctionnaires de toute division du service employés outre-mer devrait être considéré comme faisant partie de leur rémunération ", je n'avais en vue que le Canadien désigné au Canada pour occuper une position outre-mer et non pas les fonctionnaires que nous pouvons employer dans leur pays respectif pour les travaux d'écriture ou autres dans nos bureaux.

Personnellement, je ne vois aucune raison pour que nous payions aucune partie de l'impôt sur le revenu des nationaux d'un pays quelconque employés dans nos bureaux situés dans leur pays respectif, puisque, règle générale, ils reçoivent un peu plus qu'ils pourraient obtenir à tout autre emploi de l'endroit. Mais dans le cas d'un employé canadien désigné à occuper un poste outre-mer, je sais, par expérience, que l'obliger à payer l'impôt sur son revenu, c'est le mettre dans une situation difficile, car s'il veut faire honneur au rang qu'il occupe en sa qualité de représentant du Canada, il n'a pas trop de son salaire et de ses frais de subsistance, et cela sans faire d'extravagances.

Agréez mes salutations empressées,

W. J. EGAN, *S.-M.*

L'Auditeur général.

MINISTÈRE DE L'IMMIGRATION ET DE LA COLONISATION,

Le 22 septembre 1924.

MONSIEUR, — Référant à votre lettre du 2 avril dernier concernant le paiement par le gouvernement canadien de l'impôt sur le revenu levé sur le traitement de certains fonctionnaires canadiens employés dans les Iles-Britanniques, je dois dire que le paiement de cet impôt a été discontinué.

Agréez l'hommage de mes sentiments distingués,

F. C. BLAIR, *S.-M.*

L'Auditeur général.

Crédit n° 352, Exposition de l'Empire britannique (Page H—51): Paiements faits à John Bull, paysagiste, pour la décoration du pavillon canadien à Wembley

BUREAU DE L'AUDITEUR GÉNÉRAL, le 5 juin 1924.

MONSIEUR, — La pièce justificative n° 456, datée à Londres le 17 avril 1924, est un reçu de John Bull, paysagiste, pour la somme de deux mille cinq cent livres (£2,500) payées par la Commission d'exposition nommée par le gouvernement canadien, pour du travail exécuté au pavillon canadien, à Wembley Park.

Je désirerais avoir des renseignements complets sur la nature et la quantité du travail accompli. Si vous avez conclu une entente ou un contrat avec John Bull, veuillez m'en envoyer une copie.

Les divers reçus attachés à la pièce justificative démontrent que la somme de £2,500 ne fut pas toute payée le 17 avril, mais que des versements furent effectués de temps à autre.

Le 4 décembre 1923	£	300
Le 17 " "		500
Le 16 janvier 1924		500
Le 7 février "		500
Le 7 mars "		500
Le 17 avril "		200

Ces comptes ne sont pas indiqués dans les rapports mensuels de M. Tolmie. La somme globale de £2,500 figure à l'état supplémentaire des dépenses présenté au mois d'avril dernier. Comme M. Tolmie donne chaque mois un état d'espèces en caisse et en banque, je ne puis comprendre comment il a pu faire de tels rapports quand il appert qu'il a fait des versements aux mois de décembre, janvier, février et mars qui ne figurent pas aux états des déboursés pour chacun de ces mois.

J'ai l'honneur d'être, monsieur, votre obéissant serviteur,

WM. KEARNS, *A.G. adj.*

Le sous-ministre de l'Immigration et de la Colonisation.

MINISTÈRE DE L'IMMIGRATION, le 17 novembre 1924.

MONSIEUR, — En réponse à votre honorée du 6 courant concernant les versements effectués à John Bull, paysagiste à l'Exposition de l'empire britannique, pour la somme de £2,500, lesquels versements ne figurent pas dans les rapports mensuels, j'ai l'honneur de dire que le commissaire canadien de l'exposition, à Londres, comme explication, déclare qu'il a traité comme espèces en caisse les avances faites à M. John Bull aux termes du contrat qu'on lui avait adjugé, et qu'il considérait comme tout à fait régulier de les porter au rapport du mois où on avait effectué le paiement final. Vous constaterez que le règlement final eut lieu le 27 juin 1924, la somme totale étant de £5,350. Vous trouverez ci-incluse une copie du contrat passé avec M. Bull.

Je vous adresse sous pli séparé tous les chèques-reçus que j'ai en main concernant la lettre de crédit relative à l'exposition de l'empire britannique; dès que Londres m'en aura envoyé la balance je vous les adresserai.

Votre humble serviteur,

F. C. BLAIR, *S.-M. suppléant.*

L'Auditeur général adjoint.

BUREAU DE L'AUDITEUR GÉNÉRAL, le 24 novembre 1924.

MONSIEUR,—Je désire attirer de nouveau votre attention à ma lettre du 5 juin 1924, relativement aux paiements faits par la Commission des expositions du gouvernement canadien à John Bull, artiste paysagiste, pour du travail exécuté au pavillon canadien, au parc Wembley.

Dans cette lettre, je mentionnais le fait que les paiements faits à différentes dates durant les mois de décembre, janvier, février, mars et avril n'avaient pas été indiqués dans les rapports mensuels des dépenses courantes, mais que le total des paiements ainsi faits, £2,500 avait été inclus dans le rapport supplémentaire des déboursés pour l'année 1923-24, en avril.

Un examen des chèques émis par M. Tolmie, que nous avons reçus récemment, révèle le fait qu'en outre des paiements à John Bull, énumérés dans ma lettre du 5 juin, on avait antérieurement émis en sa faveur les chèques suivants:

Chèque n° 16, 8 août	1923, pour peinture de paysages.....	£ 200-0-0
Chèque n° 69, 13 sept.	1923, pour peinture de paysages.....	200-0-0
Chèque n° 84, 27 sept.	1923, pour peinture de paysages.....	300-0-0
Chèque n° 122, 15 oct.	1923, pour peinture de paysages.....	200-0-0
Chèque n° 162, 8 nov.	1923, pour peinture de paysages.....	330-0-0
Total..		£1,230-0-0

Aucune mention de ces paiements n'avait été faite dans les rapports mensuels des déboursés et chacun de ces chèques, qui furent immédiatement changés par M. Bull, porte la mention à l'encre rouge de la main de M. Avery: " Déposé de nouveau le 9 novembre ". Les deux contrats conclus avec M. Bull, d'après les copies qui nous ont été transmises récemment, portent les dates du 5 octobre 1923 et du 12 janvier 1924 respectivement, de sorte que les trois premiers paiements en acompte ont été faits avant que les contrats n'aient été conclus.

Vu que ces cinq paiements semblent avoir été remboursés, j'aimerais à obtenir de vous une explication de l'émission de ces chèques.

Votre humble serviteur,

WM. KEARNS, *A.G. adj.*

Au sous-ministre de l'Immigration et de la Colonisation.

Crédit 352, Exposition de l'Empire britannique (Page H—51): Contrat avec Humphreys, Limited, pour la construction du pavillon canadien à Wembley

BUREAU DE L'AUDITEUR GÉNÉRAL, 13 février 1924.

MONSIEUR,—Je dois attirer votre attention sur les paiements suivants de M. A. W. Tolmie à Humphreys, Limited, relativement au contrat de cette compagnie pour la construction du pavillon canadien à l'exposition de l'empire britannique.

Pièce justificative 113, 6 octobre 1923. £16,369-19s-5d.
Pièce justificative 175, 13 novembre 1923. £25,984-18s-11d.

Ces paiements ont été faits sur certificats signés par M. I. O. Turcotte, un des représentants de votre ministère et M. Leslie E. Williamson, architecte.

Il semble que les certificats pour le paiement sont basés sur les comptes qu'ont soumis les entrepreneurs à la fin de chaque mois, indiquant en détail la somme de travail exécuté et les matériaux livrés sur l'emplacement. On devrait envoyer ces comptes détaillés à ce bureau à l'appui des certificats pour le paiement. Je dois aussi demander copie du contrat signé avec Humphreys, Limited, aussi bien que des devis.

L'alinéa 2 de l'article 36 de la Loi concernant les travaux publics dit que "Chaque fois que pour quelques travaux, il est nécessaire de demander ou s'il est demandé des soumissions, le ministre soumet au Gouverneur en Conseil toutes les soumissions reçues pour ces travaux et l'entreprise est adjugée conformément

à l'ordre du Gouverneur en Conseil". Comme je n'ai rien qui m'indique qu'un arrêté en Conseil ait été passé pour l'adjudication de ce contrat, je dois vous demander si on s'est conformé aux dispositions de l'article cité plus haut dans le cas de ces travaux.

Je suis, monsieur, votre obéissant serviteur,

WM. KEARNS, *A.G. adj.*

Au sous-ministre de l'Immigration et de la Colonisation.

MINISTÈRE DE L'IMMIGRATION ET DE LA COLONISATION, 29 avril 1924.

CHER MONSIEUR,—Je dois vous référer à votre lettre du 13 février dernier touchant le contrat pour la construction du pavillon canadien à l'exposition de l'empire britannique. On n'a pas répondu plus tôt à votre lettre parce que nous avons dû correspondre d'abord avec M. A. W. Tolmie, notre officier en charge de la section canadienne à cette exposition et je ne crois pas pouvoir faire mieux que de citer en partie la réponse de M. Tolmie qui dit:—

"J'ai reçu votre lettre du 27 février concernant le compte de Humphreys, Limited. Une copie en a déjà été envoyée. Quant à l'article de la loi concernant les travaux publics que cite l'Auditeur général, je dois dire que j'en ai jamais entendu parler au cours de ma longue expérience, car ce contrat a été adjugé de la même manière que tous les autres que nous avons dû faire exécuter. Je puis dire, cependant, qu'à la fin de mars dernier, j'ai préparé pour l'honorable M. Stewart un mémoire exposant en détail ce que je me proposais de faire relativement au contrat de l'édifice, et M. Stewart présenta ce mémoire au Conseil des ministres et m'informa qu'on l'avait accepté.

Pour ce qui est des soumissions, je dois dire qu'on n'en a pas demandé dans ce cas, car c'était une entreprise plus ou moins à commission; nous avons eu un estimateur de la *British Surveyors' Association* pour le contrat principal qu'il a estimé à £60,000; MM. Humphreys devaient recevoir 10 p. 100 sur ce montant. Ces messieurs ont fait des travaux additionnels que l'on devait payer d'après la même entente que j'ai expliquée dans ma lettre de la semaine dernière.

Je dois dire que ces travaux ont toujours été exécutés de cette façon à toutes les expositions depuis que je suis ici, et nous avons toujours eu l'entière approbation du gouvernement, et c'est la première fois que le bureau de l'Auditeur soulève des objections.

Il est impossible d'envoyer toutes les pièces justificatives à l'appui de ces états dans le moment, mais tous les documents sont reliés en un volume considérable que l'on expédiera à Ottawa lorsque les travaux seront terminés. Nous allons nous réserver une marge suffisante au cas où il se produirait une erreur quelconque. Je dirai cependant que le tout a été vérifié avec le plus grand soin et je ne crois pas qu'il y ait la moindre possibilité d'un remboursement."

Dans la lettre que nous venons de citer, M. Tolmie parle d'un mémoire qu'il a adressé à l'honorable M. Stewart, alors ministre suppléant de l'Immigration et de la Colonisation, traitant du contrat pour le pavillon canadien; à titre de renseignement, je vais aussi citer une partie du mémoire de M. Tolmie à l'honorable Chas. Stewart. Il écrit:—

"L'érection des édifices presse"

"A mon avis, la partie la plus importante de notre travail actuellement est le contrat pour l'érection du pavillon canadien.

Lorsque je me trouvai à Londres, je supposai que les travaux seraient exécutés comme par le passé. Conséquemment, je me rendis chez Humphreys, Limited, qui ont construit nos édifices aux expositions suivantes: Milan, Italie, 1906; Dublin, Irlande, 1907; Franco-Britannique, Londres, 1911; Gand, Belgique, 1913; San-Francisco, Cal., 1915. A chacune de ces expositions, le pavillon canadien fut toujours complété le premier et toujours prêt pour le jour d'ouverture.

Naturellement, cette compagnie savait ce dont nous avions besoin comme pavillon d'exposition et en travaillant de concert avec ses représentants, j'ai pu publier dans le *London Times*, par l'entremise de M. Larkin, une photographie du pavillon canadien projeté, dix jours après mon arrivée en Angleterre. J'ajouterai ici, que l'Australie travaille depuis six mois à Londres sur des plans et n'a pu encore en arriver à une décision. Je me suis mis à l'œuvre et ai fait préparer tous les plans de détails de notre pavillon que j'ai soumis à l'approbation des architectes officiels de l'exposition qui se sont déclarés très satisfaits de l'exactitude des détails et de la connaissance évidente de ce que doit être un édifice d'exposition.

L'édifice doit être une construction temporaire de coût minime, tout en tenant compte du fait que le Canada doit avoir un édifice conforme aux règles de la vraie architecture.

J'ai fait préparer une formule de contrat avec la Humphreys, Limited, qui stipule que ces messieurs recevront une somme égale à 10 p. 100 du coût estimatif des travaux; si le coût dépasse cette estimation, ils ne recevront aucune somme additionnelle; s'il n'atteint pas le montant fixé, ils ne recevront que 10 p. 100 du coût réel. L'entente est comme suit: Si l'estimation initiale est de £60,000, ils recevront £6,000; si l'édifice coûte davantage, ils ne recevront aucune somme additionnelle; si l'édifice ne coûte que £55,000, ils ne recevront que £5,500. Dans le but d'assurer toute la protection possible, j'ai chargé M. H. R. Adams, Q.S.A., d'étudier nos plans et de soumettre un coût estimatif de construction sur lequel on pourrait baser le pourcentage de MM. Humphreys. Pour ce service, j'acceptai de payer à M. Adams la somme de cinquante guinées. La *Quantity Surveyors Association of Great Britain* l'avait fortement recommandé. Avec ce genre de contrat, nous avons notre propre pointeur et notre comptable qui vérifient chaque semaine tous les salaires des hommes et tous les matériaux qui entrent dans la construction, comme le bois, la quincaillerie, le mortier, etc., qu'il faut acheter par soumissions et toutes les soumissions doivent être acceptées sous notre signature avant que l'entrepreneur puisse aller plus loin.

Je suis persuadé que c'est là la seule façon d'exécuter convenablement ce travail; de fait, j'hésiterais à en accepter la responsabilité si on devait procéder autrement, car je connais si bien les machinations des entrepreneurs aux environs des terrains d'exposition.

Je soumis ce plan à M. Larkin et après lui avoir expliqué la question, il vous dicta une lettre dans laquelle il déclarait que j'avais amené le colonel Dennis et sir August Nanton du Pacifique-Canadien aux terrains de l'exposition et que nous avions consacré toute une journée à étudier les modes de construction en honneur parmi les exposants et leurs entrepreneurs. A notre retour à la ville, le colonel Dennis, sir Augustus Nanton et M. Jones, architecte du Pacifique-Canadien, eurent une assemblée après laquelle le colonel Dennis me dit que mon plan était certainement celui qu'ils adopteraient et que la compagnie qui devait construire notre édifice aurait certainement leur contrat.

Je n'ai qu'une recommandation à faire sous ce rapport et c'est que l'on m'autorise à signer avec MM. Humphreys, Limited, un contrat conforme à ce que j'expose ci-dessus, car je suis absolument convaincu,

d'après ce que cette compagnie nous a donné dans le passé, qu'elle nous donnera entière satisfaction. Dans le passé, l'Auditeur général n'a jamais soulevé la moindre objection aux travaux de construction de pavillons d'exposition que cette compagnie a exécutés pour nous et il a vérifié chacun des item des dépenses de toutes ces expositions.

Dans le passé, on a toujours accordé à feu le colonel William Hutchison, commissaire canadien des expositions, sous qui j'ai servi pendant douze ans, pleine et entière autorité en ce qui concernait les contrats; de fait, on lui laissait l'entière responsabilité de la section canadienne de l'exposition, et je suis persuadé que si on m'accorde la même autorité et la même responsabilité, je me fais fort de faire de la section canadienne une des sensations de l'exposition de l'empire britannique."

Relativement au mémoire cité plus haut, je désire confirmer la déclaration qu'on y fait que ce mémoire a été dûment soumis à la considération du Conseil des ministres par l'honorable M. Stewart qui, au commencement d'avril 1923, écrivit à l'honorable M. P. C. Larkin, Haut-Commissaire du Canada à Londres, lui déclarant que le cabinet avait approuvé la recommandation de M. Tolmie.

Vous trouverez ci-joint, des copies certifiées:—

(1) De l'entente signée entre A. W. Tolmie et Humphreys, Limited.
(2) Des devis du contrat.
(3) Du plan du pavillon.

Vu le fait que ni M. Tolmie ni le ministère n'étaient au courant des dispositions de la Loi concernant les travaux publics, auxquelles réfère votre lettre, on n'a demandé aucune soumission pour la construction de l'édifice dont il s'agit, omission qu'il est maintenant impossible de rectifier, car l'édifice doit être terminé. Les raisons qu'avance M. Tolmie, cependant, pour l'adjudication du contrat à la Humphreys, Limited, vu leur expérience dans l'érection de pavillons d'exposition pour le gouvernement du Canada, me semblent très fortes dans les circonstances, et ceci, ajouté au fait que le Gouverneur en Conseil a eu occasion d'étudier la proposition, devrait vous convaincre que M. Tolmie avait l'autorité suffisante de prendre, au nom du département, une décision, comme il l'a fait, dans cette circonstance exceptionnelle.

Aussitôt que l'on aura reçu toutes les pièces justificatives secondaires se rapportant aux paiements faits à la Humphreys, Limited, pour l'érection du pavillon, comme M. Tolmie a promis de les expédier dans sa lettre déjà citée, nous les transmettrons à votre bureau pour vérification.

Bien à vous,

W. J. EGAN, *S.-M.*

A l'Auditeur général adjoint.

Crédit n° 356, Exposition de l'Empire britannique (Page H—53): Paiement à la banque de Montréal pour perte sur l'achat d'une traite

BUREAU DE L'AUDITEUR GÉNÉRAL, 10 juin 1924.

MONSIEUR,—Vous avez émis le 19 décembre dernier un chèque, n° 15561, au montant de $533.87 en faveur de la banque de Montréal. Dans la lettre du gérant de la banque, produite comme pièce justificative de ce paiement, je trouve que le 17 décembre, on lui a demandé par téléphone de transférer à la succursale de Londres, Angleterre, l'équivalent en argent sterling de la somme de $300,000 au crédit de A. W. Tolmie et L. R. Avery, et que plus tard, le même jour, cet

ordre a été annulé et on a demandé de vendre les effets achetés. Voici les détails de cette transaction:—

Achat de £66,733- 8ch.-0d. à $4.49.55.....		$300,000.00
Vente de 22,244- 9ch.-4d. à $4.49.....	$ 99,877.66	
Vente de 44,488-18ch.-8d. à $4.48⅝.....	$199,588.47	
Produit total des ventes.....		299,466.13
Perte		$ 533.87

Ce montant de $533.87 est la seule somme qui soit réellement entrée dans la transaction, la banque mettant simplement le ministère responsable de la différence entre le montant autorisé pour le transfert et le montant réalisé par la vente de la devise anglaise.

Vu que cette transaction est bien extraordinaire, je dois vous demander des explications à ce sujet.

Je demeure, monsieur,

Votre obéissant serviteur,

WM. KEARNS, *A.G. adj.*

Au sous-ministre de l'Immigration et de la Colonisation.

MINISTÈRE DE L'IMMIGRATION ET DE LA COLONISATION, 16 juin 1924.

CHER MONSIEUR,—J'ai reçu votre lettre du 10 courant au sujet d'un paiement de $533.87 fait à la banque de Montréal par le chèque n° 15561 en date du 19 décembre 1923.

En réponse, je dois vous transmettre l'explication suivante donnée par le comptable. Le 13 décembre, le ministère reçut un câblogramme de M. A. W. Tolmie, commissaire en charge du pavillon canadien de l'exposition de l'empire britannique à Wembley, Angleterre, comme suit:

> "Veuillez câbler le crédit total pour l'exposition britannique pour l'année prochaine."

Le 15 décembre, la réponse à ce câblogramme, réponse ne venant pas du bureau du comptable et rédigée comme suit:

> "Trois cent mille dollars détails par malle hier."

fut placée sur le bureau du comptable sans le premier câblogramme de demande. Il était alors 12.40 p.m., un samedi.

Le comptable était alors très occupé, et croyant que le câblogramme contenait une demande de fonds en faveur de M. Tolmie, il passa ce document à l'un de ses principaux commis pour l'étudier plus attentivement, en ajoutant la note: "Veuillez vous occuper de cette question d'abord lundi matin"; il comprend maintenant que sans cela on aurait évité cette transaction.

Le lundi, 17 décembre, le commis qui avait reçu ordre de s'occuper du télégramme *téléphona* à la banque de Montréal pour savoir le prix courant de la devise sterling afin de préparer le chèque au taux couvrant exactement le montant d'argent sterling qu'il voulait acheter, sans donner le montant requis. La banque demanda quel était le montant requis afin de procéder immédiatement à l'achat sur la bourse de Montréal. On lui dit alors qu'il fallait $300,000.00. Dans l'intervalle, on vérifia le crédit destiné à l'exposition de l'empire britannique, et l'on constata qu'il ne restait pas assez de fonds pour fournir les $300,000.00 demandées. On téléphona aussitôt à la banque, et cela très peu de temps après la première demande, d'annuler la demande de $300,000.00 et de ne fournir

que $200,000.00. Sur la réponse que la banque avait déjà acheté des effets sterling pour le premier montant, on lui donna ordre de revendre une valeur de $100,000.00, ce qu'elle fit avec perte de $122.34, l'argent sterling, au dire de la banque étant tombé de $4.49.55 à $4.49.

Pendant ces conversations téléphoniques, le comptable vint à discuter les questions se raportant au budget du ministère pour 1924-25, alors en cours de préparation, et en parlant du crédit pour l'exposition de l'Empire britannique, on lui mentionna le câblogramme concernant les $300,000.00.

Aussitôt qu'il apprit que le montant mentionné dans ce câblogramme se rapportait au crédit destiné à l'exposition de l'empire britannique et n'était pas une demande de fonds comme il l'avait cru, il se mit en communication avec la banque, et lui donna ordre de vendre le reste des $300,000.00, soit $200,000.00. Cette vente se fit au taux de $\$4.48\frac{5}{8}$, soit une perte de $411.53.

Nous regrettons profondément le fait de cette transaction malheureuse. Inutile d'ajouter que la situation serait beaucoup plus grave, si elle venait à se répéter.

Bien à vous,

W. J. EGAN, *S.-M.*

A l'Auditeur général adjoint.

Crédit n° 352, Exposition de l'Empire britannique: Demande des chèques honorés émis par A. W. Tolmie, au compte de l'exposition de l'empire britannique

BUREAU DE L'AUDITEUR GÉNÉRAL, 5 juin 1924.

MONSIEUR,—Au sujet des frais payés par M. A. W. Tolmie relativement à l'exposition de l'Empire britannique, je voudrais savoir si les chèques couvrant les divers paiements faits par lui sont revenus à votre ministère; dans ce cas je serais heureux de les avoir à ce bureau. Si vous ne les avez pas encore reçus, je vous suggère de les demander à M. Tolmie afin qu'il vous les envoie le plus tôt possible. Je suis d'avis que pour ce compte, comme pour tous les autres de même nature, les chèques forment une partie importante de la preuve du paiement, et doivent être soumis à l'audition avec les pièces justificatives.

Je demeure, monsieur,

Votre obéissant serviteur,

WM. KEARNS, *A.G. adj.*

Au sous-ministre de l'Immigration et de la Colonisation.

REMARQUE.—Les chèques ci-dessus mentionnés ont été reçus durant le mois de novembre 1924.

Soldes considérables au crédit des comptes de fiducie des agents

BUREAU DE L'AUDITEUR GÉNÉRAL, le 13 décembre 1924.

MONSIEUR, — Je désire attirer votre attention sur l'état suivant qui donne le montant de la caution fournie par chacun de vos principaux agents, et les montants au crédit de leurs comptes de fiducie au 30 novembre dernier.

Agent	Caution.	Compte de fiducie. Solde au 30 novembre 1923.
W. L. Barnstead, Halifax.....	$ 2,000 00	$ 1,250 00
J. V. Lantalum, St. John.....	3,000 00	.....
E. J. O'Connell, Québec.....	3,000 00	.....
A. Regimbal, Montréal.....	3,000 00	7,934 48
J. C. Mitchell, Toronto.....	2,000 00	6,383 87
T. Gelley, Winnipeg.....	1,000 00	2,554 30
A. L. Joliffe, Vancouver.....	5,000 00	65.709 94
S. N. Reid, Victoria.....	2,500 00	15,036 48

On remarquera que dans le cas des cinq derniers agents de la liste susmentionnée, le montant au crédit de leur compte de fiducie dépasse considérablement le montant de leur caution. L'excédent se fait surtout remarquer dans le cas du bureau de Vancouver, à cause d'un dépôt spécial de $45,000 fait au mois de novembre; le solde ordinaire de ce bureau varie de $15,000 à $20,000.

Je considère qu'il n'est pas sage de mettre à la disposition de vos agents des sommes dépassant ainsi le chiffre de leur caution. N'y aurait-il pas moyen de ramener ces chiffres au même niveau, soit en augmentant le montant de la caution ou en limitant le montant du compte de fiducie au chiffre de la caution; tout ce qui dépasserait ce montant devrait être remis à votre département et déposé à votre compte provisoire. J'aimerais à connaître votre opinion à ce sujet.

Je serais également très heureux d'apprendre de quelle manière votre département vérifie ces comptes de fiducie.

Je suis, monsieur, votre obéissant serviteur,

WM. KEARNS, *A.G. adj.*

Le sous-ministre de l'Immigration et de la Colonisation.

MINISTÈRE DE L'IMMIGRATION ET DE LA COLONISATION, 20 décembre 1924.

CHER MONSIEUR,—En réponse à votre lettre du 13 courant concernant la caution fournie par nos agents aux ports de mer, qui disposent de comptes de fiducie, je vous ferai remarquer que le montant des cautions individuelles se compare favorablement au montant exigé par des maisons commerciales et d'autres départements, si on considère le montant d'argent en jeu. A chacun des ports mentionnés le comptable tout aussi bien que l'agent doit fournir une caution. Tous les retraits d'argents sur ces comptes de fiducies se font au moyen de chèques officiels du gouvernement, signés par l'agent et contresignés par le comptable.

Votre suggestion à l'effet de faire remettre au département tout montant en sus de la caution n'est pas réalisable. Prenons le port de Vancouver, par exemple: il faut y garder une somme considérable pour appliquer le C.P. 1275 du 10 juillet 1923, adopté sous l'empire de la Loi de l'Immigration chinoise, qui se lit comme suit:

> 1. Le propriétaire, l'agent ou le capitaine de tout vaisseau qui entre dans un port canadien venant d'un port situé hors du Canada, et transportant des personnes d'origine ou de descendance chinoise qui figurent sur la liste des officiers du bord, de l'équipage ou de tous autres employés devra, avant qu'un congé ou permis puisse être accordé à ce vaisseau, déposer au bureau du Contrôleur en chef de l'Immigration chinoise, du Contrôleur ou de l'Agent d'immigration en charge au port d'arrivée, ou de

l'Agent de Douane en chef, là où il n'y a pas d'agent d'immigration, la somme de mille dollars en monnaie légale du Canada pour chaque passager, chaque membre de l'équipage ou chaque employé de toute autre catégorie, d'origine ou de descendance chinoise, ou bien, au lieu de cette somme ou de ces sommes d'argent, il pourra remettre au Contrôleur en chef de l'Immigration chinoise à Ottawa une ou des cautions en faveur de Sa Majesté pour une somme ou des sommes approuvées par le Contrôleur en chef de l'Immigration chinoise et suffisantes pour couvrir les peines prévues par l'article 20 de ladite loi.

2. L'argent déposé comme garantie sera retourné au propriétaire, à l'agent, au capitaine dudit vaisseau ou à toute autre personne ou toutes autres personnes qui l'auront déposé, lorsqu'il aura été dûment constaté que les personnes auxquelles s'applique ladite garantie ont bien quitté le Canada à bord du vaisseau; il est prévu, toutefois, que dans le cas où quelques-unes de ces personnes ne seraient pas produites devant le fonctionnaire chargé de l'inspection du vaisseau immédiatement avant le départ, mille dollars seront retenus sur ladite somme pour chaque personne manquante, en payement de l'amende prévue par l'article 20 de la dite loi.

La somme de $1,000 déposée pour chaque membre de l'équipage de descendance chinoise, dont il est question dans le C.P. susmentionné, devra être remboursée à la personne qui a fait le dépôt, lorsque le bateau quitte le port, ce qui peut se faire en moins de 24 heures.

Toute perception d'argent à ces ports de mer comporte l'émission de l'une des trois formules officielles employées par le département, à savoir, le reçu général, le reçu-caution, ou le reçu-permis.

On donne un reçu général lorsqu'une personne dépose une somme d'argent, fait un remboursement, ou autres paiements divers. On prépare ces reçus en triplicata, chaque série portant un numéro consécutif; on en donne une copie à la personne qui fait le paiement, on en garde une dans les archives du bureau, et l'autre reste dans le livre.

On donne un reçu-caution aux personnes qui font un dépôt pour couvrir l'admission temporaire d'aubains au Canada. On prépare cette formule en triplicata et on la numérote consécutivement. On y inscrit le montant de la caution fournie, le nom de la personne qui fait le paiement, le nom de la personne dont le paiement couvre l'admission temporaire et les conditions auxquelles on accorde cette admission temporaire. On trouve également un reçu de remboursement attaché à la formule, que doit signer la personne intéressée lorsqu'on lui rembourse le montant de la caution sur preuve qu'elle a rempli les conditions. On transmet la première copie à Ottawa, on donne la deuxième à la personne qui fait le dépôt et on garde la troisième dans le livre. Lorsque l'on fait un remboursement, on envoie l'original du reçu de remboursement à Ottawa et on fait signer la troisième copie qui reste dans le livre par la personne recevant l'argent. Toutes les signatures apposées à ces documents le sont en présence d'un témoin.

On remet un reçu-permis, préparé en triplicata et numéroté consécutivement, aux personnes qui demandent un permis d'entrer au Canada en vertu de l'article 4 de la loi de l'immigration. On envoie l'original à Ottawa avec un chèque tiré sur le compte de fiducie, et on n'émet pas le permis avant d'avoir reçu cet argent ici. On donne une copie de ce reçu à la personne qui fait le paiement et on garde la troisième dans le livre.

Toute perception d'argent aux ports comporte l'émission en triplicata de l'une de ces formes de reçu; le département en garde deux copies, l'une à Ottawa et l'autre dans le livre au port. On inscrit les formules de reçu envoyées à Ottawa dans des livres tenus spécialement à cette fin. Chaque port transmet un état

mensuel indiquant les recettes et les dépenses, ainsi que le détail du solde restant au compte de fiducie. La banque transmet également chaque mois au département un état du compte de banque dans chaque cas.

L'inspecteur-vérificateur du département visite chaque port de mer deux fois, et les ports de moindre importance une fois l'an. Il fait une vérification complète des livres de caisse, des grands-livres, des livres de reçus, etc. Il examine également tous les dossiers et les archives des bureaux afin de s'assurer si toutes les transactions ont été inscrites dans l'un des livres de reçus et dans le livre de caisse, et compare les états envoyés à Ottawa et les copies gardées aux ports quant à la date, etc.

Ce système est en vogue depuis plusieurs années et a toujours donné satisfaction. J'espère que les explications susmentionnées vous convaincront que le montant de la caution fournie par nos fonctionnaires à ces ports est suffisant pour protéger le département.

Bien à vous,

W. J. EGAN, *S.-M.*

L'Auditeur général adjoint.

Opinion du ministère de la Justice relativement au pouvoir du Gouverneur en Conseil de remettre les peines imposées aux termes de la loi de l'Immigration

BUREAU DE L'AUDITEUR GÉNÉRAL, le 26 août 1924.

MONSIEUR,—L'article 92 de la Loi du revenu consolidé et de l'audition décrète que "Le Gouverneur en Conseil.....peut remettre..... toute confiscation ou amende imposée ou dont l'imposition est imposée par toute loi ou ordonnance pour toute infraction des lois relatives à la perception du revenu ou à l'administration des travaux publics rapportant des taxes ou revenus, etc."

L'article 48, paragraphe 3 de la Loi de l'immigration stipule que lorsqu'un immigrant affligé d'idiotie, d'insanité ou de toute maladie dégoûtante, etc., a été amené au Canada par une compagnie de transport, et qu'il apparaît, à la satisfaction de l'agent ou de l'inspecteur préposés au port que l'existence de cette infirmité mentale ou physique aurait pu être découverte au moyen d'un examen médical fait par un homme compétent lors de l'embarquement, la compagnie de transport doit payer à l'agent d'immigration ou au préposé, la somme de deux cents dollars.

Le 15 juillet 1924 un arrêté en Conseil a été passé (C.P. 74/1299) autorisant le remboursement à la compagnie *White Star Dominion Line* d'une amende de $200.00 imposée, aux termes et sous l'autorité de l'article auquel nous venons de faire allusion, par l'agent d'immigration à Québec. On trouvera sous ce pli une copie de cet arrêté en Conseil. Ce remboursement, m'a-t-on dit, est fait sous l'autorité de l'article 92 de la Loi du revenu consolidé et de l'audition.

J'aimerais à savoir si, à votre avis, la peine imposée dans ce cas ou les peines semblables imposées aux termes de la Loi de l'immigration peuvent être considérées comme faisant partie de la catégorie des peines que l'article 92 de la Loi du revenu consolidé et de l'audition permet au Gouverneur en Conseil de remettre.

Je suis, monsieur, votre obéissant serviteur,

GEORGES GONTHIER, *A.G.*

Le sous-ministre de la Justice.

MINISTÈRE DE LA JUSTICE, le 25 octobre 1924.

MONSIEUR,—En réponse à votre lettre en date du 20 août dernier à propos de la question de savoir si la peine imposée à la *White Star Dominion Line*, aux termes des dispositions de l'article 48, paragraphe 3, de la Loi de l'immigration, relativement au cas de John H. Richards, ou les peines semblables imposées aux termes de la dite loi, peuvent être considérées comme faisant partie de la catégorie des peines que le Gouverneur en Conseil a le pouvoir de remettre sous l'autorité de l'article 92 de la Loi du revenu consolidé et de l'audition, je puis vous déclarer que je suis porté à croire que le pouvoir conféré au Gouverneur en Conseil par cet article ne s'étend pas à la rémission des peines de la nature de celles mentionnées ci-dessus, mais je puis ajouter, pour votre gouverne, qu'il semblerait que le Gouverneur en Conseil soit autorisé à remettre les peines de cette nature aux termes des stipulations de l'article 1084 du Code criminel.

J'ai l'honneur d'être, monsieur, votre obéissant serviteur,

W. STUART EDWARDS, *S.-M. adj.*

L'Auditeur général.

AUDITOR GENERAL'S REPORT
1923-24

PART "I"

INDIAN AFFAIRS DEPARTMENT

DETAILS OF EXPENDITURE AND REVENUE
AND INDIAN TRUST FUND

RAPPORT DE L'AUDITEUR GÉNÉRAL
1923-24

PARTIE "I"

MINISTERE DES AFFAIRES INDIENNES

DÉTAIL DES DÉPENSES ET DES REVENUS
ET DU FONDS FIDUCIAIRE

Indian Affairs Department: Summary of Expenditure and Revenue — **Ministère des Affaires indiennes: Sommaire des dépenses et des revenus**	Page in Part I — Page dans la partie I	$ cts.	$ cts.
Expenditure—Dépenses			
Civil Government—Gouvernement civil—			
Salaries	3	144,141 86	
Contingencies	5	18,180 74	
			162,322 60
Annuities paid under Statute—Rentes annuelles versées en vertu de la loi	5	.....	212,587 00
Nova Scotia—Nouvelle-Ecosse—			
Salaries	6	5,585 71	
Medical attendance and medicines	6	16,222 92	
Relief	6	22,940 28	
Aid to agriculture	7	1,672 60	
Repairs to roads and dyking	7	1,263 42	
Miscellaneous and unforeseen	7	2,445 16	
			50,130 09
New Brunswick—Nouveau Brunswick—			
Salaries	8	2,584 98	
Medical attendance and medicines	8	7,286 55	
Relief	8	16,614 05	
Aid to agriculture	8	912 43	
Repairs to roads, etc	8	272 50	
Miscellaneous and unforeseen	8	1,659 20	
			29,329 71
Prince Edward Island—Ile du Prince-Edouard—			
Salaries	8	1,040 00	
Medical attendance and medicines	8	1,189 50	
Relief and seed grain	8	1,550 17	
Miscellaneous	8	150 20	
			3,929 87
Ontario and Quebec—Ontario et Québec—			
Relief, medical attendance and medicines	9	97,955 14	
General expenses	9	91,486 53	
Repairs to roads and bridges, and drainage	12	20,462 77	
Clearing land and purchase of stock in Northwestern Ontario	13	316 44	
Enquiry into claims of Chippewa and Mississagua Indians	13	15,079 00	
			225,299 88
Manitoba, Saskatchewan, Alberta and Northwest Territories— Manitoba, Saskatchewan, Alberta et Territoires du Nord-Ouest—			
Expenses of agencies	14	702,207 81	
Sioux	27	8,987 28	
Surveys	28	7,953 90	
			719,148 99
British Columbia—Colombie-Britannique—			
Expenses of agencies	29	236,321 83	
Surveys, roads, irrigation and dyking	34	13,552 58	
			249,874 41
Yukon—			
Relief, medical attendance and medicines	34	10,166 77	
General expenses	34	3,440 91	13,607 68
Indian Education—Instruction des Indiens—	34	.....	1,943,486 09
General—En général—			
Relief to destitute Indians in remote districts	54	73,699 30	
Prevention of the spread of tuberculosis	55	31,024 76	
Epidemics of smallpox and other diseases	55	22,806 55	
General legal expenses	55	8,277 27	
Surveys, Ontario, Quebec and Maritime Provinces	56	1,827 33	
Printing and stationery (outside service)	56	6,591 01	
Registration fees, *re* births, marriages and deaths	56	178 50	
Suppression of liquor traffic	56	3,000 00	
			147,404 72
Public Service Retirement Act of 1920—Loi de retraite du service public, 1920	56		1,680 00
Miscellaneous—Divers—			
Gratuities paid under Statute	56	706 66	
Provisional Bonus Allowance, Vote 435	56	71,183 02	71,889 68
Total expenditure—Total des dépenses	..	.....	3,830,690 72

Indian Affairs Department: Summary of Expenditure and Revenue — **Ministère des Affaires indiennes: Sommaire des dépenses et des revenus**	Page in Part I — Page dans la partie I	$ cts.	$ cts.
Revenue—Revenus			
Casual revenue—Revenu casuel	58	.....	102,542 44
Miscellaneous Trust Accounts—Comptes fiduciaires divers			
Commissioner's Trust Accounts—Comptes fiduciaires du commissaire			
Greater Production Scheme—Encouragement à une plus grande production	59		
Regina Warehouse Account—Compte de l'entrepôt à Régina	60		
Indian Trust Fund Accounts—Comptes du fonds fiduciaire des Indiens			
Summary of balances—Sommaire des soldes	61		
Summary of accounts—Sommaire des comptes	62		
Band accounts—Comptes des groupes	82		
Miscellaneous accounts—Comptes divers	..		

Abatements — Fonds de retraite	**Indian Affairs: Salaries at Ottawa** — **Affaires indiennes: Traitements à Ottawa**	Salary — Traitements	Bonus — Boni
$ cts.		$ cts.	$ cts.
	Superintendent General—Surintendant général		
	Hon. Chas. Stewart (salary shown under Interior Dept.)		
	Civil Government Salaries—Traitements du gouvernement civil		
‡	Deputy Superintendent General— D. C. Scott, 12 m	6,000 00	
‡	Assistant Deputy and Secretary— J. D. McLean, 12 m	4,500 00	
45 00	W. Adkins, messenger-clerk, 12 m	900 00	315 00
	K. H. Allan, private secretary's allowance, 12 m	600 00	
72 00	G. Armstrong, senior clerk-bookkeeper, 12 m	1,440 00	261 00
114 00	H. N. Awrey, principal account-clerk, 12 m	2,280 00	60 00
65 00	M. Back, clerk-stenographer, 12 m	1,300 00	
21 68	A. B. Bailey, clerk-stenographer, April 1 to Aug. 14 at $1,300	482 25	
42 00	P. J. Bernard, file clerk, 4 m. at $600, 8 m. at $960	840 00	315 00
60 00	K. E. Boast, clerk-stenographer, 12 m	1,200 00	60 00
93 00	J. Bradley, prin. account clerk, 6 m. at $1,800, 6 m. at $1,920	1,860 00	90 96
65 00	M. H. Brennan, clerk-stenographer, 12 m	1,300 00	
54 75	A. E. Bristow, engrosser, 9 m. at $1,080, 3 m. at $1,140	1,095 00	72 00
144 00	H. J. Bury, supervisor Indian timber lands, 12 m	2,880 00	
65 00	G. C. Caddy, clerk-typist, 12 m	1,300 00	
157 50	J. C. Caldwell, chief clerk, 9 m. at $3,120, 3 m. at $3,240	3,150 00	
159 00	J. D. Chéné, sen. assistant engineer, 12 m	3,180 00	
65 00	W. Churchill, clerk-stenographer, 12 m	1,300 00	
65 00	H. Coghlan, clerk-stenographer, 12 m	1,300 00	
135 00	G. A. Conley, departmenal accountant, grade 3, 12 m	2,700 00	
114 00	C. A. Cooke, principal clerk, 12 m	2,280 00	60 00
20 00	S. Davies, clerk-stenographer, 5 m. to Mar. 31 at $960	400 00	83 25
50 00	W. A. Downing, messenger-clerk, 12 m	1,000 00	315 00
50 00	A. Doyle, junior clerk-typist, 12 m	1,000 00	315 00
138 00	H. Fabien, principal translator, 12 m	2,760 00	
129 00	H. Fairchild, assistant engineer, 12 m	2,580 00	
87 00	J. H. Fee, departmental accountant, grade 1, 12 m	1,740 00	150 00
165 75	R. T. Ferrier, supt. of Indian Education, 3 m. at $3,180, 9 m. at $3,360	3,315 00	
81 00	G. A. Gorrell, senior clerk of supplies 12 m	1,620 00	
99 00	H. Graham, departmental accountant, grade 1, 12 m	1,980 00	63 00
54 00	I. M. Green, clerk-stenographer, 12 m	1,080 00	254 25
‡	B. Hayter, packer and helper, 9 m. to Dec. 31 at $1,020 (deceased)	765 00	236 25
63 00	V. E. Hood, clerk-bookkeeper, 12 m	1,260 00	
65 84	H. Hooper, sen. file clerk, 2 m at $1,300, 10 m. at $1,320	1,316 66	282 00
150 00	E. Jean, departmental accountant, grade 3, 12 m	3,000 00	
45 00	F. Johnston, messenger-clerk, 12 m	900 00	315 00
62 50	L. E. Langdon, junior clerk-typist, 12 m	1,250 00	

Abatements — Fonds de retraite	Indian Affairs: Salaries at Ottawa — Affaires indiennes: Traitements à Ottawa	Salary — Traitements	Bonus — Boni
$ cts.	*Civil Government Salaries*—Con.—*Traitements du gouvernement civil*—Suite	$ cts.	$ cts.
144 00	T. R. L. MacInnes, head clerk, 12 m	2,880 00	
144 00	A. F. MacKenzie, head clerk, 12 m	2,880 00	
71 25	E. MacRitchie, sen. law clerk-stenographer, 3 m. at $1,380, 9 m. at $1,440	1,425 00	
†56 70	E. S. Martin, senior clerk, 12 m	1,620 00	
66 00	A. F. Masta, clerk-bookkeeper, 12 m	1,320 00	279 00
‡	G. M. Matheson, head clerk, 12 m	2,880 00	
‡	M. D. Maxwell, principal clerk, 12 m	1,800 00	
56 25	E. McBride, file clerk, 3 m. at $1,080, 9 m. at $1,140	1,125 00	315 00
65 00	M. McIntosh, clerk-typist, 12 m	1,300 00	
400 00	F. C. MacKenzie, clerk-stenographer, 10 m. to Mar. 31 at $960	800 00	83 25
81 00	E. McLatchie, sen. clerk-stenographer, 12 m	1,620 00	
56 25	E. Meitz, clerk-stenographer, 3 m. at $1,080, 9 m. at $1,140	1,125 00	72 00
*57 60	R. B. Moffatt, head clerk, 12 m	2,880 00	
93 00	K. Moodie, secretary to executive, 12 m	1,860 00	69 00
57 00	E. J. Morgan, file clerk, 12 m	1,140 00	315 00
74 25	H. C. B. Morris, sen. clerk-bookkeeper, 3 m. at $1,440, 9 m. at $1,500	1,485 00	261 00
50 10	F. Munro, packer and helper, 10 m. at $1,000, 2 m. at $1,020	1,003 30	315 00
12 00	Mary Ann O'Connor, clerk-stenographer, 3 m. to Mar. 31 at $960	240 00	315 00
9 03	Mary Agnes O'Connor, jr. clk.-stenographer, Dec. 13 to Mar. 31 at $600	180 65	28 45
124 50	P. J. O'Connor, head clerk, 3 m. at $2,400, 9 m. at $2,520	2,490 00	
100 50	H. O'Donahoe, prin. clerk, 3 m. at $1,920, 9 m. at $2,040	2,010 00	
*32 40	H. G. Ogilvy, senior clerk, 12 m	1,620 00	
144 00	R. G. Orr, architect, 6 m. at $2,820, 6 m. at $2,940	2,880 00	
210 00	F. H. Paget, accountant and purchasing agent, 12 m	4,200 00	
144 00	C. C. Parker, inspector of Indian agencies, grade 2, 12 m	2,880 00	
96 00	G. Patrick, senior map-draughtsman, 12 m	1,920 00	63 00
30 75	E. C. Pescod, jun. clerk-typist, 9 m. at $600, 3 m. at $660	615 00	94 50
65 00	B. Phelan, clerk-stenographer, 12 m	1,300 00	
114 00	P. Phelan, principal clerk, 12 m	2,280 00	60 00
49 50	L. M. Ritchie, clerk-typist, 6 m. at $960, 6 m. at $1,020	990 00	83 25
172 50	D. F. Robertson, chief surveyor, 3 m. at $3,360, 9 m. at $3,480	3,450 00	
65 00	H. G. Russell, clerk-stenographer, 12 m	1,300 00	
45 00	W. Scott, messenger-clerk, 12 m	900 00	315 00
52 50	L. L. Shane, clerk-stenographer, 6 m. at $1,020, 6 m. at $1,080	1,050 00	315 00
‡	J. W. Shore, departmental accountant, grade 1, 12 m	2,100 00	60 00
48 75	A. Smith, file clerk, 9 m. at $960, 3 m. at $1,020	975 00	83 25
90 00	A. St. Louis, principal clerk, 12 m	1,800 00	119 00
144 00	J. D. Sutherland, head clerk, 12 m	2,880 00	
60 00	A. M. Tench, clerk-typist, 12 m	1,200 00	60 00
37 50	M. O. Walton, clerk-stenographer, 7 m. at $600, 5 m. at $960	750 00	89 83
164 70	W. R. White, chief of party, general surveys, 12 m. at $9 per diem	3,294 00	
192 00	A. S. Williams, departmental solicitor, 12 m	3,840 00	
	Civil Government Contingencies—Dépenses contingentes du gouvernement civil		
	S. Davis, clerk-stenographer, 7 m. to Oct. 31 at $960	560 00	
	G. M. Garrow, clerk-stenographer, July 3 to Jan. 19 at $960	523 88	
	G. Guenette, clerk-stenographer, April 1 to Oct. 21 at $960	534 20	45 38
	F. C. MacKenzie, clerk stenographer, 2 m. to May 31 at $960	160 00	46 28
	F. Marengere, office boy, Jan. 21 to Mar. 31 at $300	58 87	
	Mary Ann O'Connor, clerk-stenographer, 9 m. to Dec. 31 at $960	720 00	
5,735 80	Total	146,698 81	6,734 90
	Charged as follows—		
	Civil Government—Salaries	144,141 86	
	Civil Government—Contingencies	2,556 95	
	Bonus Allowance, Vote 435	.....	6,734 90
		146,698 81	6,734 90

*Superannuation Fund, No. 1. †Superannuation Fund, No. 2. ‡35 years service completed.

Indian Affairs: Civil Government Contingencies **Affaires indiennes: Dépenses contingentes du gouvernement civil**	$ cts.
Salaries at Ottawa..... .....(Page I—4)	2,556 95
Stationery Office supplies, $3,360.19; King's Printer's account, $3,622.01.....	6,982 20
Subscriptions to newspapers, $163.18; telegrams, $1,741.75.....	1,904 93
Postage, $500; blueprints, $831.14; sundries, $333.98.....	1,665 12
Travelling expenses: Hon. Chas. Stewart, $450; P. J. Bernard, $15.05; H. J. Bury, $23; J D. Chéné, $302.91; G. A. Conley, $51.95; R. T. Ferrier, $235.55; H. M. Graham, $121.38; E. Jean, $181.35; A. F. Mackenzie, $125.80; R. G. Orr, $1,125.81; F. H. Paget, $260.19; C. C. Parker, $1,233.22; P. Phalen, $13.78; D. Robertson, $117.53; D. C. Scott, $609.97; J. D. Sutherland, $148.35; A. S. Williams, $55.70.....	5,071 54
Total.	18,180 74

Annuities paid under Statute—Rentes annuelles versées en vertu de la loi

Manitoba, Saskatchewan and Alberta: Chiefs, $25; Councillors, $15; Indians, $5—
Manitoba, Saskatchewan et Alberta: Chefs, $25; Conseillers, $15; Indiens, $5—

Assiniboine agency: 2 councillors; 202 Indians.....	1,040 00
Battleford agency: 7 chiefs; 7 councillors; 1,115 Indians; arrears, 1 at $7, 1 at $5	5,867 00
Birtle agency: 3 chiefs; 5 councillors; 406 Indians.....	2,180 00
Blackfoot agency: 2 chiefs; 10 councillors; 683 Indians.....	3,615 00
Blood agency: 1 chief; 5 councillors; 1,151 Indians.....	5,855 00
Carlton agency: 6 chiefs; 11 councillors; 1,219 Indians; arrears $45.....	6,455 00
Clandeboye agency: 7 chiefs; 22 councillors; 2,424 Indians; arrears, $90; principal of annuity on enfranchisement, 5 at $100.....	13,215 00
Crooked Lake agency: 3 chiefs; 5 councillors; 639 Indians; arrears, $5.....	3,350 00
Duck Lake agency: 2 chiefs; 3 councillors; 768 Indians; commutation, $50; arrears, $25.....	4,010 00
Edmonton agency: 4 chiefs; 3 councillors; 680 Indians; arrears, $50; commutation, $50.	3,645 00
File Hills agency: 2 councillors; 358 Indians; arrears, $5.....	1,825 00
Fisher River agency: 2 chiefs; 9 councillors; 1,502 Indians; arrears, $15; principal of annuity on enfranchisement, 8 at $100; total, $8,610, less $15, overpaid in 1922-23.	8,595 00
Fort Churchill and York Factory: 2 chiefs; 3 councillors; 523 Indians; arrears, $405; commutations, $150.	3,265 00
Fort Frances agency: 13 chiefs; 28 councillors; 830 Indians; arrears, $45.....	4,940 00
Fort Resolution agency: 6 chiefs; 16 councillors; 1,676 Indians; arrears, $245....	9,015 00
Fort Simpson agency: 8 chiefs; 13 councillors; 2,072 Indians; arrears, $1,495; gratuity to Indians on coming into treaty, 162 at $7.....	13,384 00
Fort Smith agency: 4 chiefs; 10 councillors; 1,247 Indians; arrears, $180; commutations, $100.....	6,765 00
Hobbema agency: 1 chief; 5 councillors; 846 Indians; arrears, $35.....	4,365 00
Isle à la Crosse agency: 9 chiefs; 19 councillors; 2,182 Indians; arrears, $65; commutations, $150.	11,635 00
Kenora agency: 13 chiefs; 27 councillors; 2,135 Indians; arrears, $335.....	11,740 00
Lesser Slave Lake agency: 9 chiefs; 24 councillors; 2,790 Indians; arrears, $135; gratuities to Indians on coming into treaty, 51, $357.....	15,027 00
Moose Mountain agency: 1 chief; 2 councillors; 217 Indians.....	1,140 00
Norway House agency: 5 chiefs; 13 councillors; 2,526 Indians; arrears, $10; principal of annuity on enfranchisement, 2 at $100.....	13,160 00
Onion Lake agency: 6 chiefs; 12 councillors; 949 Indians; arrears, $45.....	5,120 00
Pas agency: 8 chiefs; 20 councillors; 2,021 Indians; arrears, $15; commutations, 18, $900.	11,520 00
Peigan agency: 1 chief; 4 councillors; 380 Indians.....	1,985 00
Pelly agency: 1 chief; 4 councillors; 588 Indians.....	3,025 00
Portage la Prairie agency: 13 chiefs; 28 councillors; 2,258 Indians; arrears, $100	12,135 00
Qu'Appelle agency: 2 chiefs; 2 councillors; 450 Indians.....	2,330 0
Saddle Lake agency: 2 chiefs; 7 councillors; 803 Indians; arrears, $85; commutations, $100.	4,355 00
Sarcee agency: 1 chief; 1 councillor; 153 Indians.....	805 00
Stony agency: 3 chiefs; 5 councillors; 599 Indians.....	3,145 00
Touchwood agency: 5 chiefs; 7 councillors; 1,038 Indians; arrears, $25.....	5,445 00

Annuities paid under Statutes—Concluded **Rentes annuelles versées en vertu de la loi**—Fin	$ cts.
Treaty 9, Ontario: Indians at $4—Traité 9, Ontario: Indiens à $4	
Abitibi Indians: Dominion band, 114; Ontario band, 75; unexpended balance of advance, $98; refunded to Casual Revenue in 1924-25	850 00
Albany Indians, 1,038, arrears, $88, commutation, $40	4,280 00
English River Indians, 94, commutations, $80	456 00
Fort Hope Indians, 549, arrears, $8, commutations, $120	2,324 00
Osnaburg Indians, 470, arrears, $48, commutations, $200	2,128 00
Martin's Falls Indians, Long Lake division, 156; at Martin's Falls, 147, commutation, $40.	1,252 00
Matachewan Indians, 75; Metagama Indians, 69, arrears, $4	580 00
New Post Indians, 25	100 00
Moose Factory Indians: at Chapleau, 83; at Missanabi, 42; at Moose Factory, 352, arrears, $64; commutations, $80	2,052 00
Ojibbewa Indians: at Brunswick Post, 116; at Chapleau, 43; at Flying Post, 68	908 00
Robinson Treaty—Traité Robinson	
Grant on account of Robinson Treaty annuities detailed in Trust Account No. 26, Ojibbewas of Lake Huron.....(Page I—94)	7,500 00
	226,383 00
Less—Paid by Ontario Government on account of Treaty 9 Annuities	13,796 00
Total.	212,587 00

Nova Scotia—Nouvelle-Ecosse

Salaries—Traitements ($5,585.71)

Inspector of agencies, grade 1, A. J. Boyd; 12 m., $2,160; bonus, $60	2,220 00
Agents, grade 1, 12 m. to Mar. 31: Annapolis agency, A. A. Nicholl, 3 m. at $100, 9 m. at $150, $137.50; Cumberland agency, C. E. Davidson, $100; Eskasoni agency, Dr. E. W. MacDonald, 8 m. to Mar. 31, $66.67; Hants agencies, A. L. Wallace, $100, J. W. Maxner, $150; Shelburne agency, C. B. Coutanche, $50; Yarmouth agency, C. H. Babne, $100	704 17
Agents, grade 2, 12 m. to Mar. 31: Antigonish and Guysboro agency, W. J. Cameron, $300; Colchester agency, R. H. Kennedy, $300; Digby agency, R. A. Harris, $250; Halifax agency, D. Chisholm, $200; Inverness agency, J. N. McLennan, $250; Kings agency, W. S. Prince, $300; Lunenburg agency, J. S. Chisholm, $300; Pictou agency, Rev. J. D. MacLeod, 7 m. at $150, 5 m. at $200, overpaid, 71c., $171.54; Richmond agency, L. A. Boudreau, $200; Sydney agency, A. R. McDonald, $300; Victoria agency, J. E. Campbell, $150.	2,721 00
Medical Attendance and Medicines—Soins médicaux et médicaments ($16,222.92)	
Physicians under salary, 12 m. to Mar. 31: Annapolis agency, Dr. F. S. Messenger, $100; Antigonish and Guysboro agency, Dr. W. F. McKinnon, $250; Colchester agency, Dr. H. V. Kent, $300; Digby agency, Dr. A. B. Campbell, $400, Dr. E. O. Hallett, $100; Eskasoni agency, Dr. E. W. MacDonald, 8 m. to Mar. 31, $233.33; Halifax agency, Dr. D. F. McInnis, $200; Hants agency, Dr. D. F. McInnis, $250, Dr. C. H. Morris, $150; Inverness agency, Dr. H. N. MacDonald, $300, Dr. M. G. McLeod, 3 m. at $150, 9 m. at $200; Kings agency, Dr. G. McNally, $200, Dr. W. B. Moore, $200; Lunenburg agency, Dr. F. R. Davis, 3 m. at $60, 9 m. at $100; Dr. N. H. Cole, $50; Richmond agency, Dr. J. A. McDonald, $300; Victoria agency, Dr. H. N. MacDonald, $325	3,635 83
Medical attendance, $5,020.85; dental services, $205.50	5,226 35
Hospitals, $6,387.46; travel of Indians, $36.45; room, $5	6,428 91
Drugs and medical supplies, $635.78; nursing, $38.50; clothing, $257.55	931 83
Relief—Secours ($22,940.28)	
Annapolis agency: relief supplies, $1,197.27; burials, $60; building material, $244.85; travel, $33.45; freight, $2.33	1,537 90
Antigonish and Guysboro agency: relief supplies, $995.30; care of aged, $185.20; burials, $29.40; house, $100; building material, $154.20; part cost of boat, $10.	1,474 10

Nova Scotia—Concluded—**Nouvelle-Ecosse**—Fin	$ cts.
Relief—Concluded—*Secours*—Fin	
Cape Breton Co. (Eskasoni and Sydney agencies): relief supplies, $2,103.85; burials, $220.78; travel, $27.50; building material, $310.10; small items, $22.02.	2,684 25
Colchester agency: relief supplies, $496.80; burials, $73; travel, $24.75; repairing houses, $394.27	988 82
Cumberland agency: relief supplies, $701.53; burials, $75; building material, $80.12	856 65
Digby agency: relief supplies, $2,010.38; building material, $120.85; wood, $118; small items, $28.50	2,277 73
Halifax agency: relief supplies, $153.68; board and maintenance, 22 wk., $110; burials, $59.50; travel, $73.83; stove, $20.90	417 91
Hants agency: relief supplies, $1,608.72; clothing, $126.56; rent, 12 m., $36; burials, $105.20; building material, $39.92; small items, $22.70	1,939 10
Inverness agency: relief supplies, $2,627.67; building material, $122.51; hay, $32.40; small items, $11.75	2,794 33
Kings agency: relief supplies, $1,092.72; burials, $27; building material, $60.45; repairing houses, $44; small items, $12	1,236 17
Lunenburg agency: relief supplies, $809.11; travel, $38.70; board and care, 6 m., $130; small items, $1.65	979 46
Pictou agency: relief supplies, $1,055.61; burials, $32.50; special boots, $25; building material, $43.50	1,156 61
Queens agency: relief supplies, $10; care of sick, 1 m., $8	18 00
Richmond agency: relief supplies, $1,608.70; burials, $32.25; travel, $95.85; building material, $96.86; hay, $203.94; material for boat, $13.75; detailed in 1922-23, $45.75; small items, $13	2,110 10
Shelburne agency: provisions, $158.16; clothing, $34.55	192 71
Victoria agency: relief supplies, $733.31; travel, $68.91; stove and pipes, $39.50; building house, $235; shingling 2 houses, $50; building material, $72.80	1,199 52
Yarmouth agency: relief supplies, $913.46; clothing, $67.96; travel, $13.13; building material, $35.55	1,030 10
General, freight	46 82
Aid to Agriculture—Aide aux agriculteurs ($1,672.60)	
Seeds: potatoes, 697⅝ bush., $715.50; oats, 109½ bush., $113.65; various seeds, $46.10	875 25
Horse, $73.75; plough and harrow, $37.25; ploughing, etc., $292	403 00
Fertilizer, $274.55; manure, 73 loads, $93	367 55
Veterinary services, $20; small items, $6.80	26 80
Repairs to Roads and Dyking—Réparations aux routes et endiguement ($1,263.42)	
Bear River reserve: labour, $99; nails, $1	100 00
Eskasoni reserve: foreman, $81.55; labourers, $358.60; teams, $147.70; material, $27.33	615 18
New Germany reserve: labour, 26 h., $49.40; plough, 60c	50 00
Whycocomagh reserve: foreman, $29.25; labourers, $340.83; teams, $104.66; material, $23.50	498 24
Miscellaneous and unforeseen—Dépenses diverses et dépenses imprévues ($2,445.16)	
Travel and outlay by Supt. Boyd and agents: A. J. Boyd, $982.46; C. H. Babne, $13; L. A. Boudreau, $18.50; W. J. Cameron, $110.35; J. E. Campbell, $48; D. Chisholm, $20.50; J. S. Chisholm, $110.80; C. B. Coutanche, $3; C. E. Davidson, $4.45; R. H. Kennedy, $1.37; A. R. McDonald, $61; Dr. E. W. MacDonald, $213.65; J. N. McLennan, $14.50; Rev. J. D. MacLeod, $136; J. W. Maxner, $18.16; A. A. Nicholl, $64.50; W. S. Prince, $28.81	1,849 05
Office rent, 9 m. to Dec. 31, $37.50; removing garbage, $102	139 50
Repairs to water system, $88.02; water taxes, 12 m., $65.68	**153 70**
Painting council house at Chapel Island, $80; fencing, $14.18	94 18
Office desk and 2 chairs, $38.50; expenses with prisoner, $21.55	60 05
Opening and repacking supplies, $106.38; small items, $42.30	148 68
	50,190 09
LESS—Paid from Vote 435, Provisional Bonus Allowance	60 00
Total	50,130 09

New Brunswick—Nouveau-Brunswick	$ cts.
Salaries—Traitements ($2,584.98)—	
B. J. Griffiths, agent, grade 3, Southwestern Division, 12 m.	960 00
C. Hudson, agent, grade 3, Northeastern Division, 6 m. at $720, 6 m. at $840	780 00
C. J. Roberts, agent, grade 3, Northern Division, 12 m	750 00
Indian police constables	94 98
Medical attendance and medicines—Soins médicaux et médicaments ($7,286.55)—	
Physicians under salary, 12 m. to Mar. 31: Dr. J. F. L. Brown, $300; Dr. F. J. Desmond, $550; Dr. J. R. Disbrow, $150; Dr. E. H. Freeman, $300; Dr. S. Gatt, 8 m. to Mar. 31, $100; Dr. J. B. Gilchrist, $200; Dr. D. V. Landry, $40; Dr. H. Laporte, $200; Dr. J. A. Leger, $200; Dr. A. F. McIntosh, $550; Dr. J. C. Meahan, $150; Dr. B. W. Robertson, $300; Dr. A. Sterling, $200	3,240 00
Medical attendance, $2,507.70; hospitals, $1,392.45	3,900 15
Medical supplies, $111.70; nursing, $34.70	146 40
Relief—Secours ($16,614.05)—	
Northeastern division: provisions, $10,163.08; clothing, $34.60; burials, $175; hay, $300.05; travel, $103.95; wood, $79.50; building material, $204.63; small items, $16.32	11,077 13
Northern division: relief supplies, $1,903.50; burials, $25.40; rentals, $61.50; wood, $63.75; building material, $179.59; carpenters, $47.50; detailed in 1922-23, $19.72; small items, $45.93	2,346 89
Southwestern division: provisions, $2,552.56; clothing, $272.34; burials, $94.90; wood, $239; small items, $31.23	3,190 03
Aid to agriculture—Aide aux agriculteurs ($912.43)—	
Seed: potatoes, 244.15 brl., $363.64; oats, 149¼ bush., $124.85; various seeds, $197.56	686 05
Fertilizer, $94.61; ploughing, harrowing, etc., $131.77	226 38
Repairs to roads—Réparations aux routes ($272.50)—	
Tobique reserve: men at $2.50 a d., $95; teams at $5 a d., $177.50	272 50
Miscellaneous and unforeseen—Dépenses diverses et dépenses imprévues ($1,659.20)—	
Northern division: agent, C. J. Roberts, travel, $75.75; office rent, 13 m., $130; office expenses, $20.85	226 60
Northeastern division: agent, C. Hudson, travel, $433.85; office rent, 12 m., $50; coal, 3.14 tons, $39.23; office expenses, $60.05	583 13
Southwestern division: agent, B. J. Griffiths, travel, $349.55; office rent, 15 m., $62.50; coal, $52.34; telephone rent, 14 m., $21; water rates, $100; rental of church property, $25; caretaker, 12 m., $15; office expenses, $55.72.	681 11
General: premium on bond, $3.75; freight and cartage, $164.61	168 36
Total	29,329 71

Prince Edward Island—Ile du Prince-Edouard	
Salaries of agents—Traitements des agents—	
Rev. J. A. McDonald, grade 3, 12 m., $840; J. O. Arsenault, grade 1, 12 m., $200	1,040 00
Medical attendance and medicines—Soins médicaux et médicaments—	
Physician, Dr. J. A. Stewart, 12 m., $450; medical attendance, $405.50; hospital treatment, $334	1,189 50
Relief and seed grain—Secours et graines de semence ($1,550.17)—	
Relief: provisions, $921.62; clothing, $28.65; burials, $42.83; travel, $23.35; building material, $157.78; rebuilding barn, $50	1,224 23
Seed: potatoes, 157 bush., $101.50; oats, 183.8 bush., $110.30; wheat, 29 bush., $62.35; various seeds, $51.79	325 94
Miscellaneous—Dépenses diverses ($150.20)—	
Travel of agent, Rev. J. A. McDonald, $33.95; premium on bond, $1.25	35 20
Contract for ferrying between Lennox Island and the mainland, M. Thomas.	115 00
Total	3,929 87

Ontario and Quebec—Ontario et Québec	$ cts.
General Expenses—Dépenses générales ($91,486.53).. Relief, medical attendance, and medicines—Secours, soins médicaux et médicaments ($97,955.14)	
Alnwick agency: agent, grade 3, W. R. Coyle, 6 m. at $1,080, 6 m. at $1,200; office expenses, $13.79; hospital, $139.50; farming competitions, $82.....	1,375 29
Bécancour agency: agent, grade 3, D. Hebert, 12 m., $200; medical attendance, $476.25; hospital, $70; board, 45.57 wk., $209.43; relief, $380.31; small items, $6.23.....	1,342 22
Bersimis agency: Dr. A. W. Powers, agent, grade 3, 9 m. at $960, 3 m. at $1,080, physician, 12 m., $1,500, travel, $12; coal, $248; repairs to agent's house, $109; hospital, $76.50; travel of Indians, $40.10; freight, $54.....	3,029 60
Cacouna agency: agent, grade 2, T. Marquis, 12 m., $300; travel, $40.95; office expenses, $22.92; medical attendance, $507; hospitals, $820.50; relief supplies, $779.52; travel of Indians, $6.70.....	2,477 59
Cape Croker agency: agent, grade 3, A. D. Moore, 3 m. at $720, 6 m. at $840, grade 4, 3 m. at $1,440, bonus, $276.75; allowance for horse and car, $300; travel, $37.65; office expenses, $50.16; excavating cellar and installing furnace, $275; repairs to buildings, $103.56; farming competitions, $98.....	2,101 12
Caradoc agency: agent, grade 4, T. McGookin, 12 m., $1,920, bonus, $63; allowance for travel, $200; office rent, $100; office expenses, $103.05; physician, Dr. W. H. Woods, 12 m., $650, extra medical services, $185.50; hospitals, $1,985.50; nursing, $48; travel of Indians, $14.95; relief, $1,888.74; burials, $43.25; farming competitions, $119; grant to Indian Fair, $150.....	7,470 99
Caughnawaga agency ($14,237.78)—	
Agent, grade 3, L. Letourneau, 9 m. at $1,020, 3 m. at $1,140, bonus, $315..	1,365 00
Travel, $121.97; coal, $48.75; office expenses, $60.92.....	231 64
R.C.M. Police, $30; small items, $29.15.....	59 15
Physician, Dr. J. H. Jacob, 12 m., $1,149.99; hospitals, $3,246.45.....	4,396 44
Drugs, $566.06; relief supplies, $2,276.52; burials, $36.....	2,878 58
Board of prisoners, $24; care of children, 4.1 m., $72.24.....	96 24
Caughnawaga hospital: mechanics, 3,735½ h., $1,941.61; man and horse, 100 h., $60; building material, $2,681.64; ceramic floors, $360; furnishings, $117.19; cartage, etc., $29; small items, $21.29.....	5,210 73
Chapleau agency: agent, grade 3, T. J. Godfrey, 12 m., $1,200; travel and office expenses, $43.60; office rent, 12 m., $84; paying annuities, $230.89; medical attendance, $457.75; hospital, $393; relief, $333.48; burials, $500.10; expenses with invalids, $64.35.....	3,307 17
Christian Island agency: agent, grade 3, C. L. Picotte, 12 m., $840, bonus, $315; travel, etc., $120.26; hospital, $316.50.....	1,591 76
Fort Frances agency ($9,115.77)—	
Salaries: agent, grade 4, J. P. Wright, 12 m., $1,920; interpreter, J. H. Lyons, 12 m., $900, bonus, $315; farming instructor, A. Spencer, 12 m., $1,080, bonus, $162.....	4,377 00
Rents: agent's rooms, $300; interpreter's house, $150; office and storehouse, $300.....	750 00
Travel, $26.01; office expenses, $68.50; freight, etc., $20.27.....	114 78
Paying annuities, $235.78; wood for interpreter, $75.....	310 78
Physician, Dr. R. Moore, 12 m., $600; travel, $139.30.....	739 30
Medical attendance, $130.25; medical supplies, $434.99.....	565 24
Hospitals, $167.50; relief supplies, $181.92.....	349 42
Building material for Indian houses.....	1,251 09
Twine, gilling, 750 lb., $1,065, 206 lb., $70.16.....	1,135 16
Gaspé agency: 10 per cent commission on supplies purchased, $53.31; physician, Dr. F. W. Macartney, 12 m., $80.....	133 31
Georgia and Snake Island agency: agent, grade 2, W. H. Kay, 12 m., $400; small items, $3.30.....	403 30
Golden Lake agency: agent, grade 2, P. Rankins, 12 m., $200; physician, Dr. J. Reeves, 12 m., $350, arrears, $17; medical attendance, $230; hospitals, $314.96; board, $284; relief, $613.91; burials, $32; seed potatoes, $46; repairing house, $55.89; small items, $10.45.....	2,154 21
Gore Bay agency: agent, grade 4, J. R. McGregor, 12 m., $1,680, bonus, $150; travel, $767.50; office rent, $156; office expenses, $35.11; travel of Indians, $34.10.....	2,822 71
Kenora agency ($15,754.33)—	
Agent, grade 4, F. Edwards, 6 m. at $1,560, 6 m. at $1,680, bonus, $60.....	1,680 00
Chief marine engineer and constable, H. Hansen, 12 m., $1,500, bonus, $261.	1,761 00
Interpreter and caretaker: J. J. Linklater, 12 m., $900, bonus, $315; house allowance, 9 m. to Dec. 31, $90.....	1,305 00

Ontario and Quebec—Continued—**Ontario et Québec**—Suite	$	cts.
General Expenses—Continued—*Dépenses générales*—Suite—*Relief, medical attendance and medicines*—Continued—*Secours, soins médicaux et médicaments*—Suite		
Kenora agency—*Concluded*		
Agent's travel, $526.49; clerical assistance, $140	666	49
Office expenses, $153.33; light, $37.78; water taxes, $65.80	256	91
Building fence, $150; repairs to buildings, $127.74	277	74
Fuel: for agency, $434.95; for interpreter, $137.65	572	60
Up-keep of launch: gasoline, 1,212 gal., $337.52; steel drums, 29, $232; small items, $32.85 ($198 refunded to Casual Revenue in 1924-25 for drums returned)	602	37
Paying annuities, $1,023.65; canoe and cover, $95	1,118	65
Physician, Dr. A. D. Ferguson, 12 m., $1,200; travel, $20.75; office rent, $192	1,412	75
Medical attendance, $97.75; dental services, $10	107	75
Hospitals, $44.55; drugs and medical supplies, $400.49	445	04
Contract supplies: blankets, $390; ammunitions and fishing supplies, $3,384.66; provisions, $1,278.81	5,053	47
Relief supplies, $646.37; travel of Indians, $39.24; labour, $11.25	696	86
Freight and freighting, $373.15; small items, $60.55	433	70
La Tuque Indians: physician, Dr. J. A. Riberdy, 12 m., $500; travel, $50; medical services, $35; hospitals, $1,180.50; nursing, $18.85; relief, $14.15; burials, $106; travel, $53.40	1,957	90
Lorette agency: agent, grade 2, M. Bastien, 12 m., $400; physician, Dr. E. Allard, 12 m., $100; medical attendance, $679.50; hospital, $42; care of 2 children, 12 m., $96; relief, $597.55	1,915	05
Manitowaning agency: agent, grade 4, R. J. Lewis, 12 m., $1,920, bonus, $60; clerk, H. C. McLeod, 12 m., $900, bonus, $315; travel, $586.35; office expenses, $127.01; labour, $24; wood, $50; small items, $8.36; physician, Dr. R. W. Shaw, 12 m., $1,400, less paid from Trust Accounts, No. 15, $1,119, No. 248, $102.96; relief, $112.16; care of blind, $36	4,316	92
Maniwaki agency: agent, grade 3, E. S. Gauthier, 12 m., $1,260, bonus, $297; travel, $15.50; allowance for office rent, fuel, light and telephone, $110; postage, $1	1,683	50
Maria agency: agent, grade 2, Rev. J. P. L'Italien, 12 m., $400.01; fencing, $168.82; medical attendance, $18.90; hospital, $47.80; relief, $1,296.49	1,932	02
Mingan agency: agent, grade 2, F. Doyle, 12 m., $300; travel, $579; office expenses, $57.47; license fee, $25; physician, Dr. S. McDuff, 12 m., $200, extra services, $342.50; hospital, $87; relief and provisions for fishermen, $3,754.28; clothing, $647.86; blankets, 7, $46; duck, 399 yd., $185.50; rentals, 4½ m., $45; burials, $79.07; wood, 31 loads, $126; hunting and fishing equipment, $725.27; travel of Indians, $25; freight and cartage, $82.40; small items, $143.63; total, $7,450.98, less $785 from sale of furs and $300 paid by Indians	6,365	98
Moravian agency: agents, grade 3, E. Beattie, 4.52 m. to Aug. 16 at $840, N. Stone, 7.48 m. to Mar. 31 at $720, bonus, $196.45, travel, $89.20; office expenses, $32.02; farming competitions, $145	1,227	83
New Credit agency: agent, grade 3, W. C. Van Loon, 12 m., $1,260, bonus, $297; travel, $120.90; office rent, $80; office expenses, $55.38; farming competition, $49	1,862	28
Oka agency: agent, grade 2, F. Harbour, 12 m., $459; travel, $219.15; office rent, 13 m., $65; office expenses, $115.05; physician, Dr. J. W. Ouimet, 12 m., $200; hospitals, $266.75; drugs, etc., $110.98; care and board of Indians, $1,023.50; relief supplies, $1,723.55; burials, $128.30; overpaid, $2, to be refunded in 1924-25	4,304	28
Parry Sound agency: agent, grade 4, J. M. Daly, 12 m., $1,500, bonus, $231.50; allowance for rent and fuel, $180; travel, $450.75; office expenses, $58.22; interpreters, $31; medical attendance, $64.50; care and board, $33.33; provisions, $66; express, $2.45	2,617	75
Pierreville agency: Dr. B. Maurault, agent, grade 2, 12 m., $300, physician, 12 m., $200; medical attendance, $350; hospital, $88; drug, etc., $76.90; relief, $1,390.56; snow plough, $19; small items, $17.96	2,442	42
Pointe Bleue agency: agent, grade 3, A. Tessier, 12 m., $1,260, bonus, $150; telegrams, $1.58; physician, Dr. J. Constantin, 12 m., $650; medical and hospital attendance, $74.80; relief, $740.75; burials, $33.50; travel, $59.45	2,970	08
Port Arthur agency ($7,612.01)—		
Agents, grade 4: W. R. Brown, 1 m. to Apr. 30, $200, bonus, $5; J. G. Burke, 11 m. to Mar. 31, $1,870, bonus, $22.83	2,097	83

Ontario and Quebec—Continued—**Ontario et Québec**—Suite	$	cts.
General Expenses—Continued—*Dépenses générales*—Suite—*Relief, medical attendance and medicines*—Continued—*Secours, soins médicaux et médicaments*—Suite		
Port Arthur agency—*Concluded*		
Travel, $125.75; club bag, $20; paying annuities, $423.88	569	63
Rent, $20; office expenses, $129.34; freight, etc., $87.66	237	00
Medical attendance, $477.25; medical supplies, $31.20	508	45
Parmacheene hospital: matron, 3 m., $30; provisions, $297.91; canoe, $25	352	91
Hospitals, $1,281.74; relief, $1,487.28; burials, $255.05	3,024	07
Blankets, 100, $390; blanket cloth, 110¼ yd., $137.81	527	81
Travel of Indians, $155.39; twine, $164.37; small items, $2.38	322	14
Rama agency: agent, grade 3, A. S. Anderson, 12 m., $720, bonus, $315; travel, $274.10; office expenses, $56.74; wood, $48; medical attendance, $10; care and board, $219; burials, $45; garden and better home competitions, $36; small items, $19.37	1,743	21
Restigouche agency: Dr. J. F. X. Bossé, agent, grade 3, 12 m., $1,260, bonus, $63; physician, 12 m., $560; house rent, $300; travel, $24.40; coal, 8 tons, $168; medical attendance, $183.70; hospitals, $180.05; board and care, $404; relief, $2,975.69; burials, $30.35; travel, $37.07; rebuilding house destroyed by fire, $96.92; small items, $56	6,339	18
Rice Lake agency: agent, grade 2, R. J. McCamus, 12 m., $425; travel, $60.50; postage, $2.46; hospitals, $183; travel of Indians, $33.10; garden competition, $40	744	06
St. Augustine Indians: constable, 32 d., $58; travel, $183.28; relief, $1,692 58; ammunition, $52.34; small items, $14.17; total, $2,000.37, less $36 paid by Indians	1,964	37
St. Regis agency: agent, grade 3, F. E. Taillon, 12 m., $1,080, bonus, $63; travel and office expenses, $65.42; building fence, $13.32; medical attendance, $105; hospital, $78; travel of Indians, $3	1,407	74
Sarnia and Walpole Island agency: agent, grade 4, T. Paul, 12 m., $1,920, bonus, $63; stenographer, Jean Lucas, 12 m., $780, bonus, $94.50; travel, $433.92; office expenses, $67.19; building toilets, $646.07; hospitals, $224; travel of Indians, $7.05; farming competitions, $162	4,397	73
Saugeen agency: agents, grade 3, T. A. Stout, 7.9 m. to Nov. 26, $787.33, bonus, $171.10; S. Putnam, 4.1 m. to Mar. 31, $248, bonus, $108.50; allowance for horse and car, $83.21; coal and wood, $120; stove, $25.75; repairing agent's house, $89; relief, $53; farming competitions, $49; small items, $26.88	1,761	77
Sault Ste. Marie agency: agent, grade 4, A. D. McNabb, 12 m., $1,920, bonus, $63; allowance for travel, $200; paying annuities and interest money, $170.10; office expenses, $74.83; medical services, $160.75; hospitals, $375; grant to Garden River Agricultural Society, $100	3,063	68
Scugog agency: agents, grade 2, J. W. Crozier, 1.26 m. to May 8, $20.88; W. Gerrow, 10.74 m. to Mar. 31, $179.12; travel, $48	248	00
Seven Islands agency ($12,316.06)—		
Dr. L. N. Michaud: agent, grade 3, 12 m., $575, bonus, $60; physician, 12 m., $1,500	2,135	00
Allowance for office rent, 13.26 m. to Dec. 31, $199; travel, $951.87	1,150	87
License fee, $25; office expenses, $62.04, less $17.25 for barrels returned	69	79
Hospitals, $300; medical supplies, $467.43; relief, $5,772.81	6,540	24
Burials, $117.75; wood, 203 cords, $764.50; travel of Indians, $266.60	1,148	85
Repairing houses and building toilets	811	16
Hardware, $252.26; various labour, $102.95	355	21
Freight and cartage, $150.64; small items, $14.30	164	94
Six Nations agency ($12,034.43)—		
Salaries: agents, grade 5, J. G. Smith, 2 m. to May 31, $410; C. E. Morgan, Oct. 1 to Mar. 31, $990, bonus, $30; clerk-bookkeeper, H. M. Hill, 12 m., $1,260, bonus, $297; junior clerk-stenographers, E. Pearl Hill, 7 m. to Oct. 31, $490, bonus, $55.11; Lois M. Brock, 5.97 m. to Mar. 31, $254.84, bonus, $16.63	3,803	58
Allowance for house, fuel and light, $266.66; travel, $301.60	568	26
Office expenses, $243.64; garage rent, 4 m., $20	263	64
Ford sedan (second hand) $649.50; parts and up-keep of car, $162.90	812	40
Advertising, $10.25; R.C.M. Police, $37; freight and express, $52.09	99	34
Lt.-Col. A. T. Thompson, commissioner to investigate and to enquire into the affairs of the Indians: services, 49¼ d., $4,925; travel, $331; witness fees, $44.50; travel of witnesses, $34.34; stenographer, 12 d., $60; travel and living allowance, $75.50; rent of building, $40	5,510	34

Ontario and Quebec—Continued—**Ontario et Québec**—Suite

	$ cts.
General Expenses—Concluded—*Dépenses générales*—Fin—*Relief, medical attendance and medicines*—Concluded—*Secours, soins médicaux et médicaments*—Fin	
Six Nations agency—*Concluded*	
Travel of medical superintendent and physician (salaries paid from Trust Account No. 33), Dr. A. B. Greenwood ,allowance of $30 a m. for automobile and horse, Apr. 1, 1921 to May 31, 1922, $780 (refunded to Trust Account No. 33), June 1 to Aug. 20, $79.35; Dr. W. Davis, allowance, 3 m. at $75, less $135 paid from Trust Account No. 33, $90; Dr. H. J. Quinn, travel, $50.16; Dr. Gordon, $49.50	1,049 01
Medical services, $36.10; board and care, $48; pigs, 2, $48	132 10
Seed, $122.50; farming competition, $72	194 50
Sturgeon Falls agency: agent, grade 4, G. P. Cockburn, 12 m., $1,120.44, bonus, $36.75, travel, $415.24; office rent, $60; office expenses, $69.09; paying annuities, $151.37; physician, Dr. M. James, 12 m., $200, extra services, $322.25; medical attendance, $348.25; hospitals, $284; board and care, $129; burials, $40; relief, $326.66; travel of Indians, $12.80	3,515 85
Thessalon agency: agent, grade 3, C. F. Rothera, 3 m. at $840, 9 m. at $960, bonus, $315; travel, $442.40; office rent, $180; office expenses, $27.10; physician, Dr. J. J. McDermott, 12 m., $425.04; medical attendance, $125; hospitals, $54.50; board and care, $228; small items, $22.85	2,749 89
Timiskaming agency ($10,064.31)—	
Agent, grade 3, W. H. Lewis, 9 m. at $960, 3 m. at $1,080, bonus, $315	1,305 00
Travel, $353.32; desk, $25; taking census, 137 d., $342.50	720 82
Erecting house for agent: land, 7.63 ac., $290.75; labour and material, $4,500.21	4,790 96
Elto outboard motor and carrying case	214 50
Canoe with 4 paddles and cover, $72; tent, $20.15	92 15
Medical attendance, $216.25; hospitals, $191.50	407 75
Board and care of aged and sick, $456; relief, $2,322.58	2,778 58
Burials, $26; small items, $43.55	69 55
Tyendinaga agency: agent, grade 4, G. M. Campbell, 12 m., $1,680, bonus, $150; travel, $421.80; office expenses, $54.97; farming competitions, $94	2,400 77
General—Dépenses générales ($20,275.00)—	
R. H. Abraham, agricultural representative: 12 m., $2,760; travel, $2,224.66; office rent, $40; stenographer, 65 d., $162.50; office expenses, etc., $145.10; total, $5,332.50, less $79.10 paid in 1924-25	5,253 16
H. N. Awrey, paying Treaty 9 annuities: assistants, $730; travel, $1,086.05; camp equipment, $1,101.18	2,917 23
G. Shaw, timber inspector, 9 m. to Dec. 31, $1,035, bonus, $209.25; travel, $301.90	1,546 15
Printing cards, etc., $21.01; moving ditching machine, $25	46 01
R.C.M. Police, $273.29; stenographer attending investigation, $33.40	306 69
Premium on guarantee bonds	223 00
Physician, Dr. J. W. Fraser, 12 m., $1,500; medical attendance, 20 m. to Feb. 28, 1923, $2,000	3,500 00
Medical services, $173.50; hospitals, $951.50	1,125 00
Grant to Moose Fort Hospital, $450; medical supplies, $1,443.20	1,893 20
Mothers' allowance, $30; blankets, 511, $2,022.15	2,052 15
Travel of Indians, $78.66; ploughing competition, $269.66	348 32
Freight, etc., $541.01; small items, $50.38	591 39
Paying annuities: Dr. R. C. Bull, services, 58 d., $580; interpreters, $31.50; travel, $51.90; small items, $18.55	681 95
Repairs to Roads and Bridges and Drainage—Réparations aux routes et ponts et drainage ($20,462.77)	
Caradoc agency: labour, 2,144 hr., $560.63; teams, 1,545 hr., $877.50; metal culverts, 2, $207.20; grader, $64; fencing, $62.35; small items, $34	1,805 68
Caughnawaga agency ($1,103.84)—	
Quebec Government, 10 per cent of cost for repairs on the Caughnawaga-Malone highway	250 00
Caughnawaga road: labourers, 162 hr., $41.40; teams, 36 hr., $23.40	64 80
St. Isadore road: teams, 104 hr., $60.10; labourers, 54 hr., $16.40	76 50
Doncaster reserve road: A. Paul, contract keeping road opened during winter of 1922-23, $300; repairs, teams, 33½ d., $150.75, labourers, 22½ d., $49	499 75
Erecting storage shed: carpenters, 129 hr., $51.60; material, $161.19	212 79

Ontario and Quebec—Concluded—**Ontario et Québec**—Fin	$ cts.
Repairs to Roads and Bridges and Drainage—Concluded—*Réparations aux routes et ponts et drainage*—Fin	
Golden Lake agency: teams, 19 d., $95; labourers, 109½ d., $308.50	403 50
Lorette agency ($1,800)—	
Grant towards construction of Ross bridge (contract $8,220)	1,000 00
Grant for macadamizing road through reserve (cost $1,888.80)	800 00
Maria agency: teams, 16¾ d., $58; labourers, 217⅞ d., $450.25; repairs, $8	516 25
Oka agency: horse, 369 h., $138.60; labourers, 1,772 h., $395.23; keeping road open in winter, $16.73; small items, $28.08	578 64
Pierreville agency: surveyor, 26 d., $130; horse, 1,716 h., $601.08; labourers, 3,307 h., $834.05; rent of scraper, 22 d., $59; gravel, 800 tons, $800; lumber, $105.43; wire fencing, $45.44; small items, $29.80	2,604 80
Point Bleue agency: teams, 325 h., $128.25; horse, 310 h., $100.75; labourers, 1,313 h., $268.60; total $497.60, less $4 paid in 1924-25	493 60
Restigouche agency, general repairs to roads	58 38
Timiskaming agency: teams, 100½ d., $502.50; labourers, 231½ d., $574.50	1,077 00
Tyendinaga agency: Ontario Government, 20 per cent of $26,781.42, amount expended in 1922-23, on the provincial highway running through the reserve, $5,356.28; gravelling road from C.N.R. station to Shannonville, per contract, $2,938.63; iron culverts, 3, $91; road inspection, 1½ m., $185.48.	8,571 39
Walpole Island agency: building breakwater along River road, $450.50; grading main road, $994.24	1,444 74
Repairing surveyor's instruments, $4.50; exchange, 45c	4 95
Clearing Land—Déblayement de terrains ($316.44)	
Clearing land: stump puller, $164.33; tools, $145.71; freight, $6.40	316 44
Commission to Enquire into Claims of Chippewa and Mississagua Indians to Certain Lands in the Province of Ontario—Commission nommée pour s'enquérir du droit de propriété réclamé par les Indiens de Chippawa et Missisagua à certains terrains dans la province d'Ontario ($15,079).	
A. S. Williams, Ottawa, chairman: allowance, $500; travel of self, commissioners and others, $1,449.94	1,949 94
Uriah McFadden, commissioner: 60 d. at $100; travel, $468.90	6,468 90
R. V. Sinclair, commissioner: services, 61½ d., $6,150; travel, $224.19	6,374 19
O. M. Biggar, chief electrical officer, travel	75 30
Miss K. Moodie, stenographer, travel	210 67
	231,533 25
Less—Paid from Vote 435, Provisional Bonus Allowance	6,233 37
Total	225,299 88

Summary of Agencies: Manitoba, Saskatchewan, Alberta and Northwest Territories
Sommaire des agences: Manitoba, Saskatchewan, Alberta et Territoires du Nord-Ouest

No. — N°	Agencies — Agences	Net Total — Total net	Implements, Tools, etc. Page I—15 — Instruments aratoires, outils, etc. Page I—15	Field and Garden Seeds Page I—15 — Semences pour champs et jardins Page I—15	Live Stock Page I—15 — Bétail Page I—15	Supplies for Destitute Page I—16 — Secours aux indigents Page I—16	Hospitals, etc. Page I—17 — Hôpitaux, etc. Page I—17	Triennal Clothing Page I—20 — Distribution triennale de vêtements Page I—20	Grist and Saw Mills Page I—20 — Moulins à farine et scieries Page I—20	General Expenses Page I—20 — Dépenses générales Page I—20
		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1	Assiniboine, Sask.	10,279 69	103 16	279 00	.....	1,089 42	1,891 98	.....	.....	6,916 13
2	Battleford, Sask.	36,068 17	367 09	127 55	.....	5,911 37	11,527 26	.....	.....	18,134 90
3	Birtle, Man.	8,938 10	28 00	188 59	.....	919 16	3,637 88	.....	.....	4,164 47
4	Blackfoot, Alta.	5,671 12	.....	.....	.....	.....	.....	.....	.....	5,671 12
5	Blood, Alta.	56,446 17	2,656 88	.....	.....	4,503 78	10,609 41	.....	.....	38,676 10
6	Carlton, Sask.	15,891 41	31 50	.....	7 80	3,729 35	1,378 44	.....	206 20	10,538 12
7	Clandeboye, Man.	31,920 29	520 09	16 45	160 00	6,783 90	19,549 80	.....	.....	4,890 05
8	Crooked Lake, Sask.	16,185 17	95 90	.....	54 50	382 73	2,508 97	.....	.....	13,143 07
9	Duck Lake, Sask.	18,547 68	735 78	.....	57 70	2,601 80	3,685 21	.....	.....	11,467 19
10	Edmonton, Alta.	13,032 29	49 10	43 20	.....	936 72	526 84	.....	.....	11,476 43
11	File Hills, Sask.	24,343 15	353 88	.....	100 00	1,639 06	13,470 12	.....	.....	8,780 09
12	Fisher River, Man.	24,411 13	548 61	96 76	471 13	2,660 76	13,689 14	.....	.....	6,944 73
13	Fort Churchill and York Factory, Man.	4,106 90	133 15	.....	.....	2,842 27	246 80	.....	.....	884 68
14	Fort Resolution, N.W.T.	19,743 88	101 32	.....	.....	8,415 28	5,122 46	.....	.....	6,104 82
15	Fort Simpson, N.W.T.	36,871 69	503 00	.....	.....	10,791 21	15,534 87	.....	2,159 98	7,882 63
16	Fort Smith, Alta.	26,229 68	405 74	.....	.....	8,733 16	8,708 71	.....	50 00	8,332 07
17	Hobbema, Alta.	9,286 29	.....	.....	.....	1,371 96	923 33	.....	3 37	6,987 63
18	Isle à la Crosse, Sask.	18,125 93	201 01	.....	.....	11,403 85	3,161 21	.....	.....	3,359 86
19	Lesser Slave Lake, Alta.	41,111 52	363 20	654 39	37 70	22,276 85	8,759 81	.....	.....	9,019 57
20	Moose Mountain, Sask.	8,607 52	439 47	579 95	225 00	1,253 51	703 79	.....	.....	5,405 80
21	Norway House, Man.	23,438 13	188 16	.....	.....	6,924 61	10,319 81	.....	.....	6,005 55
22	Onion Lake, Sask.	20,151 81	273 94	.....	.....	3,623 04	4,706 15	.....	528 61	11,020 07
23	Pas, Man.	20,606 60	644 35	.....	.....	7,226 73	7,403 66	.....	.....	5,331 86
24	Peigan, Alta.	13,235 00	.....	.....	.....	3,388 86	1,608 81	.....	.....	8,237 33
25	Pelly, Sask.	16,465 03	4 25	.....	26 60	462 13	1,270 69	.....	.....	14,701 36
26	Portage la Prairie, Man.	33,471 09	346 95	.....	255 00	7,821 15	12,346 92	.....	.....	12,701 07
27	Qu'Appelle, Sask.	13,416 55	.....	421 50	.....	837 03	1,230 66	.....	.....	10,927 36
28	Saddle Lake, Alta.	13,123 24	107 22	72 26	.....	1,664 51	3,789 34	.....	.....	7,489 91
29	Sarcee, Alta.	21,600 23	11 10	.....	.....	1,062 88	13,426 34	.....	.....	7,099 91
30	Stony, Alta.	5,336 33	.....	1 00	.....	80 02	621 41	.....	.....	4,633 90
31	Touchwood, Sask.	28,608 12	57 90	4,208 39	125 00	3,587 45	4,659 05	.....	.....	15,970 33
32	Commissioner's Office, Regina	27,893 36	.....	.....	.....	.....	.....	.....	.....	27,893 36
33	Lake Winnipeg Inspectorate	3,285 53	.....	.....	.....	.....	.....	.....	.....	3,285 53
34	Winnipeg Office	4,037 90	.....	.....	.....	.....	.....	.....	.....	4,037 90
35	Industrial Schools	4,024 74	.....	.....	.....	.....	4,024 74	.....	.....	.....
36	Miscellaneous and General	27,696 37	.....	529 91	.....	2,931 21	14,421 47	6,929 55	.....	2,884 23
		702,207 81	9,270 75	7,218 95	1,520 43	137,855 76	205,465 08	6,929 55	2,948 16	330,999 13

Manitoba, Saskatchewan, Alberta and Northwest Territories $ cts.
Manitoba, Saskatchewan, Alberta et Territoires du Nord-Ouest

Implements, Tools, etc.—Instruments aratoires, outils, etc.

Assiniboine agency: lime, $29.60; small items, $73.56	103	16
Battleford agency: binder, $225; freight, $124.69; small items, $17.40	367	09
Birtle agency: lime, 20 sacks, $25.55; whitewash brushes, 7, $2.45	28	00
Blood agency: 4 sets harness and 8 collars, $142.80; cultivators, 4, $554.80; harrows, 12 sets, $633; sulkies, 6, $571.68; wagons, 4, $754.60	2,656	88
Carlton agency: lime, 20 sacks, $20; small items, $11.50	31	50
Clandeboye agency: barbed wire, 12 rolls, $57; harness and repairs, $47.35; various implements and tools, $361.28; small items, $54.46	520	09
Crooked Lake agency: lime, $34.90; implement parts, $39; freight, etc., $22	95	90
Duck Lake agency: lime, 56 sacks, $49.15; building material, $440.65; ploughs, 3, $186.90; harness, 3 sets, $31.50; small items, $27.58	735	78
Edmonton agency: twine, 200 lb., $26.50; implement parts, $22.60	49	10
File Hills agency: gang plough, $175.20; seeder, $146.43; repairs, $32.25	353	88
Fisher River agency: various implements, $519.53; freight, etc., $29.08	548	61
Fort Churchill and York Factory: building material, $79.44; tools, $53.71	133	15
Fort Resolution agency, various tools	101	32
Fort Simpson agency, various tools	503	00
Fort Smith agency: harness, 1 set, $48.69; various implements, $353; small items, $4.05	405	74
Isle à la Crosse agency: various tools, $199.66; freight, $1.35	201	01
Lesser Slave Lake agency: implements and tools, $228.75; repairs, $134.45	363	20
Moose Mountain agency: building material, $193.19; lime, 28 bags, $28; repairs to implements, $144.88; harness repairs, $41.15; small items, $32.25	439	47
Norway House agency: various tools, $178.55; freight, $9.61	188	16
Onion Lake agency: gasoline, 285 gal., $94.05; oil, 212 gal., $100.60; implement repairs, $92.01; small items, $29.41; total, $316.07, less sales, $42.13	273	94
Pas agency: building material, $35; harness, 2 sets, $85; implements and tools, $337.35; freight, $140.15; small items, $46.85	644	35
Pelly agency, rope, $4.25; Sarcee agency, repairs, $11.10	15	35
Portage la Prairie agency: fencing, $254.60; lime, $81.05; small items, $11.30	346	95
Saddle Lake agency: oil, 248½ gal., $72.62; repairs to implements, $34.60	107	22
Touchwood agency: lime, 52 sacks, $57.20; lumber, 70c	57	90

Field and Garden Seeds—Semences de champs et de jardins

Assiniboine agency: oats, 387 bush., $191.50; wheat, 70 bush., $87.50	279	00
Battleford agency, seed grain, $248.15 less $120.60 paid by Indians	127	55
Birtle agency, seed grain $740.44, less $551.85 paid by Indians	188	59
Clandeboye agency: potatoes, 30 bags, $15.10; cartage, $1.35	16	45
Edmonton agency, seed oats, 60 bush	43	20
Fisher River agency: seed oats, 142 bush., $93.70; freight, $3.06	96	76
Lesser Slave Lake agency: potatoes, 14,113 lb., $349.39; oats, 280 bush., $305	654	39
Moose Mountain agency: barley, 168 bush., $109.20; oats, 435 bush., $195.75; wheat, 250 bush., $275	579	95
Qu'Appelle agency, seed grain, $676.05, less $254.55 paid by Indians	421	50
Saddle Lake agency, oats, 1,662 bush., $943.40, less $871.14 paid by Indians	72	26
Stony agency, oats, 300 bush., $195, less $194 paid by Indians	1	00
Touchwood agency: oats, 3,907½ bush., $1,891.04; wheat, 2,231 bush., $2,317.35	4,208	39
Miscellaneous: garden seeds, $496.05; freight, $33.86	529	91

Live Stock—Bétail

Carlton agency, blackleg cure, $7.80; Clandeboye agency, bull, $160	167	80
Crooked Lake agency, freight and expenses with bulls	54	50
Duck Lake agency: expenses with bulls, $43.05; vaccine, $14.65	57	70
File Hills agency, bull	100	00
Fisher River agency: 3 bulls and transport, $459.13; fencing, $12	471	13
Lesser Slave Lake agency: chop feed, 500 lb., $20; freight, $17.70	37	70
Moose Mountain agency: bulls, 2, $205; freight, $20	225	00
Pelly agency: expenses with bulls	26	60
Portage la Prairie agency: inspecting and innoculating cattle, $245; transport, $10	255	00
Touchwood agency, bull	125	00

Manitoba, Saskatchewan, Alberta and Northwest Territories—Continued **Manitoba, Saskatchewan, Alberta et Territoires du Nord-Ouest**—Suite	$	cts.
Supplies for Destitute—Secours aux indigents		
Assiniboine agency: provisions, $671.47; clothing, $148.23; blankets, 30, $117; burials, $47.50; ammunition and fishing tackle, $79.35; small items, $25.87	1,089	42
Battleford agency: provisions, $3,997.89; clothing, $358.32; blankets, 55, $214.50; ammunition and fishing tackle, $802.04; building material, $141.70; freight, etc., $326.43; small items, $70.49	5,911	37
Birtle agency: provisions, $528.26; clothing, $37.84; blankets, 15, $58.50; burials, $62.55, overpaid $20, refunded in 1924-25; ammunition and fishing tackle, $136.73; travel, $19.13; freight, etc., $56.15	919	16
Blood agency: provisions, $5,790.42; clothing, $157.75; blankets, 50, $195; small items, $31.25.	6,174	42
Carlton agency: provisions, $1,540.10; clothing, $269.44; blankets, 68, $265.20; care and board, 12 m., $430; ammunition and fishing tackle, $860.39; freight, etc., $291.60; small items, $72.62	3,729	35
Clandeboye agency: provisions, $3,285.19; clothing, $109.65; blankets, 8, $28.40; hay, 5 tons, $105.50; burials, $240; ammunition and fishing tackle, $1,144.76; building material, $55.15; travel, $43.54; wood, $44.50; freight, etc., $1,692.21; small items, $35.	6,783	90
Crooked Lake agency: provisions, $32.12; clothing, $170.99; ammunition and fishing tackle, $146.37; small items, $33.25	382	73
Duck Lake agency: provisions, $1,657.10; clothing, $222.82; blankets, 27, $105.30; board and care, 15 m., $230; ammunition and fishing tackle, $267.71; freight, etc., $64.41; small items, $54.46	2,601	80
Edmonton agency: provisions, $280.87; clothing, $61.32; ammunition and fishing tackle, $529.73; hail insurance premium, $52.80; small items, $12	936	72
File Hills agency: provisions, $967.10; clothing, $159.51; blankets, 25, $97.50; burials, $58.42; care of children, $164; building material, $111.58; small items, $80.95	1,639	06
Fisher River agency: provisions, $1,239.22; clothing, $92.20; burials, $40; care of blind, $446; ammunition and fishing tackle, $689.07; freight, etc., $63.50; small items, $90.77.	2,660	76
Fort Churchill and York Factory agency: provisions, $827.90; clothing, $179.15; ammunition and fishing tackle, $970.08; freight, etc., $826; small items, $39.14	2,842	27
Fort Resolution agency: provisions, $3,651.30; clothing, $93.25; ammunition and fishing tackle, $4,520.36; freight, $87.14; small items, $63.23	8,415	28
Fort Simpson agency: provisions, $5,943.80; clothing, $326.80; blankets, 22, $266; burials, $52; duck, 56 yd., $42; ammunition and fishing tackle, $3,959.76; freight, etc., $135.95; small items, $64.90	10,791	21
Fort Smith agency: provisions, $4,234.19; burials, $121.50; ammunition and fishing tackle, $4,264.92; small items, $112.55	8,733	16
Hobbema agency: provisions, $876.84; clothing, $125.16; ammunition and fishing tackle, $359.46; soap, 140 lb., $10.50	1,371	96
Isle à la Crosse agency: provisions, $6,450.10; clothing, $331.55; burials, $197.62; ammunition and fishing tackle, $4,045.48; duck, 843 yd., $325.98; small items, $53.12.	11,403	85
Lesser Slave Lake agency: provisions, $16,632.54; clothing, $71.80; blankets, 76, $302.50; burials, $155.80; duck, 235 yd., $125; wood, $57; ammunition and fishing tackle, $4,458.30; freight, etc., $396.41; small items, $77.50	22,276	85
Moose Mountain agency: provisions, $786.02; clothing, $82.77; blankets, 25, $97.50; ammunition and fishing tackle, $162.47; hay, $40.50; freight, etc., $30.50; small items, $53.75	1,253	51
Norway House agency: provisions, $1,978.47; clothing, $183.67; blankets, 40, $156; burials, $25.29; care and maintenance, $99; ammunition and fishing tackle, $2,013.04; freight, etc., $2,427.14; small items, $42	6,924	61
Onion Lake agency: provisions, $2,020.24; clothing, $456.12; blankets, 60, $234; care and maintenance, 138 d., $67; burials, $27.20; ammunition and fishing tackle, $569.58; freight, $132.75; small items, $116.15	3,623	04
Pas agency: provisions, $2,223.93; clothing, $586.12; blankets, 150, $585; board, 32 d., $57; burials, $41.30; building material, $95.42; ammunition and fishing tackle, $2,530.15; hay cut, 200 tons, $51.25; freight, etc., $1,046.01; small items, $10.55.	7,226	73
Peigan agency: provisions, $4,326.82; blankets and clothing, $310.88; small items, $31.75.	4,669	45
Pelly agency: provisions, $313.54; twine, $54.82; small items, $93.77	462	13
Portage la Prairie agency: provisions, $5,369.40; clothing, $69.35; burials, $55; building material, $436.29; travel, $61.83; board and care, $617.90; ammunition and fishing tackle, $1,089.83; freight, $75.55; small items, $46	7,821	15

Manitoba, Saskatchewan, Alberta and Northwest Territories—Continued $ cts.
Manitoba, Saskatchewan, Alberta et Territoires du Nord-Ouest—Suite

Supplies for Destitute—Concluded—*Secours aux indigents*—Fin

Qu'Appelle agency: provisions, $591.72; clothing, $144.91; small items, $100.40.. 837 03
Saddle Lake agency: provisions, $351.04; clothing, $157.01; blankets, 70, $273; ammunition and fishing tackle, $807.43; small items, $76.03. ..... 1,664 51
Sarcee agency: provisions, $755.69; blankets and clothing, $249.19; small items, $58. ..... 1,062 88
Stony agency: ammunition and fishing tackle, $79.64; small items, 38c..... 80 02
Touchwood agency: provisions, $2,545.54; clothing, $273.56; blankets, 30, $117; burials, $54.75; building material, $302; ammunition and fishing tackle, $239.14; small items, $55.46. ..... 3,587 45
Miscellaneous and General: provisions, $649.06; blankets, 266, $1,037.40; amount allowed on account of excess weight on 1,300 blankets, $105.63; freight, etc., $1,042.38; small items, $96.74. ..... 2,931 21

Hospitals, Medical Attendance, Medicines, etc.—Hôpitaux, soins médicaux, médicaments, etc.

Assiniboine agency: medical attendance, $573.50; hospitals, $996.50; drugs, etc., $319.49; travel, $2.49. ..... 1,891 98
Battleford agency: physician, Dr. H. C. Norquay, 12 m., $2,999.97, travel, etc., $971.98, rent of house, 12 m., $360, coal, 15.35 tons, $134.27; medical services, $815.65; hospitals, $5,020.35; medical supplies, $1,094.59; nursing, $45; travel of patients, $79.04; small items, $6.41..... 11,527 26
Birtle agency: physician, Dr. P. W. Head, 12 m., $399.96; field matron, Mrs. A. Matthews, 12 m., $180; medical attendance, $1,783.20; hospitals, $829.15; medical supplies, $416.99; travel of patients, $28.58..... 3,637 88
Blood agency: ($10,609.41)—
  Salaries at Indian hospital: matrons, Sr. Mary of Visitation, 7 m., $245, bonus, $55.11, Sr. S. Beaudet, 5 m., $150, bonus, $39.37; nurses, Sr. S. Blais, 5 m., $125, bonus, $39.37, Sr. Bourret, 7 m., $210, bonus, $55.11, Sr. St. Germain, 7 m., $210, bonus, $55.11, Sr. St. Richard, 6 m. at $300, 6 m. at $360, bonus, $94.50; dispensers, Sr. St. John, 5 m., $125, bonus, $39.37, Sr. St. Victor, 12 m., $360, bonus, $94.50; cook, Sr. Fafard, 12 m., $360, bonus, $94.50; orderlies, 12 m., salaries, $360, bonuses, $94.48.... 3,136 42
  Medical services, $2,242; hospitals, $105; medical supplies, $546.79..... 2,893 79
  Equipment and supplies for Blood Indian hospital..... 3,469 87
  Repairing and painting hospital, $950.79; coal, 18.4 tons, $71.54..... 1,022 33
  Putting up hay, $250; freight, cartage, etc., $498.42..... 748 42
Carlton agency: medical services, $274; hospitals, $499.50; medical supplies, $511.50; board and travel of patients, $79.94; small items, $13.50..... 1,378 44
Clandeboye agency ($19,549.80)—
  Dispensers, 12 m.: Rev. P. A. Bousquet, $50; Rev. T. D. Conlin, 10 m., $41.65; A. Douglas, 3 m., $12.50; Rev. G. H. Fryer, 9 m., $90; P. H. Gentleman, $80, arrears 1922-23, $7.50; J. Hardisty, 11 m., $24; W. Lee, $50; A. McIntosh, $50; W. Moore, $50; Rev. J. W. Niddrie, $100; D. Patterson, 9 m., $37.50; G. Slater, $50; Rev. G. C. Smith, 2 m., $8.35..... 651 50
  Medical and dental services, $2,145.70; hospitals, $13,595..... 15,740 70
  Medical supplies, $2,884.78; travel, $203.73; small items, $69.09..... 3,157 60
Crooked Lake agency: physicians, 12 m., Dr. A. W. Allingham, $420; Dr. G. H. Craig, $420; medical services, $43; hospitals, $753; medical supplies, $833.90; travel of patients, $39.07..... 2,508 97
Duck Lake agency: physicians, 12 m., Dr. M. D. Baker, $300, Dr. A. Montreuil, $480, Dr. N. H. Touchette, $500; medical services, $248; hospitals, $1,467; medical supplies, $670.04; small items, $20.17..... 3,685 21
Edmonton agency: physician, Dr. A. Giroux, 12 m., $200; medical supplies, $291.89; small items, $34.95..... 526 84
File Hills agency ($13,470.12)—
  Medical attendance, $2,231.50; hospitals, $4,225.65; drugs, etc., $848.52..... 7,305 67
  Travel of patients, $39.13; small items, $43.65..... 82 78
  File Hills Colony Hospital, maintenance: nurses, Mrs. G. M. Pruden, 11⅔ m. to Mar. 31, $1,166 66, Miss A. Matthews, 2⅔ m. to June 30, $66.66; housekeepers, J. Cowenska, 5 m. to Nov. 30, $125, J. Brass, 4 m. to Mar. 31, $100; provisions, $784.57; supplies and equipment, $178.11; hay and oats, $66; wood, 16 loads, $48.50; coal, 22 tons, $258.50..... 2,794 00

Manitoba, Saskatchewan, Alberta and Northwest Territories—Continued
Manitoba, Saskatchewan, Alberta et Territoires du Nord-Ouest—Suite

	$ cts.
Hospitals, Medical Attendance, Medicines, etc.—Continued—*Hôpitaux, soins médicaux, médicaments, etc.*—Suite	
File Hills agency—*Concluded*	
File Hills Colony Hospital, building extension and repairs: labour per contract, $564; excavating cellar, $70; installing water system, $560.97; installing additional heating, $815; building material, $1,172.10; cleaning and repairs, $134.60; small items, $31; total, $3,347.67, less $60 for board of labourers	3,287 67
Fisher River agency ($13,689.14)—	
Dispensers, 12 m.: Rev. T. Mitten, $120; Rev. F. G. Stevenson, $120	240 00
Dr. J. R. Bird: services, 167 d. at $10; travel, $897.85; wood, $91.75	2,659 60
Medical and dental services, $470.50; hospitals, $3,063.55; freight, $29	3,563 05
Medical supplies, $1,671.85; travel of patients, $253.70; nursing, $33.50	1,959 05
Erection of residence for physician at cost plus 10 per cent commission: contractor, 10 d., $150; travel, $25; wages, $1,918.24; building material, $1,533.99; installing water system, $425.10; installing furnace, $514.62; freight, etc., $251.02; 10 per cent commission, $449.47	5,267 44
Fort Churchill and York Factory agency: dispenser, Rev. Archdeacon Faries, 12 m., $100; drugs, $104.66; freight, $42.14	246 80
Fort Resolution agency: physician, Dr. C. Bourget, 11 m. to Mar. 31, $1,430; nurses, Sr. St. Dosithee, 12 m., $900, bonus, $94.50, Sr. St. Cyr, 12 m., $900, bonus, $94.50; medical supplies, $1,660.60; travel of patients, $113.35; freight, $75.31; overpayment to Northern Trading Co., $43.20, to be refunded in 1924-25	5,311 46
Fort Simpson agency: physician, Dr. P. E. Doyle, 4 m. to June 30, 1923, $233.33; medical attendance, $200.20; hospitals, $12,054; medical supplies, $1,591.79; travel, $1,030.65; nurse, $10; freight, $114.90; motor boat for doctor, $600, less $300 paid in 1924-25	15,534 87
Fort Smith agency: physician, Dr. A. L. McDonald, 12 m., $2,640, travel, $271.50; medical attendance, $171; hospitals, $4,656.25; medical supplies, $797.60; travel of patients, $88.05; nursing, 15 d., $45; small items, $39.31	8,708 71
Hobbema agency: physician, Dr. A. S. McColgan, 12 m., $699.96 drugs, etc., $223.37	923 33
Ile à la Crosse agency ($3,161.21)—	
Physician on annuity payments, Dr. W. G. Mackersie, 75 d	750 00
Dispensers, 15 m. to Dec. 31: Rev. J. B. Ducharme, $62.50; Rev. P. J. L. Egenoff, $62.50; Rev. N. Guilloux, $62.50; Rev. C. F. Hives, $62.50; Rev. J. A. Renaud, $62.50; Rev. M. Rossignol, $62.50; H. S. M. Kemp, 6 m. to Dec. 31, $25	400 00
Hospitals, $930.40; medical supplies, $711.03; travel, $166.25; freight, $203.53	2,011 21
Lesser Slave Lake agency: physician, Dr. P. M. Macdonnell, 12 m., $700, travel, $182.50; medical services, $3,028.50; hospitals, $1,527.50; medical supplies, $2,842.71; travel of doctors and patients, $294.99; R.C.M. Police, $46.93; freight, etc., $115; small items, $21.68	8,759 81
Moose Mountain agency: physician, Dr. C. H. Stapleford, 12 m., $450; hospital, $56; medical supplies, $188.69; small items, $9.10	703 79
Norway House agency ($10,319.81)—	
Physician: Dr. E. L. Stone, 9 m. at $2,400, 3 m. at $2,520; travel, etc., including annuity trip, $322.41; house rent, 10 m., $135	2,887 41
Dispensers: Rev. L. E. Atkinson, 12 m. to Dec. 31, $50; Rev. R. T. Chaplin, 6 m. to Dec. 31, $25; Rev. J. Jones, 6 m. to Dec. 31, $25; J. A. C. Kell, 7 m. to July 31, $29.15; P. J. Lake, 5 m. to Dec. 31, $20.85; G. Suitor, 6 m. to Dec. 31, $25	175 00
Norway House Hospital: matron, Mrs. G. T. Dent, 12 m., $900, bonus, $94.50; nurse, Mrs. J. Trask, 7.4 m. to Nov. 12, $296, bonus, $58.26; orderly, N. Queshekapow, 7.56 m. to Nov. 17, $340.50, bonus, $151.33; cook, Miss M. Walker, 7⅓ m. to Nov. 10, $220, bonus, $73.33; supplies and equipment, $1,166.98; hay, 3 tons, $45; medical supplies, $527.15; cutting and swamping wood, $313.95	4,187 00
Board of doctor and matron, 499 d., $499, less $100 for provisions supplied from hospital stores	399 00
Medical attendance, $173; hospitals, $261.30; nursing, $50	484 30
Medical supplies, $1,400.02, $4 overpaid, refunded in 1924-25	1,404 02
Building tent houses for temporary hospital	330 17
Travel of patients, $108.34; freight, etc., $672.24; small items, $49.75	830 33

Manitoba, Saskatchewan, Alberta and Northwest Territories—Continued **Manitoba, Saskatchewan, Alberta et Territoires du Nord-Ouest**—Suite *Hospitals, Medical Attendance, Medicines, etc.*—Continued—*Hôpitaux, soins médicaux, médicaments, etc.*—Suite	$ cts.
Onion Lake agency ($4,706.15)—	
Physician: Dr. J. T. Hill, 12 m., $1,999.92; travel, etc., $112.45; telephone, $20; buggy, $158; jumper, $56.28; portable bath tub, $45; wood, $60.50; beef, $22.88	2,475 03
Repairing, painting and papering doctor's residence	243 80
Up-keep of car, $270.59; building garage, $82.50	353 09
Medical attendance, $159; hospitals, $281; drugs, etc., $655.58	1,095 58
Care and maintenance of cripple, 12 m., $366; travel of nurse, $101.45	467 45
Dispensers' services, $50; freight, etc., $21.20	71 20
Pas agency ($7,403.66)—	
Physician, Dr. R. D. Orok: 12 m., $1,300; paying annuities, 18 d., $180; travel, etc., $455.10; fuel, $176; beef, $16.80; light and water, $64.68	2,192 58
Dispensers, 12 m.: I. Badger, $50; F. J. Daniels, $50; Mrs. M. Fisher, $50; Mrs. I. Gauthier, 3 m. to June 30, $12.50; J. G. Kennedy, $50; T. H. P. Lamb, $50; Mrs. M. A. Langlais, 7 m., $29.16; Rev. W. H. J. Walter, $120	411 66
Medical attendance, $412.60; hospitals, $2,257.55; drugs, etc., $1,377.26	4,047 41
Papering and repairing doctor's house and painting fence	180 57
Travel of patients, $385.33; freight, etc., $159.62; small items, $26.49	571 44
Peigan agency: physician, Dr. J. J. Gillespie, 12 m., $752; hospital, $18; drugs and medical supplies, $483.78; travel of patients, $9.20; supplies for hospital, $317.83; labour, $28	1,608 81
Pelly agency: physician, Dr. J. I. Wallace, 12 m., $600; medical attendance, $174.60; hospitals, $260.15; drugs, etc., $168.61; travel of patients, $58.28; freight, etc., $9.05	1,270 69
Portage la Prairie agency ($12,346.92)—	
Physicians: Dr. A. E. Medd, 12 m., $600, special services, $163, travel, $411.65; Dr. E. D. Winchell, 9 m. to Dec. 31, $74.97, special services, $711.75; Dr. W. E. Metcalfe, 2 m. to Mar. 31, $16.66; Dr. J. B. Robertson, 4 y. to May 1, 1923, $720	2,698 03
Dispensers, 12 m.: Rev. J. Brachet, $50; Wm. Catcheway, $50; Rev. O. Chagnon, $50; C. E. Cooke, 3 m. to Mar. 31, $12.50; J. A. Donaghy, 2 m. to June 30, $8.50; J. E. Favell, $50; C. Garwood, 7 m. to Mar. 31, $29.15; Miss M. A. Gorman, 6 m. to Mar. 31, $25; A. Gibson, 3 m. to June 30, $12.50; M. Goulet, $50; J. Kahkeekaykeesick, $25; W. Kematch, 9 m. to Dec. 31, $37.50; J. W. Mallison, $25; Miss A. O. Thomas, $50	475 15
Nurses: Miss M. Brown, 8 m. to Nov. 30, $400, bonus, $62.99; Miss J. Watson, 4 m. to Mar. 31, $200, bonus, $31.49	694 48
Medical attendance, $4,473.85; hospitals, $1,625.20; nursing, 20 d. $100	6,199 05
Dental services, $35; medical supplies, $2,213.43	2,248 43
Travel of patients and nurse, $119.92; freight, etc., $6.34	126 26
Qu'Appelle agency: medical services, $236; hospitals, $920.75; drugs and medical supplies, $56.45; travel of patients, $17.46	1,230 66
Saddle Lake agency: medical services, $2,522.95; hospitals, $466; medical supplies, $756.14; travel of patients, $41.80; freight, $2.45	3,789 34
Sarcee agency ($13,426.34)—	
Physician, Dr. T. F. Murray, 12 m., $1,059.96; medical services, $142	1,201 96
Sarcee Reserve Indian Hospital, staff: graduate nurses and matrons, Miss M. Bitcon, 6.55 m. to Oct. 18, $658.06, Miss M. Runions, 3.67 m. to Mar. 31, $367.74; assistant matrons, Mrs. H. S. Hiscock, 6 m. 3 d., to Oct. 3, $243.87, Mrs. W. Robertson, Oct. 8 to 25, $23.22, Miss F. Henderson, 5 m. to Mar. 31, $200; cook, Mrs. M. Smith, 12 m., $720; seamstresses, Mrs. D. Neville, 7 m. to Oct. 31, $280, Miss K. Connolly, Nov. 22 to Jan. 20, $77.81, Mrs. Bryant, 2⅓ m. to Mar. 31, $94.19; general helpers, Mrs. C. Somerville, 9.9 m. to Jan. 31, $396, Miss A. Woodman, 2 m. to Mar. 31, $80; caretakers, A. C. Wright, 1½ m. to May 15, $72.58, A. Draper, 10½ m. to Mar. 31, $524.19	3,737 66
Sarcee Reserve Indian Hospital, general: medical supplies, $503.03; provisions, $2,069.02; clothing, $1,292.71; furnishings, $658.55; general repairs, $727.55; coal, 192.6 tons, $1,010.55; hauling coal, $435.50; wood, 16 loads, $65.50; coal oil, 855½ gal., $284.66; mobiloil, 36 gal., $43.45; hay, 57 1/10 loads, $575.50; oat chop, bran, etc., 19.45 tons, $521.82; putting up ice, $41.40; telephone service, $40.55; various items, $216.93	8,486 72
Stony agency: physician, Dr. J. Waite, 12 m., $600; medical supplies, $21.41	621 41

Manitoba, Saskatchewan, Alberta and Northwest Territories—Continued **Manitoba, Saskatchewan, Alberta et Territoires du Nord-Ouest**—Suite	$	cts.
Hospitals, Medical Attendance, Medicines, etc.—Concluded—*Hôpitaux, soins médicaux, médicaments, etc.*—Fin		
Touchwood agency: nurse, Mrs. G. Turner, 2 m. to May 31, $50; medical services, $1,936; hospitals, $1,368; medical supplies, $1,264.71; travel of patients, $37.24; freight, $3.10	4,659	05
Industrial schools ($4,024.74)—		
Brandon: nurse, Mrs. I. Shaus, 3 m. at $600, 9 m. at $660, bonus, $94.50; medical attendance, $640; hospitals, $128; medical supplies, $734.45; nursing, 5 wk., $140; travel of patients, $10.50	2,392	45
Qu'Appelle: physician, Dr. W. Hall, 12 m., $600; dental services, $262.50; drugs and medical supplies, $864.29	1,726	79
Miscellaneous—Divers ($14,421.47)—		
Travelling nurses (headquarters at Regina): Miss A. M. LeDrew, 7.26 m. to Nov. 8, less 1 wk., $1,104, travel and outlay, $158.15; Miss A. G. Brandon, 8 m. to Feb. 28, $1,240, overpaid, $5.25 (refunded to Casual Revenue in 1924-25), travel, etc., $118.40; Miss H. E. Gerry, 12 m., $1,860, travel, etc., $309.48; Miss I. M. Lucas, 12 m., $1,860, travel, etc., $343.41; Miss M. J. Ramage, 1 m. to April 30, $160, travel, etc., $33	7,191	69
Hospitals, $6,771; clothing, $286.66; travel of patients, $122.70	7,180	36
Drugs, $18.41; freight, $29.67; telephone, $1.34	49	42
Triennial Clothing—Distribution triennale de vêtements ($6,929.55)		
Miscellaneous and General—		
Kingston Penitentiary: belts, 152, $158.08; shoes, 152 pr., $836; making only from material supplied: 43 chiefs' suits, $306.87; councillors' suits, 109, $668.24; shirts, 152, $76; packing, $30.40	2,075	59
Clothing and material: beaver cloth, 530 yd., $2,305.51; drill, 177¾ yd., $42.66; duck, 400 yd., $120; factory cotton, 459½ yd., $79.26; felt hats, 228, $387.60; flannel, 872¼ yd., $348.90; holland, 171 yd., $76.95; lining, 514 yd., $285.46; mohair, 230 yd., $257.60; silk handkerchiefs, 228, $319.20; socks, 19 doz. pr., $85.50; tweed, 640 yd., $422.40	4,731	04
Freight and freighting	122	92
Grist and Saw Mills—Moulins à farine et scieries ($2,948.16)		
Carlton agency: engineer, 33 d., $132; sawyer, 33 d., $74.20	206	20
Fort Simpson agency: engineer, H. McGurn, 4 m. to July 31, $420; labourers at $5 a d., $1,117.25; belting, 140 ft., $180; wood, 80 cords, $400; small items, $42.73	2,159	98
Fort Smith agency, use of steamer *Crester*, towing logs in 1921	50	00
Hobbema agency, machine oil, 4 gal.	3	37
Onion Lake agency: labour sawing, $318.71; gasoline, 264 gal., $85.80; mobiloil, 27 gal., $31.05; steel barrels, 3, $24; freighting, etc., $30.15; small items, $38.90	528	61
General Expenses—Dépenses générales ($330,999.13)		
Assiniboine agency, Sask. ($6,916.13)—		
Salaries: agents, grade 4, R. D. Wilson, 5 m. to Aug. 31, $600, bonus, $25, S. S. Moore, 7 m. 4 d. to Mar. 31, $855, bonus, $30; junior clerk-bookkeeper, Lillian Grant, 12 m., $900; farming instructor, R. Fetterly, 12 m., $720	3,130	00
Rations for employees, $1,181.86; office expenses, $161.77	1,343	63
Travel and outlay of agents: R. D. Wilson, $23.80; S. S. Moore, $59.75	83	55
Ford car, $595.73; car licenses, 2, $32.50; up-keep of car, $737.13	1,365	36
Repairing, painting and papering agency buildings	410	38
Blacksmithing, $205.65; scales, 2 sets, $47.50; small items, $316.91	570	06
Unexpected balance of advance to agent R. D. Wilson to purchase wood, lost through the failure of the Home Bank of Canada	68	15
Battleford agency, Sask. ($18,134.90)—		
Salaries: agent, grade 5, S. L. Macdonald, 12 m., $1,980, bonus, $60; clerk-bookkeepers, S. S. Moore, 5 m. to Aug. 31, $425, living allowance, $250, bonus, $81, R. D. Wilson, 7 m. to Mar. 31, $595, living allowance, $350, bonus, $94.50; farming instructors, C. R. Gonyea, 6 m. at $720, 6 m.		

Manitoba, Saskatchewan, Alberta and Northwest Territories—Continued **Manitoba, Saskatchewan, Alberta et Territoires du Nord-Ouest**—Suite	$ cts.
General Expenses—Continued—*Dépenses générales*—Suite	
Battleford agency, Sask.—*Concluded*	
Salaries—*Concluded*	
at $840, G. Henery, 12 m., $720, bonus, $162, F. C. Starnes, 3 m. at $720, 9 m. at $840, bonus. $153, W. Taylor, 12 m., $840, bonus, $150; teamster, A. Logan, Apr. and Nov. 1 to Mar. 31, $360; caretakers, B. Pooyak, 1⅙ m. to May 10, $33.06, M. Layton, 10⅔ m. to Mar. 31, $640.64; issuer, J. Small, 10 m. to Mar. 31, $100; overseer, J. Mirasty, 7 m. to May 31, $70	8,654 20
Travel and outlay: agent, $285.10; farming instructors, $136.75	421 85
Up-keep of car: gasoline, 614 gal., $210.60; parts and repairs, $362.55	573 15
Expenses paying annuities, $125.60; office expenses, $151.61	277 21
Rations and supplies for employees: provisions, etc., $890.72; coal, 33.44 tons, $294.14; wood, 24 loads, $124	1,308 86
Rents: agent's house, 12 m., $480; clerk's house, 2⅓ m. to Mar. 31, 1923, $66.62	546 62
Rent of 3 telephones, 12 m., $92; water, $73.74; light, $88.40	254 14
Erecting farming instructor's residence, per contract, $3,560, extras, $25	3,585 00
Building shed, $424.79; repairs to buildings, $203.32	628 11
Binders, 2, $472.70; harrow, $90; plough, $96.70; sleigh, $62.50	721 90
Horses, 6, $600; harness, 2 sets and repairs, $218.05; hay, 19¼ tons, $114	932 05
Binder twine, 525 lb., $69.61; stove and pipes, $50; oats, $71.50	191 11
Barbed wire, 20 rolls, $100; horseshoeing and repairing implements, $226.22.	326 22
Various labour, $67.10; freight, etc., $80.36; small items, $267.52	414 98
Birtle agency, Man. ($4,164.47)—	
Salaries: agent, grade 4, P. G. Lazenby, 12 m., $1,440, bonus, $69; caretaker, S. Brown, Apr. 1 to May 21, Oct. 1 to Mar. 31, $73.42	1,582 42
Travel and outlay of agent, $544.47; office expenses, $175.25	719 72
Up-keep of car: gasoline, 360½ gal., $111.82; repairs, etc., $113.11; licenses, $30	254 93
Coal, 34 tons, $476; wood, 12 loads, $57; gas supply, $52	585 00
Electric light system installed, $500; repairs to buildings, $234.19	734 19
Repairs to roads, $156.35; telephone rent, $38.75	195 10
Various labour, $105.85; small items, $56.26	162 11
Blackfoot agency, Alta. ($5,671.12)—	
Salaries: agent, grade 5, G. H. Gooderham, 3 m. at $1,740, 9 m. at $1,860, (allowances valued at $480), bonus, $60; clerk-bookkeepers, R. Pringle, 6 m. to Sept. 30, $660, bonus, $30, (transferred to Stony agency), W. R. McKie, 6 m. to Mar. 31, $510, bonus, $27.77; interpreters, M. Running Wolf, 2 m. to May 31, $100, bonus, $31.25, E. Calfchild, 10 m. to Mar. 31, $500, bonus, $69.36	3,818 38
Travel and outlay of agent, $44.95; office expenses, $213.45	258 40
Rations and supplies for employees, $898.80; hay, 82½ tons, $247.50	1,146 30
Repairs to agency buildings, $407.86; horseshoeing, etc., $41	448 86
Oats, 95 bush., $33.90; rent of 2 telephones, 11 m., $71.50; various items, $112.16	217 56
Blood agency, Alta. ($38,676.10)—	
Salaries: agent, grade 5, J. T. Faunt, 3 m. at $1,740, 9 m. at $1,860, (allowances valued at $480), bonus, $60; clerk-bookkeeper, A. McMillan, 6 m. at $1,020, 6 m. at $1,080, bonus, $63; head stockman, W. T. Ottowell, 9 m. at $840, 3 m. at $900, bonus, $142.25; farming instructors, W. Betts, 12 m., $720, J. Bradley, 12 m., $720, bonus, $162, T. Gregson, 12 m., $720, bonus, $72; interpreter, T. Bullshield, 12 m., $600, bonus, $187.50	7,181 75
Rations and supplies for employees	1,594 59
Travel and outlay: agent, $219.65; other employees, $208.80	428 45
Up-keep of cars: gasoline, 1,578 gal., $515.28; repairs, etc., $439.25	954 53
Office expenses, $241.46; rent of 2 telephones, 11 m., $44	285 46
Buggies, 2, $275; wagon, $168.50; putting up 100 tons hay, $400	843 50
Inspector of construction, E. G. Smith: services, 58½ d., $351; travel, $307	658 00
Contract for buildings, contractors, Bennett & White Construction Co.: agency house, $7,280; clerk's house, $6,214; 2 cottages, $5,160; office, $3,536; 2 implement sheds, $2,173; barn, $1,818; extras on account of additions, alterations, etc., $2,357.05, 10 per cent commission on actual cost, $235.70; 2 out houses, per estimate, $70; total, $28,843.75, less $2,662.75 paid in 1924-25	26,181 00

Manitoba, Saskatchewan, Alberta and Northwest Territories—Continued **Manitoba, Saskatchewan, Alberta et Territoires du Nord-Ouest**—Suite	$	cts.
General Expenses—Continued—*Dépenses générales*—Suite		
Blood agency, Alta.—*Concluded*		
Drilling and encasing well, 188 ft., and installing pump, $581, less $210.15 paid in 1924-25	370	85
General repairs, $629.45; moving building, $60	689	45
Freight, etc., $84.90; various items, $90.37	175	27
Carlton agency, Sask. ($10,538.12)—		
Salaries, 12 m.: agent, grade 5, J. Weir, $1,740 (allowances valued at $480), bonus, $60; clerk-bookkeeper, C. S. Bell, $1,140, bonus, $60; farming instructors, S. J. Adams, 4 m. to July 31, $240, A. F. MacLean, 11.57 m. to Mar. 31, $694, H. Gregson, 8 m. to Mar. 31, $480; interpreter, D. Sanderson, $660, bonus, $187.50; mail carrier, R. Head, $180; overseer, J. R. Settee, $60; telephone attendant, J. E. Braithwaite, $60	5,561	50
Rations and supplies for employees	1,353	25
Travel of agent and employees, $261.80; up-keep of car, $474.29	736	09
Supplies for annuity trip, $58.79; office expenses, $65.99	124	78
Horses, 6, $700; horseshoeing, $34.10; clearing land, 25 ac., $100	834	10
Farm implements and vehicles, $451.25; feed and hay, $232.45	683	70
Seed grain, $232.35; horse blankets, $48; hardware, $140.25	420	60
General repairs, $1,011.69; freight, etc., $49.39; various items, $70.52	1,131	60
Clandeboye agency, Man. ($4,890.05)—		
Salaries: agent, grade 4, H. O. Latulippe, 12 m., $1,800, bonus, $60; annuity clerk, E. Millidge, Apr. 1 to May 26, $130.79; temporary clerk, Miss E. Latulippe, June 1 to Aug. 31 and Feb., $325; caretaker, Jas. Massey, 12 m., $40; constable, 12 m., $15; clerical services, 114 d., $379	2,749	79
Allowance in lieu of rent, fuel and light	400	00
Travel and outlay of agent, $200.80; office expenses, $76.75	277	55
Expenses paying annuities: travel and outlay, $298.10; hire of tug and launch, $698.50; supplies, $136.95; various services, $97	1,230	55
Road work, 51 d., $165; telephone rent, $40; small items, $87.16	292	16
Crooked Lake agency, Sask. ($13,143.07)—		
Salaries, 12 m.: agent, grade 5, R. E. Osborne, 9 m. at $1,500, 3 m. at $1,620. living allowance in lieu of rations, etc., June quarter, $120 (allowances valued at $480), bonus, $62.25; clerk-bookkeeper, G. A. Havers, 9 m. at $1,080, 3 m. at $1,140, arrears, Mar. quarter, 1922-23, $15, bonus, $63; farming instructors, W. T. Guest, $1,200, bonus, $60, J. R. Morrison, $720; interpreter, H. Cameron, $840, bonus, $150	5,855	25
Rations and supplies for employees, $1,688; up-keep of car, $270.20	1,958	20
Travel and outlay: agent, $228.20; other employees, $55.95	284	15
Rent of telephones, $151; hay, $75	226	00
Office expenses, $109.56; harness, 2 sets and repairs, $246.80	356	36
Horses, 4, $450; buggy, $138.50; repairs to implements, $77.45	665	95
Horseshoeing, $88.55; tools, $88.59; wagon, $127.60	304	74
Various labour, $61.30; freight, etc., $14.56; small items, $119.40	195	26
Repairing agency house, $678, less $200 paid in 1922-23	478	00
Installing furnace in farming instructor's house	202	60
General repairs to agency buildings and fence	2,951	81
Duck Lake agency, Sask. ($11,467.19)—		
Salaries: 12 m.: agent, grade 5, C. P. Schmidt, $1,740 (allowances valued at $480), bonus, $60; clerk-bookkeeper, E. G. Ewing, 6 m. at $1,020, 6 m. at $1,080, bonus, $63; farming instructors, J. P. Binnie, $720, bonus, $162, W. Simpson, $720, bonus, $162, E. A. Moore, 10 m. to Mar. 31, $600; interpreter, J. Mike, $600, bonus, $187.50; stockman, E. Leclerc, 2 m. to May 31, $120; issuer, J. L. Lowe, 15 m. to Mar. 31, $75	6,259	50
Rations and supplies for employees, $1,404.12; up-keep of car, $454.13	1,858	25
Travel and outlay: agent, $526.80; other employees, $88.65	615	45
Office expenses, $253.47; twine, 475 lb., $65	318	47
Harness, implements and repairs, $402.45; cow, $40	442	45
Oats, 757 bush., $280.90; horseshoeing, $77.70; hardware, $119.03	477	63
Installing furnace in farming instructor's house	278	00
Erecting fence, $46.51; meals for labourers, $128.20	174	71
Repairs to agency buildings, etc., labour and material	1,174	39
Various labour, $307.99; freight, etc., $45.50; small items, $149.35	502	84

Manitoba, Saskatchewan, Alberta and Northwest Territories—Continued | $ cts.
Manitoba, Saskatchewan, Alberta et Territoires du Nord-Ouest—Suite

General Expenses—Continued—*Dépenses générales*—Suite

Edmonton agency, Alta. ($11,476.43)—
Salaries: agent, grade 5, G. H. Race, $1,980 (allowances valued at $480), bonus, $60; clerk-bookkeeper, J. P. B. Ostrander, 3 m. at $1,020, 9 m. at $1,080, bonus, $63; farming instructors, P. Conway, 3 m. at $720, 9 m. at $840, bonus, $153, G. C. Laight, 3 m. at $720, 9 m. at $840, bonus, $153; interpreter, J. White, 12 m., $660, bonus, $187.50; farm hands at $25 a m., May 1 to Oct. 31, $147.50 ..... 6,089 00
Rations and supplies for employees, $1,159.55; office expenses, $205.26 .... 1,364 81
Travel and outlay of agent, $199.85; up-keep of car, $773.33 ..... 973 18
Farm implements and repairs, $415.87; seed oats, 50 bush., $30 ..... 445 87
Horses, 2, $250; pigs, 6, $50; horseshoeing, $75.15; stove, $70 ..... 445 15
Various labour, $207.20; chop feed, 2 tons, $64 ..... 271 20
Installing furnace in office, $134.55; small items, $68.63 ..... 203 18
Erecting storehouse, stable and implement shed 1,707 68
Repairing and painting agency buildings, $405.87; fencing, $186.99 ..... 592 86

File Hills agency, Sask. ($8,780.09)—
Salaries, 12 m.: agent, grade 4, F. L. Deacon, 6 m. at $1,560, 6 m. at $1,680; clerk-bookkeeper, J. T. White, $960, bonus, $69; farming instructor, C. Will, $720, bonus, $162; labourers, M. Kennedy, $600, E. Starr, $420.. 4,551 00
Rations and supplies for employees, $1,883.36; up-keep of car, $403.12 ..... 2,286 48
Travel and outlay, $154.55; office expenses, $207.75 ..... 362 30
Horses, 2, $265; horseshoeing, $38.50; harness and repairs, $217.05 ..... 520 55
Transferring delco lighting equipment from File Hills boarding school to agency buildings, $701, extra lights, $26 ..... 727 00
Repairs to agency buildings, $374.62; various items, $189.14 ..... 563 76

Fisher River agency, Man. ($6,944.73)—
Salaries: agent, grade 4, M. McCuish, 9 m. at $1,440, 3 m. at $1,560, bonus, $67.50; general helper, W. H. Allen, 6 m. at $600, 6 m. at $720 ..... 2,197 50
Travel and outlay, $304.66; expenses paying annuities, $195.55 ..... 500 21
Ford car, $624.08; harness, vehicles and repairs, $292.70 ..... 916 78
Office expenses, $129.52; hay, 26 tons, $100; oats, 122 bush., $73.50 ..... 303 02
Constructing septic tank, $445.68; wood, 32¾ cords, $162 ..... 607 68
Repairs to buildings and well, $781.55; small items, $191 ..... 972 55
Dept. of Public Works, Manitoba, digging drain through Peguis reserve.. 1,514 49

Fort Churchill and York Factory agency, Man. ($884.68)—
Salaries: R. C. M. Police officer, acting as agent, Sgt. B. J. Stangroom, 12 m., $600; issuer, R. W. Mitchell, 12 m. 1922-23, $100 ..... 700 00
Expenses making treaty payments in 1922-23 and 1923-24 ..... 184 68

Fort Resolution agency, N.W.T. ($6,104.82)—
Salaries: agent, grade 4, Dr. C. Bourget, 11 m. to Mar. 31, $1,320; interpreter, W. R. Norn, 8 m. to Jan. 31, $400 ..... 1,720 00
Travel, etc., of agent, including trip paying annuities: wages, $307; travel, $281; supplies, $280 ..... 868 00
Removal expenses of agent and family from Meadow Lake, Sask. to Fort Resolution 1,432 35
Rations and supplies for employees: provisions, $940.15; fuel, etc., $365.68... 1,305 83
Rent of agent's house, 7 m. to Feb. 29, $175; room and board for June, $75. 250 00
Canoe, $200; sleeping blanket, $72.82; freight, etc., $98.42 ..... 371 24
Various labour, $83.98; office expenses, $11.80; small items, $61.62 ..... 157 40

Fort Simpson agency, N.W.T. ($7,882.63)—
Salaries: agent, grade 4, T. W. Harris, 12 m., $1,920; interpreter, J. Villeneuve, 16 m. to Dec. 31, $960, bonus, 12 m. to Mar. 31, $187.50; labourers, I. Villeneuve, 6⅔ m. to June 2, $396, J. Hope, 3 m. to Aug. 31, $180; J. Crombie, Oct., $60 ..... 3,703 50
Travel, etc., of agent, including trip paying annuities: wages, $265; travel, $1,118.40; supplies, $123.65 ..... 1,507 05
Rations and supplies for employees, $1,123.88; scales, 1 set, $25 ..... 1,148 88
Farm labour, 104 d., $520.50; provisions for labourers, $60.25 ..... 580 75
Repairing agency buildings, $295.93; dog feed, $270 ..... 565 93
Gasoline, 2 brl., $101.68; freight, $304.69; small items, $41.40 ..... 447 77
Northern Trading Co., 5 per cent commission on cash disbursements 47 85
Alberta & Arctic Transportation Co., Ltd., overpayment on freight, to be refunded in 1924-25 ..... 68 40

Manitoba, Saskatchewan, Alberta and Northwest Territories—Continued $ cts.
Manitoba, Saskatchewan, Alberta et Territoires du Nord-Ouest—Suite

General Expenses—Continued—*Dépenses générales*—Suite

Fort Smith agency, Alta ($8,332.07)—
Salaries: agent, grade 4, G. Card, 12 m., $1,920; acting agent and clerk during agent's absence on annuity payments, Mrs. G. Card, 27 d., $54; interpreter, P. Watson, 12 m. to Feb. 29, $840 ..... 2,814 00
Travel, etc., of agent, including trip paying annuities: wages, $96; travel, $683.25; supplies, $19.25 ..... 798 50
Rations and supplies for employees, $905.31; R.C.M. Police, $87.13 ..... 992 44
Repairs to agency buildings and water system 109 43
House purchased for agent's residence at Fort McMurray 3,500 00
Freight, cartage and express, $62.50; small items, $55.20 ..... 117 70

Hobbema agency, Alta ($6,987.63)—
Salaries, 12 m.: agent, grade 5, W. G. Askey, $1,500 (allowances valued at $480), bonus, $63; clerk-bookkeeper, Blanche E. Mann, $1,200; farming instructors, F. Parker, April 1 to May 18, $95, bonus, $21.34, T. G. McLeod, 9⅘ m. to Mar. 31, $588; interpreter, J. White, $600, bonus, $187.50 ..... 4,254 84
Rations and supplies for employees, $1,528.45; office expenses, $68 ..... 1,596 45
Travel and outlay of agent, $27.15; up-keep of car, $448.30 ..... 475 45
Farm implements, $185.35; haying, $128.. small items, $69.68 ..... 383 03
Painting and repairing agency buildings: labour, $162.79; material, $386.91. 549 70

Ile à la Crosse agency, Alta.: expenses paying Treaty 10 annuities: paying officer, agent W. R. Taylor (salary shown under Regina office); canoemen, 414 d., $1,035; guides, 42 d., $103.50; fares and meals, $358.05; provisions and supplies, $1,410.02; canoes, 3, $399; Elto outboard motor, $161; gasoline 90 gal., $153.05; freight, $89.74; various items, $56.38; total $3,765.74, less $405.88 for 6 canoes, gasoline, etc., sold 3,359 86

Lesser Slave Lake agency, Alta. ($9,019.57)—
Salaries: agent, grade 4, H. Laird, 12 m., $1,800; interpreter, J. Bellerose, 12 m., $660, bonus, $187.50; clerk, B. Wray, July 6 to Sept. 25, Oct. 9 to Dec. 31, $543.35; interpreters and labourers, P. Desjarlais, April $60, J. Desjarlais, May 7 to Dec. 31, $470, C. Anderson, 2 m. to Feb. 29, $120 3,840 85
Rations and supplies for employees, $994.27; travelling expenses, $700.65 ..... 1,694 92
Rent of premises, 12 m., $300; office expenses, $71.99 ..... 371 99
Hay, 41 tons, $367.50; oats and feed, $190.80; blacksmithing, $122.96 .... 681 26
Harness and wagon, $254.40; general repairs to buildings, etc., $243.35 .... 497 75
Expenses paying annuities: assistance, $260; transportation and supplies, $1,860.30 ..... 2,120 30

Moose Mountain agency, Sask. ($5,405.80)—
Salaries, 12 m.: agent, grade 4, T. Cory, $1,800; farming instructor, W. W. Beatty, $840, bonus, $150; farm hand, R. D. Saunders, $600 ..... 3,390 00
Rations and supplies for employees, $666.08; feed for stock, $106.40 ..... 772 48
Travel, $24.15; binder, $266; seed grain, $130.73; various items, $115.99.. 536 87
Horse, $125; repairs to buildings, $652.13; general repairs, $188.95 ..... 966 08

Norway House agency, Man. ($6,005.55)—
Salaries, 12 m.: agent, grade 4, W. Gordon, $1,800, living allowance, $300; interpreter, G. Balfour, $840, bonus, $315; issuer, G. Suitor, 6 m. to June 30, 1923, $3.50 ..... 3,258 50
Travel of agent, $63.38; 3 dogs, $45; dog feed, $241 ..... 349 38
Hay and stock feed, $410.14; harness, $60.90; 6 h.p. engine, $225.50 ..... 696 54
Cutting and hauling wood, $198.50; permit to cut 100 cords wood, $76 ..... 274 50
Building barge and repairs to boats, $407.25; freighting, $293.53 ..... 700 78
Repairs to sewer, water line and dock, $558.60; general repairs, $283.52.. 842 12
Gasoline and lubricants, $88.23; expenses paying annuities, $110.50 ..... 198 73

Onion Lake agency, Sask. ($11,020.07)—
Salaries: agent, grade 5, L. Turner, 6 m. at $1,620, 6 m. at $1,740, bonus, $60; junior clerk-stenographer, Miss L. Turner, 12 m., $600, bonus, $56.25; farming instructors, A. Martineau, 12 m., $1,080, bonus, $63; E. W. Stephenson, 6 m. at $720, 6 m. at $840, bonus, $156, F. Booth, 6 m. at $840, 6 m. at $960, bonus, $109.50; interpreter, F. Dufresne, 12 m., $660, bonus, $187.50 ..... 6,332 25
Rations and supplies for employees, $1,158.67; office expenses, $165.90 ..... 1,324 57
Travel and outlay of agent, $237.05; allowance for car, 9 m., $360 ..... 597 05
Harness and repairs, $86.95; horses, $2, $200; gasoline and oil, $101.81 ..... 388 76

Manitoba, Saskatchewan, Alberta and Northwest Territories—Continued **Manitoba, Saskatchewan, Alberta et Territoires du Nord-Ouest**—Suite	$ cts.
General Expenses—Continued—*Dépenses générales*—Suite	
Onion Lake agency, Sask.—*Concluded*	
Farm implements, vehicles, and repairs, $1,035.69; feed and seed, $166.11..	1,201 80
Haying and threshing, $335; various labour, $98.23; freight, $418.59.....	851 82
Repairs to agency buildings, $580.92; general repairs, $375.15.....	956 07
Pas agency, Man. ($5,331.86) —	
Salaries, 12 m.: agent, grade 4, J. W. Waddy, $1,920, living allowance, $300; interpreter, T. Badger, 7 m. at $600, 5 m. at $660, living allowance, $219.99, bonus, $94.50	3,159 49
Travel and outlay of agent, $369.48; office expenses, $142.49.....	511 97
Clerical assistance, 24½ d., $122.50; electric light, $40.83.....	163 33
Coal, 18.7 tons, $200.92; wood, 12 cords, $63.75; freight, etc., $41.48.....	306 15
Up-keep of launch, $394.08; repairing agency building, $192.54.....	586 62
Expenses paying annuities, $627.30; small items, $71.50.....	698 80
Peigan agency, Alta. ($8,237.33)—	
Salaries, 12 m.: agent, grade 5, C. A. Arthur, 6 m. at $1,500, 6 m. at $1,620 (allowances valued at $480), bonus, $61.50; clerk-bookkeeper, H. C. Lancaster, $1,140, bonus, $60; head stockman, R. McLaughlin, $960, bonus, $69; farming instructor, A. Bain, 3 m. to June 30, $240, bonus, $17.25; interpreter, C. Grier, $600.....	4,707 75
Rations and supplies for employees, $1,592.75; office expenses, $102.65.....	1,695 40
Travel of agent, $28.25; up-keep of car, $508.43; various labour, $60.15....	596 83
Putting up hay, 118.13 tons, $600; bran, 2 tons, $44; oat chop, 1 ton, $29..	673 00
Laying water pipe line, $155.60; repairing agency buildings, $316.41.....	472 01
General repairs, $208.55; freight, etc., $25.38; small items, $71.06.....	304 99
Pelly agency, Sask. ($14,701.36)—	
Salaries, 12 m. to Mar. 31: agent, grade 5, C. A. McConnell, 9 m. at $1,500, 3 m. at $1,620, overpayment refunded to Casual Revenue in 1924-25, $1 (allowances valued at $480), bonus, $62.25; clerk-bookkeeper, H. E. Jones, $1,140, bonus, $60; farming instructors, W. Buchan, 3 m. at $720, 9 m. at $840, bonus, $153, B. W. Hamelin, $960, bonus, $69, J. M. Lauder, $960, bonus, $69; farm hands, J. Walker, April 1 to July 17, $177.95, C. Caldwell, July 18 to Mar. 31, $422.05.....	6,414 25
Rations and supplies for employees, $1,719.89; travel, etc., $303.25.....	2,023 14
Ford car, $589.25; up-keep of car, gasoline, oil, etc., $267.91.....	857 16
Telephone rent, $49; telephone tolls, $101.60.....	150 60
Harness, 1 set and repairs, $182.30; horses, 2, $185; hay, 10 tons, $90.....	457 30
Blacksmithing, $77.65; veterinary services, $30; sundry expenses, $85.56....	193 21
Construction of farming instructor's house, contract, R. J. Bailey, $4,500, extras, $30; general repairs, $433.40; freight, $55.55.....	5,018 95
Portage la Prairie agency, Man. ($12,701.07)—	
Salaries, 12 m. to Mar. 31: agent, grade 4, A. Ogletree, $1,560, allowance for rent, fuel and light, $400, bonus, $63.75; clerk-bookkeeper, F. Burton, $1,140, bonus, $315; office caretaker, T. C. Jackson, $60; farming instructors, J. F. Hampson, 3 m. to June 30, $240, bonus, $74.25, Ira F. Wismer, 10 m. to Mar. 31, $600, J. C. Scott, $840, rent allowance, $60, bonus, $315, R. F. Hillhouse, May 10 to Mar. 31, $856.77, living allowance, $214.20, bonus, $61.58; interpreter, W. H. Garrioch, $120	6,920 55
Travel and outlay: agent, $1,131.30; other employees, $99.26.....	1,230 56
Rent of telephones, $103; telephone tolls, $134.95; office expenses, $67.17..	305 12
Coal, 11.245 tons, $134.38; implements, harness and repairs, $666.15.....	800 53
Provisions for labourers on roads, $64.30; barbed wire, 75 spools, $347.25..	411 55
Horses, 4, $450; oats, 301 bush., $120.40; hay, 5 tons, $46; freight, etc., $42.81	659 21
R.C.M. Police, travel and outlay, $81.90; sundry items, $131.30.....	213 20
Removal expenses of R. F. Hillhouse, from Crooked Lake agency.....	130 35
Construction of farming instructor's residence: labour, $1,160.46; material, $1,699.12	2,859 58
Qu'Appelle agency, Sask. ($10,927.36)—	
Salaries, 12 m. to Mar. 31: agent, grade 5, Geo. S. Dodd, $1,500 (allowances valued at $480), bonus $63; clerk-bookkeeper, D. G. Stuart, 3 m. at $1,020, 9 m. at $1,080, bonus, $63; interpreter, A. Lawton, $660, bonus, $202	3,553 00
Rations and supplies for employees, $2,027.81; travel, etc., $189.60.....	2,217 41
Telephones, 3, 12 m., $75; telephone tolls, $282.70; office expenses, $42.75.	400 45

Manitoba, Saskatchewan, Alberta and Northwest Territories—Continued **Manitoba, Saskatchewan, Alberta et Territoires du Nord-Ouest**—Suite	$	cts.
General Expenses—Continued—*Dépenses générales*—Suite		
Qu'Appelle agency, Sask.—*Concluded*		
Up-keep of automobile, $125.08; horses, 4, $425; harness repairs, $41.50.....	591	58
Painting and repairing buildings, $2,158.96; robes, $48.50.....	2,207	46
Construction of agency office: material, $1,299.95; labour, $598; installing furnace taken from hospital, $146.....	2,043	95
Freight and express, $153.93; various items, $50.58; labour, $37.....	241	51
Saddle Lake agency, Alta. ($7,489.91)—		
Salaries, 12 m. to Mar. 31: agent, grade 4, John C. Pugh, $1,560; W. E. Gullion, junior clerk-bookkeeper, April 1 to June 4 at $960, clerk-bookkeeper, June 5 to Mar. 31 at $1,020, bonus, $64.07; interpreters, C. Whitford, 5 m. to Aug. 31, $275, bonus, $78.11; Frank Suvee, 7 m. to Mar. 31, $350, bonus, $109.37; Peter Erasmus, 5 m. to Mar. 31, $83.30; labourers, Nathaniel Shirt, $360; Alexis Makokis, 2 m. to July 21, $60.....	3,949	18
Rations and supplies for employees, $1,083.30; travel, etc., $137.65.....	1,220	95
Up-keep of automobile, $357.93; office expenses, $120.85; fencing, $53.40..	532	18
Feed, $41; cooker and grinder, $82.35; twine, $21; pig, $30.....	174	35
General repairs, $1,762.30; freight and express, $72.78; sundry items, $29.72.	1,864	80
Sarcee agency, Alta. ($7,099.91)—		
Salaries, 12 m. to Mar. 31: agent, grade 4, Dr. Thos. F. Murray, 9 m. at $1,560, 3 m. at $1,680; clerk, Mrs. T. F. Murray, $180; farming instructor, E. E. Hetherington, $840, bonus, $150; labourer and interpreter, Geo. Crane, 3 m. at $420, 9 m. at $540.....	3,270	00
Rations and supplies for employees, $923.70; travel, etc., $123.15.....	1,046	85
Ford car, $614.73; gasoline, 914 gal., $289.54; up-keep of car, $136.13.....	1,340	40
Telephone rent, 12 m., $249; grass seed, 900 lb., $99.45; ice, $33.60.....	382	05
Horses, 2, $225; feed, $42.38; harness and repairs, $141.44.....	408	82
Engine, $65.70; general repairs, $588.77; sundry items, $147.32.....	801	79
Stony agency, Alta. ($4,633.90)—		
Salaries, 12 m. to Mar. 31: agents, grade 4, E. H. Yeomans, 3 m. to June 30, $420; R. Pringle, 6 m. to Mar. 31, $720, bonus, $30; junior clerk-bookkeeper, P. E. Stocken, $960, bonus, $69; interpreter and stockman, D. Wildman, $720, bonus, $162.....	3,081	00
Rations and supplies for employees, $733.12; travel, etc., $77.65.....	810	77
Office expenses, $58.50; implement parts and tools, $119.59.....	178	09
Repairs to buildings, $645.17; horseshoeing, $58.43; heater, $15.....	718	60
Freight and express, $23.93; sundry items, $82.51.....	106	44
Touchwood agency, Sask. ($15,970.33)—		
Salaries, 12 m. to Mar. 31: agent, grade 5, J. B. Hardinge, 6 m. to Sept. 30, $750, bonus, $31.50; clerk-bookkeeper, Robt. Hick, $1,080, bonus, $63; farming instructors, J. C. O. Adams, $840. bonus, $150, J. A. Busch, $1,080, bonus, $63, H. A. Whaley, 6 m. to Sept. 30, $450, bonus, $59.50, Geo. Glenister, 6 m. to Mar. 31, $360, E. G. Hillier, $1,080, bonus, $63; teamster and interpreter, Fred. Morris, $660, bonus, $187.50.....	6,917	50
Rations and supplies for employees: provisions, etc., $1,685.16; coal and wood, $658.60; total, $2,343.76; less $15.30 retained.....	2,328	46
Travel, etc.: agent, $258.75; other employees, $258.38.....	517	13
Up-keep of automobile: gasoline, 1,461 gal., $503.41; repairs, etc., $809.23..	1,312	64
Telephone tolls, $141.65; postage and stationery, $62.20.....	203	85
E. S. Biggs, C. A., Regina: services investigating agency accounts, 27 d., $217.75; travel, $43.55.....	261	30
Harness, 3 sets and repairs, $432.85; saddle, $55; robe, $28.50.....	516	35
Horses, 4, $350; blankets, 10, $39.70; wagons, 2, $204.80; democrat, $148....	742	50
Implements, tools and sundry repairs, $683.67; hardware, etc., $424.22.....	1,107	89
Blacksmithing, $165.35; medicine for horses, $37.60; oats, $114.97.....	317	92
Hay, $70; sundry feed, $56.60; threshing and board of labourers, $102.45..	229	05
Lumber, etc., for 4 implement sheds and 4 granaries.....	1,374	25
Delco light batteries, $250; general repairs, $413.15.....	663	15
Printing, $7; freight and express, $13.41; sundry items, $75.43.....	95	84
Commissioner's Office, Regina—Bureau des Commissaires, Regina ($27,893.36)—		
Commissioner W. M. Graham, 12 m., $4,800; allowance for use of motor car, April 1 to Oct. 8 and March at $60 a month, $436, Oct. 9 to Feb. 29, mileage and trip rates, $162.70; travel and outlay, including trip to Ottawa, $1,462.50; telephone rent, tolls and telegrams, $705.04; postage, $229.90; suit case, $29.60; sundry items, $43.60.....	7,869	34

Manitoba, Saskatchewan, Alberta and Northwest Territories—Concluded
Manitoba, Saskatchewan, Alberta et Territoires du Nord-Ouest—Fin

	$	cts.
General Expenses—Concluded—*Dépenses générales*—Fin		
Commissioner's Office, Regina—*Concluded*		
Salaries of office staff, 12 m. to Mar. 31: principal clerk-bookkeeper, S. Cookson, $2,280, bonus, $60; senior clerk, Miss A. W. Tye, $1,500; senior clerk-bookkeeper, H. P. Johnson, 3 m. at $1,440, 9 m. at $1,500, bonus, $261; clerk-stenographers, Miss M. M. Hunter, 3 m. at $960, 9 m. at $1,020, bonus, $83.25, N. F. Smith, 4 m. to July 31, $340, bonus, $27.74, Ruth S. Coster, June 6 to Mar. 31, $787.10, bonus, $68.19; chauffeur and messenger, O. Brandt, 12 m., $1,080, bonus, $72	9,049	28
Agent, grade 4, W. R. Taylor, 12 m., $1,920; rent of house, 12 m., $540; coal, 12 tons, $144; wood, light, water, etc., $75.40; travel and outlay, $326.43	3,005	83
Inspector, grade 3, M. Christianson: 12 m., $3,240; travel, etc., $1,420.48	4,660	48
Inspector, grade 3, W. Murison: 6 m. at $3,120, 6 m. at $3,240; travel, etc., $700.61	3,880	61
Lake Winnipeg Inspectorate: inspector, grade 2, J. R. Bunn, 12 m. $2,880; travel, etc., $217.73; telephone rent, tolls, postage, etc., $187.80	3,285	53
Winnipeg Office—Bureau de Winnipeg ($4,037.90)—		
Salaries, 12 m. to Mar. 31: storekeeper, W. J. McLean, $1,800, bonus, $119; junior clerk-stenographer, Dorothy E. Grain, $900, bonus, $94.50; caretaker, Hannah Stewart, $240	3,153	50
Telephone rent, 12 m., $93; dictionary, $8	101	00
Storage, Tees and Persse Limited, Winnipeg: rent, 9 m. to Dec. 31, $675; warehouseman's time at 60c. an hour, $321.90	996	90
Miscellaneous and General—Dépenses diverses et générales ($2,884.23)—		
Bank of Montreal, postage and insurance on annuity money	678	22
Freight and express on supplies, $371.44; premium on bonds, $272.50	643	94
Inspector of clothing, R. Gamble, Ottawa: services at $10 a day, $170; travel, $70.70	240	70
Prizes for Indians, $343.25; packing cases, 168, $214.55	557	80
Advertising for tenders, $51.95; labour, $19.55; sundry items, $36.60	108	10
Bounties to Indians: prairie wolves at $1 each, $425; gophers at 1c. each, $230.47	655	47
	716,355	17
Less—		
Supplies for destitute: beef sales, Blood agency, $1,670.64; Peigan agency, $1,280.59	2,951	23
General Expenses: Moose Mountain agency, sale of hogs, $109.63; Peigan agency, beef sales, $4.90	114	53
Provisional Bonus Allowance, Vote 435	11,081	60
	14,147	36
Total	702,207	81

Sioux

Birtle: medical attendance and medicines, $378.40; seed, barley, 20.6 bush., $9.30, oats, 704 bush., $324.25, wheat, 93 bush., $104.10; total, $816.05, less collections on account of seed grain, $280.80	535	25
Carlton: relief allowance at $10 a m., $120; medical attendance, $42; hospitals, $28; provisions, $204.29; small items, $7.50	401	79
Griswold agency ($6,210.70)—		
Salaries, 12 m.: agent, grade 4, J. McDonald, $1,680; clerk, M. McDonald, $300	1,980	00
Office expenses, $38; coal for office and agent, 16.45 tons, $207.30	245	30
Travel of agent, $27.95; up-keep of car, $57.29; feed oats, 112 bush., $35.70	120	94
Medical services, $1,053.60; hospitals, $161.50; drugs, $199	1,414	10
Relief supplies, $236.48; blankets, 28, $109.20; hay, 5 tons, $30	375	68
Seed: oats, 567¼ bush., $275.45; wheat, 575¾ bush., $633.30	908	75
Bull, $60; heifers, 33, $785.82; supplies for sick horses, $167.65	1,013	47
Repairs to buildings, $51.60; various labour, $58.70; small items, $42.16	152	46

Sioux—Concluded—Fin	$ cts.
Portage la Prairie: salaries, medical officers, Dr. H. J. Hassard, 14 d. to April 14, $3.85, Dr. G. A. Hassard, 11 m. 16 d. to Mar. 31, $96.15; constable, W. H. Garrioch, 12 m., $60; drugs, $58.15; provisions, $71.37; burials, $4.40.....	293 92
White Cap: overseer, C. R. Eagle, 12 m., $180; medical attendance and medicines, $185.44; relief supplies, $146.42; burial, $71; small items, $28.10.....	610 96
Wood Mountain agency: agent, grade 2, G. Hollenbach, 2 m. to Mar. 31, $60; overseer, A. Thompson, 10 m. to Jan. 31, $300; medical attendance, $119.65; hospital, $23; relief supplies, $432.01.....	934 66
Total.....	8,987 28

Surveys, Manitoba, etc.—Arpentages, Manitoba, etc.

J. L. Coté, D.L.S., Edmonton: services, 30 d., $450; assistants, $262.50; travel, $126; provisions, $185.65; plans and blue prints, $119.90; iron posts, 105, $78.75; small items, $79.17.....	1,301 97
H. W. Fairchild, D.L.S., Ottawa, survey of various Indian reserves: wages, 36 d., $127; travel, $340.91; board and lodging, $423.38; camp equipment and supplies, $552.52; freight, $53.48; small items, $38.26.....	1,535 55
W. A. A. McMaster, D.L.S.: services, 124 d., $1,116; assistants, 617 d., $1,668; various labour, $51.50; travel, $885; board and lodging, $130.75; provisions, $928.47; supplies, $249.25; iron posts, 100, $50; small items, $37.41.....	5,116 38
Total.....	7,953 90

Summary of Agencies: Indians of British Columbia
Sommaire des agences: Indiens de la Colombie -Britannique

No. — N°	Agencies — Agences		Total — Totaux	Salaries — Traitements	Hospitals, etc. — Hôpitaux, etc.	Relief — Secours	Aid to Agriculture — Aide à l'agriculture	Travelling Expenses — Frais de voyages	Office, Miscellaneous — Bureau, divers
			$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1	Babine	Page I—30	14,868 10	3,075 00	7,185 81	1,878 72	130 28	1,244 05	1,354 24
2	Bella Coola	Page I—30	14,578 19	3,165 00	7,504 53	1,125 20	29 00	2,227 81	526 65
3	Cowichan	Page I—30	13,545 08	4,620 00	4,840 21	1,248 46	619 53	1,795 27	421 61
4	Kamloops	Page I—30	14,069 19	3,411 45	7,543 70	545 07	25 50	1,417 02	1,126 45
5	Kootenay	Page I—31	11,268 77	3,795 99	2,209 50	878 38	922 89	1,384 63	2,077 38
6	Kwawkewlth	Page I—31	19,152 61	3,060 00	9,484 00	1,607 20	17 20	4,396 41	587 80
7	Lytton	Page I—31	22,381 84	3,900 00	7,212 84	4,301 76	772 00	3,428 50	2,766 74
8	New Westminster	Page I—31	16,674 38	4,560 00	5,409 64	2,077 59	1,497 10	1,958 05	1,172 00
9	Okanagan	Page I—32	8,768 12	3,335 00	3,007 55	417 30	440 16	1,294 22	273 89
10	Queen Charlotte	Page I—32	7,917 25	2,460 00	2,168 32	759 00	201 64	223 60	2,104 69
11	Skeena River	Page I—32	22,241 97	4,927 53	11,198 42	1,170 47	324 05	2,831 78	1,789 72
12	Stikine	Page I—32	8,424 95	2,460 00	1,206 42	3,122 43	.....	1,167 05	469 05
13	Stuart Lake	Page 1—32	15,354 00	4,322 47	4,212 53	3,738 23	1,050 35	1,389 59	640 83
14	Vancouver	Page I—33	12,172 59	4,667 50	3,833 84	694 14	19 10	1,660 81	1,297 20
15	West Coast	Page I—33	7,338 62	2,100 00	2,709 45	1,375 73	.....	660 82	492 62
16	Williams Lake	Page I—33	12,849 51	2,310 00	3,591 00	4,744 31	371 10	1,036 98	796 12
17	Inspectorates	Page 1—33	14,716 66	9,509 16	.....	.....	.....	2,396 19	2,811 31
			236,321 83	65,679 10	83,317 76	29,683 99	6,419 90	30,512 78	20,708 30

British Columbia: Agencies—Colombie-Britannique: Agences	$	cts.
Babine agency ($14,868.10)—		
Salaries: agent, grade 5, E. Hyde, 3 m. at $2,100, 9 m. at $2,220, bonus, $15; constables and farming instructors, F. A. Goddard, 3 m. at $720, 9 m. at $840, bonus, $315, R. Hanna, 3 m. to Sept. 30, $25, W. Houghton, 6 m. to Mar., 31, $50	3,405	00
Physicians, 12 m. to Mar. 31: Dr. V. E. Ardagh, $360; Dr. G. E. Paine, $600; Dr. H. C. Wrinch, $1,400	2,360	00
Medical attendance and supplies, $219.81; hospitals, $4,606	4,825	81
Relief supplies, $1,774.97; burials, $75; travel of Indians, $28.75	1,878	72
Seed potatoes, 2,742 lb., $64.52; various seeds, $40; freight, $25.76	130	28
Travel, agent, $629, constable, $339.80; up-keep of car, $275.25	1,244	05
House allowance for constable, $240; janitor, 12 m., $60	300	00
Rent of 4 telephones, 12 m., $120; office expenses, $157.30	277	30
Gasoline, 6 cases, $36; wood, 14 cords, $97; stove, $23.15	156	15
Alterations and additions to agency buildings	164	00
Erecting garage: labour, 13 d., $100.60; material, $132.49	233	09
R.C.M. Police, $126.60; repairing fence, $46.70; small items, $50.40	223	70
Bella Coola agency ($14,578.19)—		
Salaries, 12 m. to Mar. 31: agent, grade 5, I. Fougner, $2,220; constable and engineer, H. Sutherland, $945, bonus, $86.05	3,251	05
Physician, Dr. G. E. Darby, 12 m. to Mar. 31	840	00
Medical attendance, $435; hospitals, $5,992.50; drugs, $237.03	6,664	53
Relief supplies, $904.75; clothing, $76.65; burials, $25.20	1,006	60
Care of blind, 6½ m., $97; vegetable seeds, $29; wood, 10 cords, $75	201	00
Travel, agent, $158.90, constable, $99; water pipe line, $136.50	394	40
Up-keep of launch *Chas. Todd:* provisions, $322.66; coal oil, 7,865 gal., $147.54; various supplies, $219.81; repairing launch, $1,234.55; boat, $60.80; repairing boat house, etc., $57.78; total, $2,043.14, less 3 oil drums returned, $24	2,019	14
Rent of 3 telephones, 12 m., $36; cleaning office, 12 m., $24	60	00
Painting agency buildings, $119.72; various small items, $107.80	227	52
Cowichan agency ($13,545.08)—		
Salaries, 12 m. to Mar. 31: agent, grade 5, A. H. Lomas, 6 m. at $2,100, 6 m. at $2,220, bonus, $60; junior clerk-stenographer, Kate Robertson, $900, bonus, $94.50; constables, T. O'Connell, $1,320, bonus, $279, J. Smauquaset, $240, bonus, $187.50	5,241	00
Physicians, 12 m. to Mar. 31: Dr. T. L. Butters, 10.65 m., $354.84; Dr. W. F. Drysdale, $650; Dr. R. L. Fraser, $700; Dr. S. E. Mostyn-Hoops, $700; Dr. H. N. Watson, $700; medical officer at Chemainus hospital, $700	3,804	84
Medical attendance, $580.15; hospitals, $348.65; drugs, $106.57	1,035	37
Relief, $1,147.41; burials, $36; nursing, $27.05; wood, 14 loads, $38	1,248	46
Pruning and spraying orchards, 41 d., $159.75; spray, 400 lb., $55.78; advance to agent A. H. Lomas to be accounted for in 1924-25, $400	615	53
Travel and outlay: agent, $299.58; constable, $722.25	1,021	83
Ford car, $584, less allowed on old car, $200	384	00
Up-keep of car: gasoline, 507 gal., $179.25; repairs and renewals, $210.19	389	44
Rent of 2 telephones, 12 m., $74.40; office expenses, $194.16	268	56
Prizes at fair, $139; small items, $18.05	157	05
Kamloops agency ($14,069.19)—		
Salaries, 12 m. to Mar. 31: agent, grade 5, W. C. Dallin, 11 m., $1,815, bonus, $71.25; clerk-stenographer, Miss B. Smith, $1,140, bonus, $72; constables, W. C. Dallin, 1 m., $110, A. H. Barber, 5.77 m., $346.45, bonus, $151.57	3,706	27
Physicians, 12 m. to Mar. 31: Dr. S. E. Beech, $550; Drs. Burris, Archibald and Burris, $1,080; Dr. A. K. Connolly, $350; Dr. J. J. Gillis, $700	2,680	00
Medical attendance, $350; hospitals, $4,474.40; relief, $270.94	5,095	34
Burial, $30; travel of Indians, $72.45; building material, $210.98	313	43
Travel and outlay, agent, $388.83; constable, $329.70; fruit trees, $25.50	744	03
Up-keep of car: gasoline and oil, $230.04; parts and repairs, $468.45; building garage, $75	773	49
House rent for constables, 7 m., $175; rent of 2 telephones, $63	238	00
Office furniture, $106.25; office expenses, $147.15	253	40
Advertising water notices, $102; expenses at exhibition, $147.96	249	96
Repairing dam and flume, $284.32; small items, $25.77	310	09

British Columbia: Agencies—Continued **Colombie-Britannique: Agences**—Suite	$ cts.
Kootenay agency ($11,268.77)—	
Salaries, 12 m. to Mar. 31: agent, grade 5, H. F. Helmsing, 6 m. at $2,100, 6 m. at $2,220, bonus, $30; constable and farming instructor, F. S. Ryckman, $1,320; herders, A. Alexander, 3 m. to Oct. 15, $300, H. A. Christie, ½ m., $15.99	3,825 99
Physicians, 12 m. to Mar 31: Dr. F. E. Coy, $500; Dr. F. W. Green, $700; Dr. G. B. Henderson, $500	1,700 00
Medical attendance, $137.50; hospitals, $367.50; relief, $551.28	1,056 28
Building material, $228.35; hay, $70.95; stove, etc., $32.30	331 60
Seed: oats, 15,103 lb., $360.58; rye, 9,325 lb., $203; various, $68.70; total, $632.28, less $50.25 paid by Indians	582 03
Farm implements and repairs, $143.75; harness, $65; farming expenses, $123.55	332 30
Travel and outlay: agent, $586.35; constable, $281.65	868 00
Up-keep of car: gasoline, 519 gal., $195.37; repairs and renewals, $462.71	658 08
House rent for constable, 12 m., $120; rent of 2 telephones, $79.50	199 50
Office expenses, $170.80; wood, 18½ cords, $120.25; prizes at fair, $84	375 05
Repairs to agency house and grounds, $258; travel, $25.60	283 60
Advertising for tenders, $37.80; various services and expenses, $315.11	352 91
Cruising Tobacco Plains, detailed in Trust Account, No. 397 in 1922-23	733 43
Kwawkewlth agency ($19,152.61)—	
Salaries, 12 m. to Mar. 31: agent, grade 5, W. M. Halliday, $2,460; junior clerk-stenographer, J. F. Irvine, $600, bonus, $94.50	3,154 50
Physicians: Dr. O. O. Lyons, 12 m., $350; Dr. W. F. Shaw, 5 m. to Aug. 31, $250; Dr. R. Ziegler, 7 m. to Mar. 31, $350	950 00
Columbia Coast Mission: grant for medical services, $850; St. George's Hospital, treatment, $977.50, Indian accounts, 1918 to 1922, extra medical services, $75, hospital treatment, $722.15	2,624 65
Grant towards erection of hospital at Alert Bay, P.C. 2498, Dec. 22, 1923	5,000 00
Hospitals, $901.85; relief, $1,595.10; travel of agent, $320.45	2,817 40
Up-keep of launch *Gi-Kumi II:* 40 h.p. engine, $3,000; gasoline, 1,683 gal., $498.49; repairs and renewals, $1,093.80; provisions, $141.80; total, $4,734.09, less $400 allowed on old engine, $185.93 received from the R.C.M. Police and $72.20 from the Vancouver agent for launch hire	4,075 96
Telephone, 11 m., $27.50; office expenses, $46.94; coal, 10 tons, $57.50	131 94
R.C.M. Police, $110.81; wood, 16 cords, $128; small items, $77.56	316 37
Painting, papering and repairing agent's house	176 29
Lytton agency ($22,381.84)—	
Salaries, 12 m. to Mar. 31: agent, grade 5, H. Graham, $2,460; junior clerk-stenographer, M. E. Drewitt, $720, bonus, $315; constable and farming instructor, A. Strang, $720, allowance for rent, etc., $240, bonus, $315	4,770 00
Physicians, 12 m. to Mar 31: Dr. H. R. Fort, 4 m. to July 31, $400; Dr. P. S. McCaffrey, $1,000; Dr. A. C. Nash, $1,500; Dr. P. M. Wilson, 8 m., $800	3,700 00
Medical attendance, $540.50; hospitals, $2,684.35; drugs, etc., $279.59	3,504 44
Provisions, $3,661.93; board and care, 12 m., $480	4,141 93
Hay, 8.2 tons, $125.38; farm implements, $572.25	697 63
Fruit trees, 18, $22.50; various seed, $62.45; spray, 200 lb., $38.30	123 25
Farming competition, $50; haying, 3 d., $24	74 00
Travel and outlay: agent, $1,608.10; constable, $899.60	2,507 70
Ford car, $580; up-keep of car, $340.80; office rent. 12 m., $180	1,100 80
Office expenses, $186.41; repairs to office, $52.75; coal, 5 tons, $53.75	292 91
Lumber for flumes, 39,466 ft., $955.82; special constable, $26.25	982 07
Supervising Fountain Creek, part of water bailiff's expenses	226 96
British Columbia Government, dyking and water taxes	761 90
Expenses in connection with irrigation dispute	56 20
Advertising water notice, $10; small items, $62.05	72 05
New Westminster agency ($16,674.38)—	
Salaries: agent, grade 5, A. O'N. Daunt, 3 m. at $2,340, 9 m. at $2,460, bonus, $15; clerk, Lilian Dynes, $1,140, bonus, $72; constable and farming instructor, J. S. Grant, 9 m. to Dec. 31, $990	4,647 00
Physicians, 12 m. to Mar. 31: Dr. G. E. Drew, $1,500; Dr. J. C. Henderson, $650; Dr. A. A. King, $450; Dr. N. J. Paul, $480; Dr. A. J. Stuart, $600	3,680 00

British Columbia: Agencies—Continued **Colombie-Britannique: Agences**—Suite	$ cts.
New Westminster agency—*Concluded*	
Medical attendance, $259; medical supplies, $34.94	293 94
Hospitals, $1,351.50, refunded to Trust Account No. 110, $99.60	1,451 10
Provisions, $1,451.33; board and care of 2 Indians, 12 m., $520.36	1,971 69
Grant to Royal Agricultural and Industrial Society	500 00
Aid to farming competition, $262; spraying orchards, $236	498 00
Blacksmith's supplies, $100; fencing, $330.50; burial, $25	455 50
Travel and outlay: agent, $678.14; constable, $265.87	944 01
Ford car, $665.25; up-keep of car, $383.79	1,049 04
Rent of agency house, 5 m., $175; electric light, $16.59	191 59
Telephone rent, 12 m., $84; coal, $35.50; office supplies, $209.69	329 19
Cutting weeds, $116; special constable, $120.37	236 37
Fighting fires, $141.26; repairing bridge, $99.95; small items, $272.74	513 95
Okanagan agency ($8,768.12)—	
Salaries, 12 m. to Mar. 31: agent, grade 5, F. J. C. Ball, 3 m. at $2,340, 9 m. at $2,460, bonus, $15; clerk-stenographer, Helen M. Milne, 6 m. to Sept. 30, $510, bonus, $41.62; constables, J. Cawston, 7 m. at $420, 5 m. at $180, D. Abel, 5 m., $75	3,391 62
Physicians, 12 m. to Mar. 31: Dr. J. W. Arbuckle, $600; Dr. H. B. McEwen, $500; Dr. M. D. McEwen, $500; Dr. P. D. Vankleek, $400; Dr. R. B. White, $550	2,550 00
Medical attendance, $185; hospitals, $259; relief supplies, $295.85	739 85
Burials, $135; farming competition, $50; up-keep of car, $645.52	830 52
Seed wheat and oats, $658.98, less $268.82 paid by Indians	390 16
Travel and outlay of agent, $648.70; office expenses, $185.14	833 84
Rent of 2 telephones, 11 m., $71.50; small items, $17.25	88 75
Queen Charlotte agency ($7,917.25)—	
Salaries: agent, grade 5, T. Deasy, 12 m. to Mar. 31	2,460 00
Physicians: Dr. J. A. Briggs, 1 m., $100; Dr. J. C. S. Dunn, 4⅓ m., $288.89; Dr. G. F. Palmer, 6⅔ m., $395.83	784 72
Medical attendance, $375.50; hospitals, $926.50; medical supplies, $81.60	1,383 60
Relief and care, $727; burials, $25; wire fencing, 120 rods, $108	860 00
Travel and outlay of agent, $223.60; moving house, $100	323 60
Rent of 2 telephones, $58.50; office expenses, $141.32	199 82
Repairs to agency buildings, $151.65; repairs to wharf, $1,458.97	1,610 62
Wood, 10 cords, $80; bull, $75; small items, $139.89	294 89
Skeena River agency ($22,241.97)—	
Salaries: agent, grade 5, W. E. Collison, 3 m. at $2,220, 9 m. at $2,340; clerk-stenographers, Miss E. Barrow, 6 m. to Sept. 30, $480, bonus, $41.62, Miss K. E. M. Collison, 3.01 m., $240.44, Mrs. J. A. Jacobs, 26 d., $67.09, bonus, $5.81; constables, E. G. Newnham, 9 m. at $720, 3 m. at $840, allowance for rent, etc., $240, bonus, $80.43, A. J. Watkinson, 12 m., $1,080, bonus, $315	5,610 39
Physicians: Dr. J. P. Cade, 12 m., $500, travel, $229.25; Dr. A. E. Friend, 5 m. to Aug. 31, $473.32; Dr. D. J. McDonald, 12 m., $1,200, travel, $348; Dr. W. Sager, 10 m. to Mar. 31, $1,166.68, travel, $11.65	3,928 90
Medical attendance, $151.35; hospitals, $6,031.25; drugs, etc., $1,086.92	7,269 52
Relief, $1,031.97; burials, $105; travel of Indians, $33.50	1,170 47
Grant to Northern British Columbia Agricultural and Industrial Society	300 00
Travel and outlay: agent, $753.50; constable, E. G. Newnham, $664.58, less $5 overrefunded; constable, A. J. Watkinson, $1,374.35	2,787 43
Rents: agency house, $420; office, $180; 4 telephones, $159.50	759 50
Janitor, 8 m. to Nov. 30, $120; office expenses, $292.47; coal, 20 tons, $284	696 47
Stenographer, 104 hr., $75; small items, $87.15	162 15
Stikine agency ($8,424.95)—	
Salaries, agent, grade 5, W. S. Simpson, 12 m	2,460 00
Physician, Dr. C. M. Eaton, 12 m., $750; hospitals, $385.15	1,135 15
Relief supplies, $1,715.08; fish nets, 60, $855.20; twine, 105 lb., $103.75	2,674 03
Travel and outlay of agent, $1,167.05; wood, 54 cords, $620	1,787 05
Rent of house and office, $300; small items, $68.72	368 72
Stuart Lake agency ($15,354)—	
Salaries: agent, grade 5, W. J. McAllen, 12 m., $2,460; junior clerk-stenographer, J. H. F. Lacey, 7½ m. at $700, 3½ m. at $360 to Feb. 19, bonus, $274.75; constable, W. F. Manson, 12 m., $1,320	4,597 22
Physicians, 12 m. to Mar. 31: Dr. E. J. Lyon, $700; Dr. W. R. Stone, $800	1,500 00
Hospitals, $1,985; grant to Francois Lake Hospital, $300	2,285 00

British Columbia: Agencies—Concluded **Colombie-Britannique: Agences**—Fin	$ cts.
Stuart Lake agency—*Concluded*	
Drugs, etc., $427.53; relief supplies, $3,197.08; twine, 250 lb., $500	4,124 61
Seed: oats, 8,200 lb., $247.70; potatoes, 19 bags, $38.05; various, $84.55	370 30
Farm implements, $377; agriculture competition prizes, $100	477 00
Travel, etc., agent, $719.20, constable, $396; fencing, $176.15	1,291 35
Up-keep of car: gasoline, 207 gal., $85.79; parts and repairs, $188.60	274 39
Rents: agent's house and office, 12 m., $300; constable's house, 11 m., $110.	410 00
Telephone, $60; office expenses, $113.78; small items, $125.10	298 88
Vancouver agency ($12,172.59)—	
Salaries, 12 m. to Mar. 31: agent, grade 5, C. C. Perry, 7 m. at $2,310, 5 m. at $2,460; clerk-stenographer, Margaret Delany, 9 m. at $960, 3 m. at $1,020, bonus, $83.25; constable, T. T. H. Bartlett, $1,320	4,750 75
Physicians, 12 m. to Mar. 31: Dr. A. Henderson, $450; Dr. F. Inglis, $480; Dr. N. J. Paul, $620; Dr. T. A. Wilson, $1,500	3,050 00
Hospitals, $724.35; relief supplies, $605.91; burial, $50	1,380 26
Travel and outlay, agent, $461.76, constable, $65.18; seed, $19.10	546 04
Up-keep of launch *Gi-Kumi:* gasoline, 692½ gal., $208.97; provisions and supplies, $447.38; repairs, $440.52; dockage, $42	1,133 87
Rent of agent's house, 12 m., $420; light and fuel for agent, $184.45	604 45
Rent of 2 telephones, 12 m., $145; office expenses, $226.55	371 55
Making valuation and report on Kitsilano reserve	200 00
Legal stenographer, $121.20; small items, $97.72	218 92
West Coast agency ($7,338.62)—	
Salaries, agents, grade 5: C. A. Cox, 6 m. to Sept. 30, $1,110, bonus, $30; E. E. Frost, 6 m. to Mar. 31, $990, bonus, $31.50	2,161 50
Physicians, 12 m. to Mar. 31: Dr. D. S. Dixson, $900, travel, $3; Dr. A. D. Morgan, $650	1,553 00
Medical attendance, $370; hospitals, $607; medical supplies, $179.45	1,156 45
Relief supplies, $1,322.88; grant towards floating dock, $100	1,422 88
Travel and outlay: agent, C. A. Cox, $419.32; agent, E. E. Frost, $241.50	660 82
Office rent, 9 m. to Dec. 31, $180; office expenses, $178.47; small items, $87	445 47
Williams Lake agency ($12,849.51)—	
Salaries: agent, grade 5, E. MacLeod, 9 m. at $1,980, 3 m. at $2,100, bonus, $62.25; junior clerk, M. B. MacLeod, 6 m. to Oct. 31, $300, bonus, $47.22	2,419 47
Physicians, 12 m. to Mar. 31: Dr. F. V. Agnew, $800, travel, $101; Dr. C. R. Baker, $600; Dr. J. H. Wright, $700	2,201 00
Medical services, $404; hospitals, $971.90; provisions, $4,682.71	6,058 61
Binder, $298.50, less $198.50 paid by Indians: rye, 1 ton, $88.25	188 25
Fencing, $161.25; travel of agent, $253.60; upkeep of car, $783.38	1,198 23
Office rent, 12 m., $198; telephone rent, 12 m., $30; wood, 11½ cords, $91	319 00
Bringing prisoner to trial, $224.48; special constable, $48.60	273 08
Advertising, $12; office expenses, $192.04; small items, $97.30	301 34
Inspectorates ($14,716.66)—	
Commissioner, W. E. Ditchburn, Victoria: salary, 12 m., $3,480; travel and outlay, $466.38; office expenses, $336.05	4,282 43
Supervisor of Indian orchards, W. B. Anderson, Victoria: salary, 12 m., $1,740, bonus, $150; travel and outlay, $1,240.28	3,130 28
Clerk-stenographers, Victoria: Helen M. Milne, 3 m. at $1,020, 3 m. at $1,080 to Mar. 31, bonus, $38.81; Alice M. Whitwell, 12 m., $1,140, bonus, $72	1,775 81
Junior clerk-stenographer, Victoria: Kathleen Denny, 6 m. at $600, 6 m. at $660; bonus, $65.48	695 48
Temporary clerk, Victoria, R. Ditchburn, 1⅓ m	107 50
Inspector of agencies, grade 2, G. S. Pragnell, Kamloops: salary, 9.4 m. to Mar. 31, $1,886.66; bonus, $47.17; travel and outlay, $685.08; unexpended balance of advance, $4.45; office expenses, $144.21	2,767 57
Travel and living expenses: conference of the Executive Committee of the Allied Tribes and Government officials held at Victoria, $1,073.45; expenses to Ottawa of 3 delegates of the Executive Committee of the Allied Tribes, $1,257.60	2,331 05
	239,897 11
Less—Bonuses paid from Provisional Allowance Vote 435	3,575 28
Total	236,321 83

	$ cts.	
British Columbia: Surveys, Roads, Irrigation and Dyking **Colombie-Britannique: Arpentages, routes, irrigation et endiguement**		
A. H. Green, B.C.L.S., surveyor, salary, 12 m.....	720 00	
G. W. B. Nelson, irrigation specialist: salary, 12 m., $1,770; bonus, $126.75; travel, etc., $581.34	2,478 09	
J. E. Ross, D.L.S.: travel, etc., $114.06; labour, 107½ d., $291; cook, 39 d., $117; rations for labourers, $151.28; balance of advance, to be accounted for in 1924-25, $26.66	700 00	
Clinton Irrigation Ditch, H. Graham, agent: dynamite, etc., $79.95; rations for Indians, $105.90; hay, 11 tons, $180; balance of advance, to be accounted for in 1924-25, $134.15	500 00	
Irrigation on various reserves by Water Power Branch ($10,532.84)—		
Chief engineer in charge, R. G. Swan: travel, etc., $1,773.69; draughtsmen, 86 d., $516; stenographer, 23 d., $92; labour, 71 d., $231.10; detailed in 1922-23, $368.93; balance of advance, to be accounted for in 1924-25, $61.49	3,043 21	
Assistant engineer, F. R. Archibald, travel.....	33 10	
Assistant engineer, M. Balls: travel, etc., $1,643.26; labour, 36 d., $110; rent of transit, 9½ m., $47.50	1,800 76	
Assistant engineer, C. B. Corbould: travel, etc., $82.80; labour, 8 d. $28..	110 80	
Assistant engineer, L. S. George: travel, $96.67; rodman, 4 d., $12.....	108 67	
Assistant engineer, J. H. A. Stephen: travel, etc., $3,041.40; labour, 151 d., $455; travel of assistants, $266.25; rent of level, 11 m., $55	3,817 65	
Assistant engineer, E. H. Tredcroft: travel, etc., $207.57; labour, 4 d., $17..	224 57	
Assistant engineer, C. E. Webb: travel, etc., $135.98; labour, 5 d., $6.50....	142 48	
	13,679 33	
Less bonus paid from Provisional Allowance Vote 435.....	126 75	
Total		13,552 58

Yukon

Superintendent, Rev. J. Hawksley: salary, 12 m., $3,000; travel and outlay, $440.91		3,440 91
Physicians: Dr. N. E. Cuthbertson, 6 m. to Aug. 31, $600, travel, $58.50; Dr. A. G. Naismith, 6 m. to Feb. 29, $600, travel, $25.50; Dr. W. E. Thompson, 13 m. to Mar. 31, $1,300, travel and outlay, $33.50.....		2,617 50
Medical attendance, $30; hospitals, $2,192; medical supplies, $889.50.....		3,111 50
Relief supplies, $3,649.01; burials, $33.20; ammunition, $197.....		3,879 21
Board and lodging, $221.50; travel of Indians, $86.30; twine, $93.13.....		400 93
R.C.M. Police, $102.15; small items, $55.48.....		157 63
Total		13,607 68
Charged as follows—		
Relief, medical attendance and medicines.....$	10,166 77	
General expenses	3,440 91	
		13,607 68

Indian Education—Instruction des Indiens

Residential Schools, Ontario—Pensionnats, Ontario

Albany Mission: grant, 12 m. to Dec. 31 at $165 per capita, $3,755.81; machinery for saw-mill, $3,699.84; camp equipment, $190.11.....	7,645 76
Cecilia Jeffrey ($16,378.49)—	
Grant, 12 m. to Dec. 31 at $165 per capita, $11,080.97, less $2,700 paid in 1922-23	8,380 97
Advance on grant for March quarter, 1924, $2,500; travelling expenses, $117.07	2,617.07
Senior nurse, Alberta Reid, $600, bonus, $94.50; substitute nurse, 1 m., $50..	744 50
Hospital, fees, $545.75; medical supplies and services, $193.35; basket ball, $10.85	749 95
Launch for school, subsequently exchanged for agency launch: price, $2,750; freight and launching, $265; alterations and repairs to both boats, $965.50	3,980 50

Indian Education—Continued—**Instruction des Indiens**—Suite	$	cts.
Residential Schools, Ontario—Continued—*Pensionnats, Ontario*—Suite		
Chapleau ($19,986.77)—		
Grant, 12 m. to Dec. 31, at $140 per capita, $11,555.60, less $2,800 paid in 1922-23	8,755	60
Advance on grant for March quarter, 1924, $2,700; inspection, $12	2,712	00
Purchase of lot (165 acres), $327.50; travelling expenses, $123.56	451	06
Medical services and supplies, $125.61; hospital fees, $87	212	61
Artificial limbs, boots and braces, $185; sports supplies, $22.60	207	60
Building laundry: material, $3,350.40; equipment, $1,348; labour, etc., $2,949.50	7,647	90
Fort Frances: grant, 12 m. to Dec. 31 at $140 per capita, $9,800, less $2,250 paid in 1922-23, $7,550; advance on grant for March quarter, $2,200; inspection, $30; rent of land, 88.18 acres, $88.18; hospital fees, medical services and supplies, $233.72; slates, $22.50; stable equipment, $1,388.70; various repairs, $224.57	11,737	67
Fort William: grant, 12 m. to Dec. 31 at $140 per capita, $3,878.35 less $900 paid in 1922-23, $2,978.35; advance on grant for March quarter, $800; inspection, $12.50; physician, Dr. J. C. Gillie, 9 m. to March 31, $75, medical services, $119; hospital fees, $327.50; travelling expenses, $21	4,333	35
Kenora: grant, 12 m. to Dec. 31 at $165 and $140 per capita, $10,224.08, less $2,400 paid in 1922-23, $7,824.08; advances on grant for March quarter, $3,250; inspection, $29; legal expenses, $44.10; medical supplies and hospital fees, $195.51; class-room furniture, $269.80; mattresses, $172.50; fencing, $244.61; small items, $17.81	12,047	41
Mohawk Institute ($29,185.67)—		
Grant, 12 m. to Dec. 31 at $160 per capita, $18,994.40, less $4,300 paid in 1922-23	14,694	40
Advance on grant for March quarter, $4,400; inspection, $54	4,454	00
Medical services and hospital fees, $279; equipment for crippled pupil, $161.50	440	50
Care of old church grounds and graveyard, $100; levelling expenses, $29	129	00
Refrigerator, $127.80; cook's table, $139.50; small items, $29.50	296	80
Alterations and additions to school, Schultz Bros., Ltd.: contract, $35,180; partitions, fittings, in dining-room, etc., $1,925, plumbing, $747, electrical services, $534.85; installing ash-hoist, $288; small items, $117; additional work at cost, $4,379.31, commission at 15 per cent, $656.90; total, $43,828.06, less $33,757 paid in 1922-23 on contract, $4,893 paid from Trust Account No. 457 (page I—184), and $3,218.60, grant from New England Co.	1,959	46
Various alterations and repairs to buildings and equipment: lumber, $632.88; paint, paper, etc., $739.92; painting and papering, $620.30; plumbing, $1,231.80; overhauling laundry machinery, $478.88; electrical work and supplies, $727.10; labour, $2,456.20; small items, $324.43	7,211	51
Moose Fort: grant, 12 m. to Dec. 31 at $165 per capita, $4,510.16, less $1,000 paid in 1922-23. $3,510.16; advance on grant for March quarter, $1,000	4,510	16
Mount Elgin Institute ($28,851.32)—		
Grant, 15 m. at $120 per capita, $18,654.90, less $3,510.25 paid in 1922-23	15,144	65
Inspection, $18; rent of land, $91; travelling expenses, $57.30	166	30
Physician, Dr. W. H. Woods, $250, special services, $180; nurses, $165	595	00
Medical attendance and hospital fees, $316; drugs and medical supplies, $119.46	435	46
Maintenance of truant boy, $168.50; range, $204; litter-carrier, $52.76	425	26
Lighting plant, $835; electrical supplies, $51.04	886	04
Advertising for tenders for steam heating system	27	50
Progress payment on contract ($6,600) for steam heating system, John Eggett Co.	6,000	00
Alterations and repairs: brick, $431.78; cement and lime, $513.62; building material, $793.26; labour, etc., $3,432.45	5,171	11
Shingwauk Home ($12,360 51)—		
Grant, 12 m. to Dec. 31 at $140 per capita, $10,491.60, less $2,400 paid in 1922-23	8,091	60
Advance on grant for March quarter, $2,400; expenses with truants, $150.50	2,550	50
Hospital fees, medical services and supplies, $211.15; inspection, $14.75; fare, $17.50	243	40
Repairs: heating system, $89 65; farmer's house, $367.64; cattle barn, $748.71; various material and labour, $269.01	1,475	01

Indian Education—Continued—**Instruction des Indiens**—Suite	$	cts.
Residential Schools, Ontario—Concluded—*Pensionnats, Ontario*—Fin		
Spanish River ($31,757.34)—		
Grant, 12 m. to Dec. 31 at $140 per capita, $28,911.05, less $6,800 paid in 1922-23	22,111	05
Advance on grant for March quarter, $7,500; inspection, $80.82	7,580	82
Physician, Dr. G. R. Jones, $300, special services, $216; medical and dental services, $245	761	00
Hospital fees and medical supplies, $273.44; burials, $10; travelling expenses, $559.02	842	46
Beds and mattresses, $252.84; sewing machines, 5, $182.40; small items, $26.77	462	01
Residential Schools, Manitoba—Pensionnats, Manitoba		
Birtle: grant, 12 m. to Dec. 31 at $165 per capita, $10,939.91, less $2,300 paid in 1922-23, $8,639.91; advance on grant for March quarter, $2,500; inspection, $17.25; dentistry, $91; travelling expenses, $211.80; fire-hose, $131.11; small items, $37.75	11,628	82
Brandon ($29,956.63)—		
Grant, 12 m. to Dec. 31 at $170 per capita, $19,775.67, less $4,811.25 paid in 1922-23	14,964	42
Advance on grant for March quarter, $4,000; postage, $120; small items, $78.60	4,198	60
Travelling expenses, pupils and escorts, $2,152.19; clothing, $76.69	2,228	88
Medical and dental services, $79; furniture, etc., $584.10	663	10
McCormack-Deering thresher, $1,114.39; tank pumps, etc., $317.01	1,431	40
Building and repairs: sheet iron, $237.46; cement, $429.53; building material, $2,529.71; electrical work and supplies, $207.90; papering, $189.09; painting and plastering, $291.15; plumbing, $917.17; fencing, $323.12; labour on carpenter shop, $576; various labour, $769.10	6,470	23
Cross Lake ($21,674.37)—		
Grant, 12 m. to Dec. 31 at $165 per capita, $13,727.98, less $3,500 paid in 1922-23	10,227	98
Advance on grant for March quarter, $3,100; flag, $7.21	3,107	21
Building addition to school and various repairs: windows and doors, $553.85; cement and lime, $683; building material, $584.79; generator, $247.34; making water-still, $30; labour, $6,240.20	8,339	18
Elkhorn, grants, equipment, etc. ($19,866.48)—		
Advance on account of March quarter earnings	1,000	00
Payments made in lieu of per capita grant prior to the re-opening of the school	2,821	73
Board and travel of pupils and escorts, $581.68; various services, $20	601	68
Furniture, $2,956.39; rugs, shades, etc., $408.15; bed springs, 146, $841.65	4,206	19
Bedding, $1,174.98; table ware and kitchen equipment, $1,740.92	2,915	90
Cows, 20, $1,700; bull, $225; 8 horses, $800; stable equipment, $260.04	2,985	04
Hay and oats, $367.89; seed grain and seed potatoes, $264.43	632	32
Engine, 10 h.p., $500; binder, $242; various implements, $2,400.65	3,142	65
Fire extinguishing equipment, $200.10; various repairs, $834.25	1,034	35
Miscellaneous items, $460.57; freight, express and cartage, $66.05	526	62
Elkhorn, alterations, etc., at cost, contractors, Wyatt-Ireland Limited ($80,360.36)—		
Superintendents: 63 d. at $15; board and travel, $674.60	1,619	60
Wages, $37,178.79; board and travel, $2,895.15; coal and gasoline, $215.95	40,289	89
Cement and lime, $1,188; lumber, $3,426.73; hardware, $1,173.03	5,787	76
Doors and windows, $1,092.10; electrical supplies, $4,901.49	5,993	59
Painters' supplies, $2,155.87; furnaces and plumbers' supplies, $6,384.74	8,540	61
Gasoline engines, 3, $797.87; various building material, $3,932.74	4,730	61
Economy triplex pump, $675; repairs to wells, $246.50; fencing, $119.45	1,040	95
Hose racks with hose, $350; tools and miscellaneous items, $1,119.23	1,469	23
Freight, express, cartage and packing	871	23
10 per cent commission to sub-contractors	2,711	41
10 per cent commission to contractors, Wyatt-Ireland Limited	7,305	48
Fort Alexander ($12,981.39)—		
Grant, 12 m. to Dec. 31 at $140 per capita, $10,813.60, less $2,200 paid in 1922-23, and $20 underpaid	8,593	60
Advance on grant for March quarter, $2,300; travelling expenses, $72.05	2,372	05
Desks and chairs, $575.20; beds and mattresses, $157.50; calf, $100	832	70

Indian Education—Continued—**Instruction des Indiens**—Suite	$	cts.
Residential Schools, Manitoba—Concluded—*Pensionnats, Manitoba*—Fin		
Fort Alexander—*Concluded*		
Firefighting apparatus, $173.85; supplies and repairs, $260.74	434	59
Advertising for tenders for barn, $29.10; moving old barn, $300	329	10
Inspector of construction, Rev. P. Bousquet, Feb. 20 to Oct. 1, 4 m. 6 d. at $100 a month	419	35
Fort Alexander, building operations, S. Brown: contract for building barn and stable, $10,847, extra flooring, $680, storm sashes, $468, various extras, $202; contract for alterations and additions to school, $20,700, electrical fixtures and repairs, $1,238.41, storm windows and doors, $774, flooring, v-joint ceiling, etc., $4,357, painting wainscotting, $600, enlarging entrance and repairs to basement, $465, installing boiler and dryer in new laundry, $3,084.73, plastering and brickwork, $591, enlarging and repairing sewer, $1,084.92, various repairs, $428; supplying and painting fire escape, $240; total, $45,760.06, less $29,323.06 paid in 1922-23	16,437	00
Mackay ($14,576.25)—		
Grant, 12 m. to Dec. 31 at $140 per capita, $10,849.30 less $2,600 paid in 1922-23	8,249	30
Advance on grant for March quarter, $2,600; inspection, $23.50	2,623	50
Travel and board: pupils awaiting admission, $187.05; various travel, $49.60	236	65
Bed springs, $210; repairs, plumbing, etc., $357.59; small items, $49.80	617	39
Engine, 6 h.p., $275; installing lighting plant, $2,474.41; clearing land, $100	2,849	41
Norway House ($24,720.42)—		
Grant, 12 m. to Dec. 31 at $165 per capita, $16,249.61, less $3,700 paid in 1922-23	12,549	61
Advance on grant for March quarter, $4,000; desks, 20, $184	4,184	00
Teamster, Donald McKay, $780, bonus, $315; purchase of cottage, $500	1,595	00
Range and shelf, $566.16; various repairs, hardware, etc., $302.12	868	28
Building stable: labour, $2,014.25; painting, $52.50; equipment, $332.80	2,399	55
Installing water pipes: labour, $1,230.25; material, $1,215.56	2,445	81
Clearing land, $350.50; fencing, $128.17; moving buildings, $514.50	993	17
Pine Creek: grant, 12 m. to Dec. 31 at $165 per capita, $12,438.10, less $2,700 paid in 1922-23, $9,738.10; advance on grant for March quarter, $2,600; desks and chairs, $241.65; serving machines, 2, $76.80	12,656	55
Portage la Prairie ($19,383.30)—		
Grant at $140 per capita, $12,600; inspection, $15; travelling expenses, $131.41	12,746	41
Class room furnishings, $325.73; rent of hydrants, 1 y., $100; stand pipe, $50	475	73
New class room and school repairs: lumber, hardware, etc., $2,831.82; hauling material, $301; installing furnace, $297.75; chemical toilets, $366.09; metal ceiling, ventilating system, etc., $209.55; wiring for electricity, $130.50; painting and lathing, $277.75; labour, building, $1,746.70	6,161	16
Sandy Bay: grant, 12 m. to Dec. 31 at $140 per capita, $8,811.60, less $1,900 paid in 1922-23, $6,911.60; advance on grant for March quarter, $1,900; inspection, $21; bake oven, $264.10; furniture, etc., $113.80; material for building and repairs, $332.73; repairs to dryer and cellar, $593.15; building garage, material, $687.38, labour, $216	11,039	76
Residential Schools, Saskatchewan—Pensionnats, Saskatchewan		
Beauval: grant, 12 m. to Dec. 31, at $165 per capita, $10,674.67, less $2,500 paid in 1922-23, $8,174.67; advance on grant for March quarter, $2,500; desks and sewing machines, $203.48; washing machine, $400; curb extractor, $504; lavatory fixtures, $659.68; various material, plumbing, etc., $1,265.07	13,706	90
Cowessess: grant, 12 m. to Dec. 31 at $165 per capita, $11,591.25, less $2,302.50 paid in 1922-23, $9,288.75; advances on grant, $2,800; inspection, $35; slates, $21; travelling expenses, $30; building cold storage, Fred W. Terry, contract, $1,100	13,274	75
Duck Lake: grant, 12 m. to Dec. 31 at $165 per capita, $18,303.85, less $4,000 paid in 1922-23, $14,303.85; advance on grant for March quarter, $4,200; inspection, $35; dentistry, $120; services and expenses of engineer and assistant, $123.60; travelling expenses, $112.49; lumber and nails, $316.85	19,211	79
File Hills ($18,192.02)—		
Grant, 12 m. to Dec. 31 at $140 per capita, $8,725.85, less $2,100 paid in 1922-23	6,625	85
Advance on grant for March quarter, $2,000; inspection, $35	2,035	00
Telephone: rental, 12 m. to Aug. 31, 1924, $17.50; upkeep of line, $33.25	50	75
Film rental, $75; sewing machines, 2, $76.80; travelling expenses, $160.30	312	10

Indian Education—Continued—**Instruction des Indiens**—Suite	$	cts.
Residential Schools, Saskatchewan—Continued—*Pensionnats, Saskatchewan*—Suite		
File Hills—*Concluded*		
Cattle, 16 head, including transportation, $1,568.68; bull, $170.25	1,738	93
Lumber, paint, etc., $1,260.08; various material and repairs, $422.43	1,682	51
Engine, 6 h.p., $216.90; installing batteries, $1,580; building pump house, $208.51	2,005	41
Painting, kalsomining and general labour, $604.27; small items, $105.10	709	37
Repairs and additions to plumbing and drainage system: plumbing, $1,858.45; carpenter and mason work, $768.95; board and expenses, $131.45; commission, 10 per cent on $2,732.54, $273.25	3,032	10
Gordon's: grant, 12 m. to Dec. 31 at $140 per capita, $12,331.55, less $2,202.75 paid in 1922-23, $10,128.80; advance on grant for March quarter, $2,000; inspection, $35; travelling expenses, $197.41; piano, $150; beds and mattresses, $654.75; labour and repairs, $185; small items, $79.63	13,430	59
Lac la Ronge: grant, 12 m. to Dec. 31 at $165 per capita, $14,497.72, less $2,500 paid in 1922-23, $11,997.72; advance on grant for March quarter, $3,000; travelling expenses, $125; slates, $18.75; motor boat, $1,100, less $500 paid by Missionary Society; engine, 3 h.p., $465; plumbing, building material, etc., $400.32; labour on store house and stable, $428.50; freighting, $646.25	17,681	54
Muscowequan's ($66,532.62)—		
Grant, 12 m. to Dec. 31 at $165 per capita, $9,900, less $2,150 paid in 1922-23	7,750	00
Advance on grant for March quarter, $2,100; inspection, $35	2,135	00
Property consisting of 640 acres of land and buildings, improvements, live stock; chattels and effects, purchased from Roman Catholic church (P.C. 30)	55,000	00
Valuator's services and expenses, $120; engine, 10 h.p., $681.10; small items, $136.55	937	65
Electric lighting system :engine, 5 h.p., $288.32; installing batteries, $383; various repairs, $38.65	709	97
Onion Lake, Church of England: grant, 12 m. to Dec. 31 at $140 per capita, $5,179.30, less $1,100 paid in 1922-23, $4,079.30; advance on grant for March quarter, $1,100; inspection, $35; travelling expenses, $77.20; eaves-trough, $183.20; various equipment, $256.62; small items, $82.94; building and repairs, labour, 830½ h., $406.35, material, $893.93	7,114	54
Onion Lake, Roman Catholic: grant, 12 m. to Dec. 31 at $140 per capita, $6,965.72, less $1,700 paid in 1922-23, $5,265.72; advance on grant for March quarter, $1,600; inspection, $35; building chimney, $201.15; small items, $1	7,102	87
Qu'Appelle ($55,882.04)—		
Grant, 12 m. to Dec. 31 at $170 per capita, $36,017.47, less $9,000 paid in 1922-23.	27,017	47
Advance on grant for March quarter, $8,500; inspection, $35	8,535	00
Handicraft instructor, 12 m., $240, arrears, $60; travelling expenses, $33.82	333	82
Desks, 60, $468.46; blackboard, $72.39; postage, $51; small items, $17.80	609	65
Cattle, 26 head, including transportation, $2,549.27; bull, $132.55	2,681	82
Advertising for tenders for building cow and horse barns	35	10
Building barns: contract, Henry George, $10,692, extras, alterations, additional wiring, etc., $210.30; installing pump and tank, $534.30; small items, $55.60.	11,492	20
Installing sewage disposal system: contract, Smith Bros and Wilson, $4,345, various extras, $267.50; civil engineer's services and expenses, $108.60; total, $4,721.10, less $3,560.40 paid in 1922-23	1,160	70
General repairs and building: fire escapes, $899; fencing, $371.28; repairs to eaves-troughs and altering heating system, $620.15; various material and labour, $2,125.85.	4,016	28
Round Lake ($37,583.47)—		
Grant, 12 m. to Dec. 31 at $165 per capita, $9,538.23, less $1,403.75 paid in 1922-23.	8,134	48
Advance on grant for March quarter, $1,600; inspection, $35	1,635	00
Desks and chairs, $714.55; books, stationery, etc., $275.99; flag, $4.05	994	59
Purchase of property: from Presbyterian Church in Canada, land, school and outbuildings, $8,000; from Rev. Hugh and Mrs. McKay, land (approximately 428 acres) $15,000 (P.C. 2250); taxes, 1923, $124.41; valuator's services and expenses, $38.05	23,162	46
Legal expenses *re* purchase of property, Mundell, Proctor & Frith	109	46
Installing various equipment: Paulin & Swayze, contract for water supply system, $1,969, extras, 5-h.p. motor, $91, furnace, $357; excavation, $188.70	2,605	70

Indian Education—Continued—**Instruction des Indiens**—Suite	$	cts.
Residential Schools, Saskatchewan—Concluded—*Pensionnats, Saskatchewan*—Fin		
Round Lake—*Concluded*		
Expenses incurred repairing buildings damaged by cyclone in 1922: workmen's meals, 2,488, $829.33; foreman's car, $100; small items, $12.45..	941	78
Thunderchilds: grant, 12 m. to Dec. 31 at $165 per capita, $10,021.26, less $2,400 paid in 1922-23, $7,621.26; advance on grant for March quarter, $2,200; inspection, $35.....	9,856	26
Residential Schools, Alberta—Pensionnats, Alberta		
Blood, Church of England ($30,281.80)—		
Grant, 12 m. to Dec. 31 at $140 per capita, $9,740.15 less $2,056 paid in 1922-23.	7,684	15
Advance on grant for March quarter, $2,000 and beef supplied, $39.52, to be deducted from grant in 1924-25.	2,039	52
Advertising for tenders for building school, $35.83; small items, $77.75....	113	58
Progress payment on contract ($123,231.60) for building school, Claydon Co. Ltd.	18,939	00
Inspector of construction, E. Gardner Smith, Nov. to Jan.: services, 18½ d. at $6; expenses, $112.20.	223	20
Drilling wells, 602 ft., $899.20; well casing, $266.15; various expenses, $117	1,282	35
Blood, Roman Catholic: grant, 12 m. to Dec. 31 at $140 per capita, $8,664.60, less $1,950.40, paid in 1922-23, $6,714.20; advance on grant for March quarter, $1,800, and beef supplied, $137.98, to be deducted from grant in 1924-25; dumbbells, $12.40; building material, etc., $257.50; carpenter work, $161.25; plumbing, $135.....	9,218	33
Blue Quills: grant, 12 m. to Dec. 31 at $165 per capita, $9,651.67, less $1,800 paid in 1922-23, $7,851.67; advance on grant for March quarter, $2,200; desks and chair, $171.76; sewing-machines, 2, $78.24; dough-mixer, $315; engine, 6-h.p., $276.50; washing-machine and engine, $709; small items, $5.65....	11,607	82
Crowfoot ($18,006.65)—		
Grant, 12 m. to Dec. 31 at $140 per capita, $8,687, less $2,011.50 paid in 1922-23.	6,675	50
Advance on grant for March quarter, $2,000; fee for school fair, $50.....	2,050	00
Sewing-machines, 3, $115.20; inspecting boiler, $17.50; small items, $63.61.	196	31
Progress payment on contract ($5,825) for installing electric lighting plant, Brotherston Electric Co. Ltd.....	4,400	00
Inspector of construction, E. Gardner Smith: services, 43 d., $296.50; expenses, $44.40.	340	90
Repairs, construction, etc.: re-tubing heating boiler, $1,163; installing pumping system, $800; building well-house, $470.38; various repairs and expenses, $268.60; general labour and plumbing, $528.20; material, $1,007.31; detailed in 1922-23, $106.45.	4,343	94
Edmonton ($184,414.03)—		
Grant towards wages for farm labour and board for principal and staff, preparatory to opening school.	1,225	00
Advance on grant for March quarter, $800; legal expenses $2; postage, $23.	825	00
Desks, 100, $697.44; fire extinguishers, 30, $363.50; sewing-machines, 5, $192	1,252	94
Furniture for class and living rooms, $2,803.02; floor coverings and curtains, $607.80.	3,410	82
Beds, mattresses and pillows, $1,804.07; sheets and blankets, $884.75....	2,688	82
Range and bake oven, $889.11; dishes, household utensils, etc., $2,066.21..	2,955	32
Drilling wells, 370 ft., $1,480; well casing, pipes, etc., $277.81; men's board, $75	1,832	81
Fencing material, $1,097.56, labour, $1,315.50; various building, repairs, etc., $1,722.17.	4,135	23
Inspector of construction, Charles May, June 14 to Feb. 28; services 222 d. at $6; board and expenses at $2.50 a day, $554.50.....	1,886	50
Advertising for tenders for building school, $66.05; small items, $59.51....	125	56
Building school, Claydon Co. Ltd.: contract $138,000; on account of extras and alterations in plans, $26,076.03.....	164,076	03
Ermineskins: grant, 12 m. to Dec. 31 at $165 per capita, $12,243, less $2,500 paid in 1922-23, $9,743; advances on grant for Sept. and March quarters, $3,000; desks and chair, $169.45; beds, mattresses and serving-machines, $203.40; small items, $42.25.....	13,158	10
Fort Chipewyan: grant, 12 m. to Dec. 31 at $165 per capita $6,565.34, less $1,400 paid in 1922-23, $5,165.34; advance on grant for March quarter, $1,400; desks and chair, $318.60.....	6,883	94

Indian Education—Continued—**Instruction des Indiens**—Suite	$	cts.
Residential Schools, Alberta—Concluded—*Pensionnats, Alberta*—Fin		
Lesser Slave Lake, Church of England: grant, 12 m. to Dec. 31 at $165 per capita, $1,886.27, less $300 paid in 1922-23, $1,586.27; advances on grant, March quarter, $350; small items, $26.25	1,962	52
Lesser Slave Lake, Roman Catholic: grant, 12 m. to Dec. 31 at $165 per capita, $4,948.76, less $1,100 paid in 1922-23, $3,848.76; advance on grant for March quarter, $1,100; desks, 30, $226.45; slates, $12	5,187	21
Old Sun's ($16,701.97)—		
Grant, 12 m. to Dec. 31 at $140 per capita, $7,133, less $27.60 paid in 1922-23.	7,105	40
Advance on grant for March quarter, $1,700; fee for school fair, $50	1,750	00
Chairs and desks, $497; linoleum and shades, $504.17	1,001	17
Bake oven, $556.80; various utensils and equipment, $776.73	1,333	53
Well and pump, $368.60; installing 5-h.p. motor, $313.25	681	85
Various repairs, building, etc., $761.74; small items, $87.65	849	39
Laundry equipment: washing machine and curb extractor, $918.61; drying tumbler, $1,042; installing machinery, $895.11; small items, $26.09	2,881	81
Advertising for tenders for building stock barn	26	04
Inspector of construction, E. Gardner Smith, March to February: services, 118 d., $793.50; expenses, $279.28	1,072	78
Old Sun's, alterations and additions to school, Baird Construction Co., Ltd.: contract, $50,142; extras, screen windows and doors. $451, fire escapes, $282, various alterations, $340; extras at cost, engine, 12 h.p., $780, pressure tank and pump, $635.70, installing engine, tank and pump, $700.34, electric light fixtures, etc., $848, various construction and equipment, $3,009, 10 per cent commission, $597.25; repairs, etc., $293.65; total, $58,078.94, less $44,500 paid in 1922-23	13,578	94
Old Sun's, building stock barn and work on school buildings, W. T Scott: contract for building barn, $10,350, less $225.13 deducted for alteration in plans, $10,124.87; alterations and plumbing, $1,748.71; making storm sashes, $1,141.42; extending boiler room and installing boiler, $1,161,89; general building, $349.45; 10 per cent commission, $469.93; various construction, $218.30	15,514	57
Peigan, Church of England: grant, 12 m. to Dec. 31 at $140 per capita, $4,364.50, less $996.08 paid in 1922-23, $3,368.42; advance on grant for March quarter, $900, and beef supplied, $147.92 to be deducted from grant in 1924-25; storm sashes, $118; various material and repairs, $269.09; small items, $66.50; building laundry, material and equipment, $1,020.45; labour, $338.60	6,228	98
Peigan, Roman Catholic: grant, 12 m. to Dec. 31 at $140 per capita, $5,054.32, less $834.80 paid in 1922-23, $4,219.52; advance on grant for March quarter, $1,000, and beef supplied, $144.88, to be deducted from grant in 1924-25; dentistry, $57.50; flooring and nails, $123.96	5,545	86
St. Albert: grant, 12 m. to Dec. 31 at $165 per capita, $14,029.11, less $3,000 paid in 1922-23, $11,029.11; advance on grant for March quarter, $3,200; grant for further tuition of graduate, Dec. quarter, $12.50; travelling expenses, $103.25; slates, $25.90; sewing machines, 3, $115.20; cooking equipment, $391.19	14,877	15
St. Bruno's: grant, 12 m. to Dec. 31 at $165 per capita, $13,200, less $3,000 paid in 1922-23, $10,200; advance on grant for March quarter, $3,000; desks and chair, $329.40; slates and flag, $72.28; blankets, $311.38; on account of grant towards erection of wing to school (see P.C. 1188), $10,775.85	24,688	91
Sturgeon Lake: grant, 12 m. to Dec. 31 at $165 per capita, $7,527.30, less $1,200 paid in 1922-23, $6,327.30; arrears of grant, $79.20; advance on grant for March quarter, $2,000; travelling expenses, $16; desks, 33, $303.25; small items, $20.24	8,745	99
Vermilion: grant, 12 m. to Dec. 31 at $165 per capita, $2,944.01, less $700 paid in 1922-23, $2,244.01; advance on grant for March quarter, $600	2,844	01
Wabiskaw Lake, Church of England: grant, 12 m. to Dec. 31 at $165 per capita, $1,118.70, less $200 paid in 1922-23, $918.70; advance on grant for March quarter, $200; small items, $13.35	1,132	05
Wabiskaw Lake, Roman Catholic: grant, 12 m. to Dec. 31 at $165 per capita, $3,436.12, less $800 paid in 1922-23, $2,636.12; advance on grant for March quarter, $500; desks, 27, $194.70	3,330	82
Whitefish Lake: grant, 12 m. to Dec. 31 at $165 per capita, $2,461.74, less $400 paid in 1922-23, $2,061.74; advance on grant for March quarter, $500; wallpaper, $9.87	2,571	61

Indian Education—Continued—**Instruction des Indiens**—Suite	$	cts.
Residential Schools, British Columbia—Pensionnats, Colombie-Britannique		
Ahousaht: grant, 12 m. to Dec. 31, at $140 per capita, $4,625.25, less $600 paid in 1922-23, $4,025.25; advance $800 on grant for March quarter, 1924; building barn, labour, $810, material, $2,035.93; general repairs, $345.48; small items, $25.28	8,041	94
Alberni ($17,516.29)—		
Grant, 12 m. to Dec. 31 at $140 per capita, $11,579.05, less $2,400 advanced in 1922-23; advance on grant for March quarter, 1924, $2,600	11,779	05
Medical supplies, $171.51; half cost of recreation hall, $767.98	939	49
Plumbing, $622; gasoline engine and installing, $246.27	868	27
Brass poles, 2, $150.99; road work, $120; drain tile, $82.75; small items, $79.95	433	69
New barn: contractor, G. Forrest, contract, $6,361.70; extras, $681.50; total, $7,043.20, less $3,869.41 paid in 1922-23; inspector of construction, D. W. Warnock, 46 d. at $7	3,495	79
Alert Bay (Boys'): grant, 12 m. to Dec. 31 at $170 per capita, $5,625.72, less $1,500 paid in 1922-23, $4,125.72; advance on grant for March quarter, 1924, $1,300; hospital and medicines, $103.47; furnishings, $142.35; plough, $43.28; stationary engine and repairs, $395.40; lumber and hardware, $264.42; plans and drawings of buildings, $217.95; small items, $57.93	6,650	52
Alert Bay (Girls'): grant, 12 m. to Dec. 31 at $140 per capita, $4,263.35, less $1,000 paid in 1922-23, $3,263.35; advance on grant for March quarter, $1,000; repairs, $213.58; pupil's travel, $16	4,492	93
Cariboo ($18,636.94)—		
Grant, 12 m. to Dec. 31 at $170 per capita, $12,322.02, less $2,800 paid in 1922-23, $9,522.02; advance on grant for March quarter, 1924, $2,800	12,322	02
Dental services, $448; medicines, $107.88; teachers' desks, 3, $116.75	672	63
Washing machines and wringers, 4 each, $113.27; sewing machine, $83.56	196	83
Pease Economy furnaces installed, with pipes, registers, etc., 2	3,270	46
R. A. Leonard, contract, building 7 brick chimneys and stone foundation	2,175	00
Christie. grant, 12 m. to Dec. 31 at $170 per capita, $11,449.50, less $2,400 paid in 1923-24; advance on March grant, $2,500; hospital and medicinal supplies, $436.80; travel of pupils, $107.50; school furniture, $361.58; fire extinguishing equipment, $197.39; repairs, $36.25	12,689	02
Coqualeetza ($146,968.02)—		
Grant, 12 m. to Dec. 31 at $170, $24,857.82, less $5,700 paid in 1922-23	19,157	82
Advances on March quarter earnings, $6,000; medical supplies, $140	6,140	00
Hospital and medical services, $97.81; kitchen and tableware, $481.85	579	66
Dough mixer with motor, $530; fruit trees and spraying outfit, $118.82	648	82
Manual training, fees and supplies, $618.02; boy scouts, trip to Vancouver, $253.48	871	50
Travelling expenses of pupils: going to and from home for holidays, $394.12; holiday at Ocean Park, $203.50; 2 indigent boys, $39.45	637	07
Moving buildings, $225; general repairs to buildings, $574.20	799	20
Advertising for tenders for the school building at Sardis	60	18
Erection of school building, contractor, Baynes & Horie (contract $123,967): progress payments, $97,290; on account of extras, $10,377	107,667	00
Erection of barn, contractor, R. H. Brock: contract, $10,445; extension and alterations, $2,259.77, total, $12,704.77, less $3,762 paid in 1922-23	8,942	77
Inspector of construction, J. C. Robertson, May 22 to Feb. 29, at $6 a day	1,464	00
Fraser Lake ($44,940.81)—		
Grant, 12 m. to Dec. 31 at $170 per capita, $23,370.32, less $5,300 paid in 1922-23	18,070	32
Advance on March quarter grant, $5,300; dental services, $752.75; seed, $246	6,298	75
Medicinal supplies, $410.18; travel of pupils, $188.85; farm implements, $388.75	987	78
Rental, right of way, $102.89; general repairs, $1,591.68; various equipment, $164.71	1,859	28
Installing water system at cost (not completed), contractor, R. Moncrieff: wages, $4,994; material, $6,201.33	11,195	33
Building chapel and laundry at cost (complete vouchers not to hand), contractor, R. Moncreiff: labour and material, $16,384.06; contractor's 10 per cent commission, $1,638.40; total, $18,022.46, less $12,700 paid in 1922-23	5,322	46
Electrical fixtures and equipment: for laundry, $292.69; for chapel, $66.70	359	39
Inspector of construction: Myles Morley, May 1 to Feb. 11, 127 d. at $6; travel and board, $85.50	847	50

Indian Education—Continued—**Instruction des Indiens**—Suite	$	cts.
Residential Schools, British Columbia—Continued—*Pensionnats, Colombie-Britannique*—Suite		
Kamloops ($34,764.30)—		
Grant, 12 m. to Dec. 31 at $170 per capita, $11,645, less $2,600 paid in 1922-23	9,045	00
Advance on March quarter earnings, $2,600; postage, $30	2,630	00
Medical services and medical supplies, $192.96; hospitals, $205	397	96
General repairs and renewals, $370.11; small items, $5.60	375	71
Advertising for tenders for new school building	47	56
Inspector of construction, W. H. Macauley, Aug. 25 to Feb. 29, 118 d. at $6; lunches, $24.75	732	75
Erection of school building, Thos. Carson, contractor (contract $91,785), progress payments	21,535	32
Kitimat: grant, 12 m. to Dec. 31 at $165 per capita, $4,709.76, less $900 paid in 1922-23, $3,809.76; advance on earnings for March quarter, 1924, $1,000	4,809	76
Kootenay ($19,398.89)—		
Grant, 12 m. to Dec. 31 at $170 per capita, $13,600, less $3,300 paid in 1922-23	10,300	00
Advance on March quarter grant, $3,200; mattresses, 80, $296.25	3,496	25
Fares for pupils, $28.65; hospital sheeting, 84 yd., $74.30; 2 sewing machines, $79.37	182	32
Perennial plants, $29; cash prizes to pupils, $12.50; small items, $12.25	53	75
General repairs: wages, $1,997.80; set batteries installed, $845.80; plumbing, $420.30; brick, 11,520, $319.10; firebrick, 1,200, $126.60; cement, 80 brl., $372; mogul heater, $139; various building material, $1,145.97	5,366	57
Kuper Island: grant, 12 m. to Dec. 31 at $170 per capita, $14,298.70, less $3,400 paid in 1922-23; advance on March quarter earnings, $3,300; hospitals and medical supplies, $174.24; travel of pupils to and from home, $110.70; portable oven, $645.25; inspecting oven, $23.85; steam hose, $107.98; small items, $9.90	15,270	62
Lytton ($36,475.46)—		
Grant, 12 m. to Dec. 31: Jan. to March at $195 per capita, April to Dec. at $180 per capita, $17,103.80, less $4,700 paid in 1922-23; advance on March quarter earnings, $4,000	16,403	86
Dental services, $1,170.75; pupils' travel, $22; band instruments, $75	1,267	75
Coal, 92.85 tons, $999.32; medical supplies, $157.97; teacher's desks, 2, $65.30.	1,222	59
Fruit trees, $131.25; bull, $176.55; sewing machines, 2, $80.29	388	09
Spraying outfit, $54.11; Union Jack, $10.45; small items, $12.50	77	06
Delco-light plant, $2,129.65; installing plant, $187.75; cement, 25 brl., $130	2,447	40
Electrical supplies, $1,509.04; lumber and hardware for dairyman's house, $1,028.49	2,537	53
Lumber and hardware for milkhouse, $191.57; material for various repairs, $285.57	477	14
Building cow and horse barn, contractor, W. M. Orr (contract $10,000): progress payments, $8,837.64; on account of extras, $1,258.36; installing water system: wood pipe, $1,327.35; wages, $195.69	11,619	04
Advertising for tenders for construction of cow and horse barn	35	00
Port Simpson: grant, 8 m. to Dec. 31 at $165, $1,438.80; advance on March quarter earnings, $400; medical services, $2	1,840	80
St. Mary's ($20,508.07)—		
Grant, 12 m. to Dec. 31, $14,808.75, less $3,400 paid in 1922-23	11,408	75
Advance on March quarter earnings, $3,500; municipal tax, $411.60	3,911	60
Medical supplies, $201.15; transport of pupils, $93.10; slates, $10.40	304	65
Desks, double, 20, $219; alterations in school, $600; portable engine, $585.68	1,404	68
Remodelling and equiping laundry, $837.15; ensilage cutter, $289.35	1,126	50
Building implement shed, $551.35; building dairy in new barn, $302.65	854	00
Lumber for general repairs and alterations	356	29
Erection of barn, contractor, R. H. Brock: contract $11,000; extras, installing electric light system, $348; digging ditch in root cellar, $97; eaves-troughing, $75; total, $11,520; less $10,274.40 paid in 1922-23 and $104 for change in plans	1,141	60
Seechelt ($10,234.90)—		
Grant, 12 m. to Dec. 31 at $140 per capita, $8,405.95, less $2,406.34 paid in 1922-23; advance on March quarter grant, $1,000	6,999	61
Desks, $218.60; 2 cows and 1 heifer, $397.30; small items, $66.92	682	82
Blasting and clearing land: wages, $500; tools and powder, $44.27	544	27

Indian Education—Continued—**Instruction des Indiens**—Suite	$	cts.
Residential Schools, British Columbia—Concluded—*Pensionnats, Colombie-Britannique*—Fin		
Seechelt—*Concluded*		
Labour on filter basin, $304.90; various repairs and renewals, $56.80.....	361	70
Building bungalow for chaplain, contractors, Johnson Bros.; contract, $2,660; extras, $25; less $1,250 paid in 1922-23.....	1,435	00
Inspector of construction, A. R. Tebb, Feb. 21 to August 25, 35¼ d. at $6....	211	50
Squamish ($10,391.16)—		
Grant, 12 m. to Dec. 31 at $140 per capita, $6,923.70, less $1,600 paid in 1922-23	5,323	70
Advance on March quarter grant, $1,600; municipal taxes, $984.62.....	2,584	62
Medicines and disinfectants, $126.25; school desks and supplies, $299.85....	426	10
Constructing fire escapes, $885; equipping laundry with tubs and wringers, $436.95.....	1,321	95
Installing fire alarm system, $181; 3 fire extinguishers with hose, etc., $178.79	359	79
Installing furnace, $165; lumber for general repairs, $210.....	375	00
Residential Schools, Northwest Territories and Yukon Territory—Pensionnats, Territoires du Nord-Ouest et du Yukon		
Carcross, Y.T.: grant, 12 m. to Dec. 31 at $240 per capita, $8,255.40, less $1,800 paid in 1922-23, $6,455.40; advance on grant for March quarter, $1,800; travelling expenses, $241.15; drugs and medical supplies, $99.44; washing machines and wringer, $63.76; engine and saw, $263.52; repairs, $26.25.....	8,949	52
Fort Resolution, N.W.T.: grant, 9 m. to Sept. 30 at $165 per capita, $5,381.46, less $1,700 paid in 1922-23, $3,681.46; advances on grant for December and March quarters, $2,500; travelling expenses, $70.50.....	6,251	96
Hay River, N.W.T.: grant, 9 m. to Sept. 30 at $165 per capita, $5,830.68, less $1,600 paid in 1922-23, $4,230.68; balance of grant, 1922-23, $397.50; advances on grant for December and March quarters, $3,000; travelling expenses, $1,028.10; fire extinguishers, $70.80; small items, $53.32.....	8,780	40
Providence Mission, N.W.T.: grant, 12 m. to Dec. 31 at $165 per capita, $9,721.38, less $1,900 paid in 1922-23, $7,821.38; advance on grant for March quarter, $2,000; travelling expenses, $1,169; balance of freight on threshing machine bought in 1922-23, $116.....	11,106	38
St. Paul's Hostel, Y.T.: grant, 12 m. to Dec. 31 at $240 per capita, $4,565.40, less $1,000 paid in 1922-23, $3,565.40; advance on grant for March quarter, $900.....	4,465	40
Day Schools, Nova Scotia—Externats, Nouvelle-Ecosse		
Afton: teacher, Wm. J. Rogers, 15 m., $600, bonus, $150; truant officer and janitor, $75; coal, $77; repairs, $96.71; small items, $19.45.....	1,018	16
Bear River: teacher, Rose L. Ford, 15 m., $600, bonus, $150; inspection, $20.75; janitor, $18; wood, $34; small items, $14.95.....	837	70
Eskasoni: teacher, Bessie Fraser, 15 m., $650, bonus, $150; inspection, $32; truant officer, $25; janitor, $45; wood, $178.25; small items, $39.78.....	1,120	03
Indian Cove: teacher, Gertrude McGirr, 15 m., $624, bonus, $150; inspection, $20.50; janitor, $35; coal, $71; repairs, $432.95; supplies, $11.13.....	1,344	58
Malagawatch: teacher, Florence A. Gillis, 4 m. to Dec. 31, $200, bonus, 7 m. to March 31, $105; supplies, $9.35; furnishings for teacher's residence, $24.65; repairs, $80.96.....	419	96
Middle River: teacher, John A. Macrae, 15 m., $600, bonus, $150; truant officer, $25; janitor, $25; coal, $64.50; cleaning, $35; small items, $5.75.....	905	25
Millbrook: teacher, Alma Sheridan, 15 m., $600, arrears, $75, bonus, $150; truant officer and janitor, $57; wood, $72.25; repairs, $56.65; small items, $24.04..	1,034	94
New Germany: teacher, Mrs. Emma R. Penny, 15 m., $650, bonus, $150; inspection, $10; janitor, $50; wood, $30; repairs and supplies, $50.98.....	940	98
Salmon River: teacher, Geo. F. Coffey, 15 m., $600, arrears, $77.50, bonus, $150; inspection, $10; truant officer, $18.75; janitor, $75; desks, $38.72; supplies, repairs, etc., $60.15.....	1,030	12
Shubenacadie: teacher, Mrs. Andrew King, 15 m., $650, bonus, $150; inspection, $18; truant officer, $25; janitor, $25; wood, $90; repairs and renewals, $34.90.	992	90
Sydney: teacher, Catherine Gallagher, 15 m., $840, bonus, $150; inspections, $21.80; truant officer, $18.75; janitor, $36; coal, $30.40; small items, $27.48..	1,124	43
Whycocomagh: teacher, Alex. MacDonald, 15 m., $670, bonus, $150; truant officer, $40; janitor, $40; coal, $56.14; painting and repairs, $295.20; small items, $13.45.....	1,264	79

Indian Education—Continued—**Instruction des Indiens**—Suite	$	cts.
Day Schools, New Brunswick—Externats, Nouveau-Brunswick		
Big Cove ($8,808.08)—		
Teachers: Mrs. S. G. Savage, 6 m. to June 30, $250, arrears, $82.50, bonus, $150 (transferred to Eel Ground); Edward Whelan, 3 m. to March 31, $195, bonus, $45; Mrs. Edward Whelan, 3 m. to March 31, $135, bonus, $45	902	50
Truant officer, $50; janitor, $44; fuel, $177.84	271	84
Desks, $296.10; furnishings for school and teacher's residence, $277.56	573	66
Moving building, $145.50; pump and drilling well, $106.58	252	08
Advertising for building school and teacher's residence	22	00
Building school and teacher's residence, Boone & McDonald, contract, $6.596; cellar drain and cess pool, $300, extras, $130	7,026	00
Burnt Church: teachers, Rebecca I. Isaacs, 6 m. to June 30, $250, bonus, $45; Isabelle M. Driscoll, 6½ m. to March 31, $325, bonus, $97.50; truant officer, $50; janitor, $50; wood, $95; furnace, $260; sewing, $30.04; repairs, etc., $63.60	1,266	14
Edmundston: teacher, Emilie Bernier, 6 m. to June 30, $250, bonus, $45; janitor, $12.50; wood, $10.75	318	25
Eel Ground: teachers, Bertha Clare, 6 m. to June 30, $250, arrears, $75, bonus, $45; Mrs. S. G. Savage, 7 m. to March 31, $350; truant officer, $50; janitor, $180; repairs and supplies, $122.23	1,072	23
Eel River: teachers, Antoinette Blanchard, 6 m. to June 30, $250, bonus, $45, Eileen A. Troy, 6½ m. to March 31, $337.50, bonus, $101.25; truant officer, $25; janitor, $20; coal, $65; stove, $30; small items, $20.65	894	40
Kingsclear: teachers, Bridget Crain, 6 m. to June 30, $250, less $50 paid in 1922-23, bonus, $45, Lizzie Toner, 7 m. to March 31, $350, bonus, $105; truant officer, $30; janitor, $50; wood, $128.50; small items, $32.21	940	71
Oromocto: teacher, Kathleen Rowan, 5 m. to May 31, $221, bonus, $30; Eileen Delaney, 9 m. to March 31, $385, bonus, $105; truant officer and janitor, $80; wood, $178.75; supplies and cleaning, $53.87	1,053	62
Red Bank: teachers, Mary Allen, 6 m. to June 30, $250, arrears, $75, bonus, $45, Mary Hogan, 7 m. to March 31, $350, bonus, $105; truant officer and janitor, $80; coal, $56.81; repairs and small items, $45.85	1,007	66
St. Mary's: teacher, Mary T. Hughes, 15 m., $720, bonus, $150; truant officer, $30; janitor, $50; coal, 13.8 tons, $231.11; repairs, $101.90; small items, $43.58	1,326	59
Tobique ($16,096.81)—		
Teachers: Emilla M. Cronkite, 6 m. to June 30, $300, bonus, $75; Mary Craig, 7 m. to March 31, $350, bonus, $105	830	00
Teaching domestic science, $12; truant officer and janitor, $100	112	00
Teacher's room rent, $24; wood, 6 cords, $135; small items, $42.45	261	45
Advertising for tenders for building hospital and teacher's residence	6	60
Hospital and teacher's residence: land for site, $300; progress payment on contract ($16,475) for building, Charles W. Bowlin, $13,000; making clothes closets, $293.67; extending electric line, 1½ miles, $1,004.45; drilling well and building well house, $468.64	15,066	76
Woodstock: teacher, Miriam Dunphy, 15 m., $720, bonus, $150; truant officer and janitor, $75; wood, 11 cords, $126.50; repairs, $88.90; small items, $42.74	1,203	14
Day School, Prince Edward Island—Externat, Ile du Prince-Edouard		
Lennox Island: teacher, John J. Sark, 15 m., $540, bonus, $150; inspection, $10.50; truant officer, $25; janitor, $50; coal, $70.79; repairs, $121.43	967	72
Day Schools, Quebec—Externats, Québec		
Bersimis: teachers, 6 m. to June 30, Sister St. Joseph, $225, bonus, $45, Sister St. Eugene, $175, bonus, $45; janitor, $30; wood, $70; coal, 36 tons, $853.32; freight on coal, $187.85; travelling expenses, $91.98; freight and express, $63.04; translating and typing specifications, $96; advertising for tenders for building combined school and teacher's residence, $39.02; small items, $68.05	1,989	26
Brennan's Lake: teacher, Mary Sauvé, 15 m., $655, bonus, $150; repairs, $207.58	1,012	58
Caughnawaga, Boys': grant for salaries of five teachers and supervisor, $3,645, bonuses, $900; assistant teachers, $450; inspections, $76.44; truant officer, $60; coal, 43½ tons, $686.20; extension of heating system, $195.83; painting and repairs, $374.67; building lavatories, $1,203.22; small items, $76.46	7,667	82

Indian Education—Continued—**Instruction des Indiens**—Suite	$	cts.
Day Schools, Quebec—Continued—*Externats, Québec*—Suite		
Caughnawaga, Girls': grant for salary for four teachers and supervisor, $1,920, bonuses, $600; assistant teachers, $450; inspections, $68.22; truant officer, $60; janitor, $300; coal, 25 tons, $395.22; wood, $43.60; supplies, $108.23; repairs to water system, $236.85; painting and repairs, $214.28; small items, $50.80	4,447	20
Caughnawaga, Continuation: grant for salary for two teachers and supervisor, $1,380, bonuses, $300; inspection, $34.12; truant officer, $60; coal, 25.2 tons, $395.21; wood, 10 cords, $109; small items, $89.11	2,367	44
Caughnawaga, Bush: teacher, Mrs. A. Beauvais, 12 m., $522.50, bonus, $150; inspection, $17.06; truant officer, $60; janitor, $35; fuel, $144.85; stove, $38.90; making screens, $39.65; small items, $63.65	1,071	61
Caughnawaga, Protestant: teacher, Grace Martin, 1½ m. to March 31, $50, bonus, $22.50; fuel, $59.02; school furnishings, $180.75; repairs, $291.22; small items, $35.50	638	99
Caughnawaga, nuns' residence and schools ($4,346.76)—		
Rent of house for class room, $150; advance on rent, $37.50	187	50
Janitor, G. Latour, $800, bonus, $315; coal and cartage, $563.09; wood, $80.30	1,758	39
New well, $50; material for wardrobes, $123.50; small items, $63.60	237	10
Various furnishings and supplies, $293.77; roofing residence, $345.75	639	52
Repairs to barns, $314.48; various material, repairs and services, $1,524.77	1,839	25
Chenail: teacher, Grace McDonald, 12 m., $550, bonus, $150; inspections, $18.88; janitor, $40; fuel, $119; small items, $43.86	921	74
Chetlain: teachers, Angela Morris, 3 m. to June 30, $137.50, bonus, $45; Stella Sloane, 7 m. to March 31, $385, bonus, $105; inspections, $18.88; janitor, $50, fuel, $106.50; small items, $23.03	870	91
Congo Bridge: teacher, Helen J. White, 15 m., $600, bonus, $150; inspections, $25; small items, $36.01	811	01
Cornwall Island: teacher, Geneva Legarde, 12 m., $570, bonus, $150; inspections, $26.60; janitor, $25; fuel, $119.25; small items, $39.08	929	93
Fort George: teacher, Rev. W. G. Walton, 12 m. to Dec. 31, $300, bonus, $150; supplies, $60.27	510	27
Grand Lac Victoria: teachers, Mary Sullivan, 3 m. to Aug. 31, $225, bonus, $45, Cecilia Downey, 3 m. to Aug. 31, $225, bonus, $45; supplies, $27.22	567	22
Hunter's Point, Protestant: teacher, Rose Hansen, 15 m., $300; bonus, $150	450	00
Hunter's Point, Roman Catholic: teachers, Teresa McGuire, 6 m. to June 30, $360, bonus, $45; Mildred Toner, 7 m. to March 31, $420, bonus, $105; building material, $228.05	1,158	05
Lake Simon: teachers, Pansy McEvoy, 5 m. to Sept. 30, $375, bonus, $75, Esther Foy, 5 m. to Sept. 30, $375, bonus, $75; supplies, $18.26	918	26
Long Point: teacher, Mrs. Alfred Amesse, 4 m. 4 d. to Sept. 30, $309.68, bonus, $61.93; rent of school building, $20	391	61
Lorette: teachers, Sister St. Agnes of Jesus, 15 m., $540, bonus, $150, Sister St. Reine, 15 m., $420, bonus, $150; inspections, $24; janitor, $62; electric light, $21.46; coal, 23 tons, $378.02; wood, $36.75; water supply, 1 y., $25; installing heating system, $1,153.49; laundry machinery, $159.64; repairs and cleaning, $215.18; small items, $74.01; total, $3,409.55, less $30 collected from white pupils	3,379	55
Maniwaki: teacher, Margaret McCaffrey (salary paid from Trust Fund Account 50); inspection, $25; janitor, $21; wood, 15 cords, $60; small items, $12.68	118	68
Maria: teacher, Dora Gedeon, 15 m., $540, bonus, $150; inspection, $40; janitor, $45.78; wood, 10½ cords, $42; small items, $14.83	832	61
Mistassini: teacher, Chas. Iserhoff, 4 m. to Sept. 31, $300, bonus, $60	360	00
Oka Country: teachers: Hilda Oke, 6 m. to June 30, $275, arrears, $68.75, bonus, $45, Selby Boutcher, Sept. 17 to March 31, $357.50, bonus, $97.50; inspection, $25; truant officer and janitor, $75; repairs, $64.83; small items, $55.44	1,064	02
Oka Village: teacher, Helen Earl, 15 m., $790, bonus, $150; inspection, $25; truant officer, $25; janitor, $50; rent of school building, 10 m., $60; coal, $74; supplies, $40.06; small items, $92.50	1,306	56
Pointe Bleue: teachers, Sister St. Vincent de Paul, 6 m. to June 30, $225, bonus, $90, Sister Marie du Carmel, 6 m. to June 30, $175, bonus, $90; inspection, $40; janitor, $25; wood, $48; supplies, $15.28	708	28
Restigouche ($3,644.71)—		
Teachers: Sister Mary of St. Joseph, 15 m., $540, bonus, $150, Sister Mary of St. Luc, 15 m., $420, bonus, $150, Sister Mary of Sigismond, 6 m. to June 30, $175, bonus, $45, Sister Mary of St. Viateur, 7 m. to March 31, $245, bonus, $105	1,830	00

Indian Education—Continued—**Instruction des Indiens**—Suite	**$**	**cts.**
Day Schools, Quebec—Concluded—*Externats, Québec*—Fin		
Restigouche—*Concluded.*		
Inspection, $27.60; supplies for cooking and sewing classes, $225.30.....	252	90
Wood, $200; general repairs, $622.21; small items, $83.81.....	906	02
Installing plumbing and sewer: sewer pipe, $295.06; various material, etc., $260.33; labour, 550.40.....	1,105	79
Rupert's House: grant for teacher's salary, 1 y., $300, bonus, $150, arrears of bonus, $45; janitor, $30; rent of school building, 11 m., $55; wood, $188; biscuits, 568 lb., $132.79; supplies and cleaning, $226.43.....	1,127	22
St. Francis, Protestant: teacher, Henry L. Masta, 15 m., $600, bonus, $150; inspection, $7.50; janitor, $50; wood, 12 cords, $48; supplies, $9.20.....	864	70
St. Francis, Roman Catholic: supervisor, Sister Mary Josephine and two teachers, 15 m., $1,440, bonuses, $450; inspection, $17.50; janitor, $95; coal, 38 tons, $612.25; wood, 28 cords, $186; chairs, $62.50; water rates, 1 y., $25; supplies and cleaning, $174.70; repairs, $1,479.49; small items, $35.43...	4,577	87
St. Isidore Road: teachers, Juliette Descoteaux, 6 m. to June 30, $275, arrears, $82.50, bonus, $45, Margaret Regis, 7 m. to March 31, $385, bonus, $105; inspection, $18.56; truant officer, $60; janitor, $15; fuel, $177.85; repairs and supplies, $128.70.....	1,292	61
St. Regis Island: teachers, Lydia Sloane, 3 m. to June 30, $137.50, bonus, $45, Margaret Robillard, 7 m. to March 31, $350, bonus, $105; inspection, $18.88; janitor, $40; fuel, $95; repairs, etc., $39.55.....	830	93
St. Regis Village: teachers, Gertie Legarde, 12 m., $617.50, bonus, $150, Ethel Sloane, 12 m., $570, bonus, $150; inspections, $37.76; janitor, $80; fuel, $237.64; various items, $45.19.....	1,888	09
Timiskaming: teacher, Catherine Honan, 15 m., $780, bonus, $150; wood, $141; supplies and repairs, $192.72.....	1,263	72
Waswanipi: teacher, Harry Cartlidge, June 15 to Nov. 9, $262.50, bonus, $78.75; various items, $28.80.....	370	05
Day Schools, Ontario—Externats, Ontario		
Abitibi (summer school): teacher, Mary A. McDonald, June 1 to July 31, $150, bonus, $30; rent, $15; supplies, $2.22.....	197	22
Albany Mission: grant for teacher's salary, 12 m. to Mar. 31, $300, bonus, $150; janitor, $26; rent, $55; wood, $20; supplies, $18.85.....	569	85
Back Settlement: teacher, L. W. Fisher, 15 m. to Mar. 31, $335, bonus, $90; refund, $100 to Trust Fund Acct. No. 8 for salary paid in 1922-23; janitor, $25; wood, $45.50; land for extension of school site, $25; small items, $24.55.	645	05
Batchawana (teacher's salary paid from Trust Fund): supplies for teacher's quarters, $165.78; conveying pupils to and from school, $29.....	194	78
Bear Creek: teacher, Lillibelle Graham, 15 m. to Mar. 31, $420, bonus, $95.45; refund, $75, salary paid in 1922-23 to Trust Acct. No. 8; inspection, $9.75; janitor, $25; wool, $45.75; repairs, etc., $89.75.....	760	70
Buzwah: teacher, Clara A. King, 15 m. to Mar. 31, $600, bonus, $150.....	750	00
English River (summer school): teacher, E. W. E. Pratt, May 21 to Sept. 7, $182.05, bonus, $54.62; janitor, $16; rent, $25; small items, $19.35.....	297	02
Fort Hope: teacher, Rev. D. Macdonald, June 25 to Dec. 31, $187.50, bonus to Mar. 31, $138.75; rent, $30; wood, $12; cleaning, etc., $21.85.....	390	10
French Bay (teacher paid from Trust Fund): wood, $27.50; small items, $10..	37	50
French Post: teacher, Fred. Marks, 12 m. to Dec. 31, $270; bonus, 12 m. to Mar. 31, $150.....	420	00
Garden River, Church of England (teacher paid from Trust Fund): inspection, $19; school requisites, $6.85.....	25	85
Garden River, Roman Catholic: teachers, Ada Bush, 15 m. to Mar. 31, $825, bonus, $150, M. Toner, 6 m. to June 30, $100, bonus, $15, Rose Chaput, 7 m. to March 31, $140, bonus, $35; inspection, $33.55; conveying pupils to school, $149.25.....	1,447	80
Garden Village (teacher paid from Trust Fund): inspection, $22.75; cleaning, etc., $24.55.....	47	30
Georgina Island: teacher, Rev. J. A. Ward, 15 m. to Mar. 31, $578.75, bonus, $96.43; repairs, $286.93; supplies, $12.11.....	974	22
Gibson: teachers, Mary A. Black, 6 m. to June 30, $350, bonus, $45; F. G. Steeds, 7 m. to Mar. 31, $490, bonus, $105; wood, $60; repairs, $258.93; sundries, $24.85.....	1,333	78
Golden Lake: teacher, Josephine Currier, 15 m. to Mar. 31, $900, arrears, $87, bonus, $150; caretaker and truant officer, $80; inspections, $25; wood, 10 cords, $80; repairs, $26.45; supplies and Christmas gifts, $24.09.....	1,372	54

Indian Education—Continued—**Instruction des Indiens**—Suite	$	cts
Day Schools, Ontario—Continued—*Externats, Ontario*—Suite		
Goulais Bay: teachers, Angela Toner, 6 m. to June 30, $166.25, bonus, $17.31; Hazel Thero, Sept. 24 to Mar. 31, $156.25, bonus, $36.06	375	87
Henvey Inlet: teachers, Grace Hare, 6 m. to June 30, $390, bonus, $110.63 (transferred to Ryerson); Mrs. Burton Ball, 7 m. to Mar. 31, $420, bonus, $105; truant officer and caretaker, $35; inspection, $9.83; repairs, $61.71; painting residence, $112	1,244	17
Kaboni (teachers paid from Trust Acct. No. 15): wood, $12.40; cleaning and repairs, $27.38	39	78
Kettle Point: teachers, Mrs. Angus George, 9 m. to Dec. 31, $585, bonus, $150; Harold D. Watts, 3 m. to Mar. 31, $195, bonus, $150 (transferred from Walpole Island); disinfectant, $1.50	1,081	50
Lake Helen: teachers, D. Ducharme, 6 m. to June 30 and 10 d. in Sept., $302.50, bonus, $45; H. J. Hopkins, March quarter, $210, bonus, $45; rent, $103; small items, $39.85	745	35
Lower French River: teacher, Louise B. Dale, Mar. 1, 1923, to Mar. 31, 1924, $770, bonus, $150; inspection, $9.82; repairs, etc., $78.53	1,008	35
Manitou Rapids: teacher, Mrs. A. Spencer, 15 m. to Mar. 31, $600, bonus, $150; wood, 35 cords, $140; slates, $2.65; repairs, $295.75	1,188	40
Mattawa: teacher, Sister Anna Rita, 15 m. to Mar. 31, $370; inspection, $24	394	00
Mississagi: teacher, Jean McDermott, 15 m. to Mar. 31, $842, bonus, $150; inspection, $18.75; janitor, 18 m. to Mar. 31, $52.50; wood, 30 cords, $90; small items, $66.20	1,219	45
Mission Bay: teachers, Kate Flanagan, 5 m. 20 d. to Sept. 20, $486, bonus, $60; Cleo M. Lavelle, Sept 21 to Mar. 31, $375, bonus, $93.75; inspection, $26.75; wood, $70; Christmas gifts, $7.99; repairs and supplies, $32.95	1,152	44
Moose Deer Point: teacher, Bert Sullivan, 15 m. to Mar. 31, $600, bonus, $150; repairs, $37.45; football, $4.80	792	25
Moose Fort: grant for teacher's salary, $350, bonus, $150; football, $4.75	504	75
Moraviantown: (teacher paid from Trust Fund 23): ploughing, $6.50; tile drain, $61; repairs to teacher's residence, $65.50	133	00
Mountain Village, (combined white and Indian school): teacher, Mrs. Celina McCoy, March quarter, 1923, $30; Christmas gifts, $7.98	37	98
Mud Lake: teachers, Ethel A. Browne, 6 m. to June 30, $250, bonus, $92.14, (transferred to River Settlement); Edna Harris, 6 m. to Mar. 31, $300, bonus, $64.29; inspection, $12.05	718	48
Muncey: teacher, Mary McArthur, 15 m. to Mar. 31, $780, bonus, $150; inspection, $9; janitor, $50; wood, $52.50; repairs, etc., $218.95	1,260	45
Oneida No. 2: teacher, Levi Doxtator, 15 m. to Mar. 31, $720, bonus, $150; inspection, $21.50; janitor, $37.50; 8 desks, $52; wood, 18 cords, $85; repairs and supplies, $45.60	1,111	60
Oneidas No. 3: teachers, Freida G. Ryckman, 6 m. to June 30, $402, bonus, $45; Rena Kapayo, 7 m. to Mar. 31, $420, bonus, $105; inspections, $21.50; janitors, $62.50; wood, $41.25; repairs, $103.08; supplies, $6.47	1,206	80
Rama: teacher, Mrs. Ida Corman, 15 m. to Mar. 31, $720, bonus, $150; inspection, $10; truant officer, $8.33; coal, 24.15 tons, $436.50; small items, $39.35	1,364	18
River Settlement: teacher, Carrie Crowe, 6 m. to June 30, $120, bonus, $18; Ethel Browne, 7 m. to Mar. 31, $280; inspections, $9; janitor, $50; wood, $35; repairs, cleaning and supplies, $41.40	553	40
Ryerson: teacher, B. J. McLarnon, 6 m. to June 30, $250, bonus, $28.13; Grace Hare, 7 m. to Mar. 31, $350; inspections, $17	645	13
Sagamook: teacher, Lillian Addy, 13 m. to March 31, $850, bonus, $150; janitor services, $37.50, overpayment, $7.50; inspections, $32; furnishings for teacher's room, $53.33; sewing material, $29.24; stove, $40.53; wood, 55 cords, $182.35; repairs, $194.50	1,576	95
Saugeen (teacher paid from Trust Fund Acct. No. 6): garden seed	2	75
Serpent River (teacher paid from Trust Acct. 32): inspections, $19.70; janitor, 18 m. to Mar. 31, $75; wood, 20 cords, $40; repairs, $28.74	163	44
Shawanaga (teacher paid from Trust Acct. 34), inspections	15	30
Sheguiandah: teacher, H. G. L. Watts, 13 m. to Mar. 31, $180, bonus, $37.50; inspection, $11.84	229	34
Sheshegwaning, Church of England: teacher, Edwin Weeks, 13 m. to Mar. 31, $780, bonus, $150; inspection, $11.83; grant for school fair, $10	951	83
Sheshegwaning, Roman Catholic (teacher paid from Trust Acct. 247): grant for school fair, $10; garden seeds, $4.80	14	80
Six Nations: school fair prizes, $79.15; grant to Trust Acct. 33, on account of maintenance of schools, $2,500; amount paid Bank of Montreal to meet overdrafts, 1922-23, $920.86, 1923-24, $220.65	3,720	66

Indian Education—Continued—**Instruction des Indiens**—Suite	$	cts.
Day Schools, Ontario—Concluded—*Externats, Québec*—Fin		
Timagami: teacher, Mrs. P. F. Goulais, 4.8 m. to Sept. 15, $283.93, bonus, $56.80; caretaker, $20; wood, $8; cleaning, $6.75	375	48
Tyendinaga (Eastern): teacher, Nora H. Stoddart, 13 m. to Mar. 31, $875, less $25 paid in 1922-23; advances to enable her to attend summer school, $12.50, bonus, $150	1,012	50
Tyendinaga Mission: teacher Margaret Whitton, Sept. $65, less $12.50, part of an advance paid from Trust Acct. 22	52	50
Tyendinaga (Western): teachers, Desmond Beaumond, 4 m. to Sept. 30, $280, bonus, $45; Mrs. Amy Thomas, 6 m. to Mar. 31, $420, bonus, $105	850	00
Tyendinaga (Central and Western): teacher, J. Walker, building 2 school houses, contract, $5,850; 2 furnaces installed, $500; small items, $41; less $3,600 paid in 1922-23	2,791	00
Tyendinaga schools (general): inspections, $64; coal, 27½ tons, $492.20; hauling coal, $60; prizes at school fair, $46.35; building 2 closets, $63; various items, $68.45	794	00
Walpole Island, No. 1: teachers, 6 m. to June 30, Mrs. H. Macpherson, $257.50, less $100 paid in 1922-23, bonus, $31.15; Marion MacDougall, $360.25, less $100 paid in 1922-23, bonus, $45; September, Elsie Herd, $60, bonus, $11.25; Sydney Herd, $70, bonus, $15; 6 m. to Mar. 31, Mrs. Grace Savage, $360, bonus, $67.50; Harold Wells, $360, bonus, $90; inspections, $21.87; wood for school and residence, 42 cords, $146; grant for school fair, $10; repairs and supplies, $49.25	1,754	77
Walpole Island, No. 2: teacher, H. D. Watts, 15 m. to Mar. 31, $795; inspections, $15.88; janitor, $30; wood, 48 cords, $146.76; building school house and teacher's quarters, wages, $2,257.30, material, $1,883.75; box stove and casing, $82.50; furnishings for teacher's quarters, $277.35; school furniture, $372.25; small items, $13.50	5,874	29
West Bay (teacher paid from Trust Fund Acct. 251): prizes, $10; repairs, $2.25.	12	25
Wikwemikong: teachers, Zoe St. James, 15 m. to Mar. 31, $840, bonus, $150; Isabella Peltier, 6 m. to June 30, $275, bonus, $45; Susan A. Fex, 7 m. to Mar. 31, $385, bonus, $105; supplies, $4	1,804	00
Day Schools, Manitoba—Externats, Manitoba		
Berens River, Protestant: teacher, C. D. Street, 15 m., $1,040, bonus, $150; truant officer, $30; desks, $73.85; supplies, and provisions, $110.55; rent of house for teacher, 12 m., $50; cleaning and repairs, $251.17	1,705	57
Berens River, Roman Catholic: teacher, Patricia F. Fuller, 15 m., $820, bonus, $150; truant officer, $30; wood, $48; stone, $44.68; repairs, $273.38; various supplies, $81.61	1,447	67
Big Eddy: teacher, Mary Jane Cook, 6 m. to June 30, $270, bonus, $45; inspection, $23.50; building 2 closets, $40; repairs, $131.27; small items, $2.88	512	65
Black River: teacher, Geo. Slater, jr., 15 m., $600, bonus, $150; supplies, $13.38.	763	38
Bloodvein, Roman Catholic: teacher, Wilfrid Moore, 15 m., $780, bonus, $150; wood, $48; building 2 closets, $40; repairs and cleaning, $56.31	1,074	31
Brokenhead: teachers, Rev. G. C. Smith, 5 m. to May 31, $240, bonus, $30, Rev. T. D. Conlin, 10 m. to March 31, $640, bonus, $120; inspection, $18.60; small items, $47	1,095	60
Chemawawin: teacher, J. G. Kennedy, 15 m., $600, bonus, $150; small items, $5.48	755	48
Crane River (white and Indian school): one-third cost of maintenance of school 5 m. to June 30, $210, 2 m. to Dec. 31, $70; rent, $60; supplies, $2.28.	342	28
Cross Lake: teachers, Isabel Stauffer, 3 m. to March 31, $200, Agnes Menzies, 6 m. to March 31, $480, bonus, $90; field matron, A. Brandon, April 1 to June 11, $93.33, bonus, $20.73; storage, $45; travel of matron, $121.75; rent, $48; supplies and repairs, $119.29	1,218	10
Ebb and Flow Lake: teacher, Mary A. Gorman, 6½ m. to March 31, $505.90, bonus, $97.50; desks, $59.28; repairs and renewals, $222.17	884	85
Fairford: teachers, Olive Thomas, 15 m., $1,170, bonus, $150, Miss C. R. McCabe, 15 m., $910, bonus, $150; inspections, $28.85; janitor, 12 m., $360; wood, 100 cords, $100; driving pupils to and from school, $667; provisions, $426.36; horse, $85; various supplies, repairs and services, $259.05	4,306	26
Fisher River: teachers, W. J. Tong, 15 m., $1,080, bonus, $150, Mrs. W. J. Tong, 15 m., $840, bonus, $150; janitor, $45; wood, 77½ cords, $239.50; desks, $80.10; supplies and cleaning, $147.13; installing furnace, $1,312.50; building foundation and repairs, $2,686.29; small items, $22	6,752	52

Indian Education—Continued—**Instruction des Indiens**—Suite	$ cts.
Day Schools, Manitoba—Concluded—*Externats, Manitoba*—Fin	
Fort Alexander: teacher, Rev. C. H. Harper, 15 m., $695, bonus, $150; small items, $49.08	894 08
God's Lake: teachers, Rev. J. A. Kell, Sept. 15, 1922, to May 31, 1923, $680, bonus, $75, P. J. Lake, 47 d. to Dec. 31, $188; small items, $23.55	966 55
Grand Rapids: teacher, P. H. Gentleman, 12 m., $807.50, bonus, $150; wood, $48; desks, 24, $173.55; small items, $59.08	1,238 13
Hollowwater River: teachers, Alfred H. Davis, 3 m. to Aug. 31, $225, bonus, $45, Peter Harper, 6 m. to March 31, $360, bonus, $105 (transferred from St. Peter's North); supplies and repairs, $37.87	772 87
Island Lake: teacher, Dorinda Sturdy, 6 m. to June 30, $400, bonus, $45; supplies, $5.15	450 15
Jack Head: teacher, Joseph Everett, 15 m., $720, bonus, $150; wood, $42.50; supplies, repairs, etc., $104.39	1,016 89
Jack River: teachers, Letitia Wood, 6 m. to June 30, $250, bonus, $45, E. B. Wood, 7 m. to March 31, $350, bonus, $105; supplies and repairs, $62.27	812 27
Lake Manitoba: teacher, Maxime Goulet, 15 m., $720, arrears, $90, bonus, $150; inspection, $23.90; pump and cleaning well, $61.35; supplies and repairs, $196.10	1,241 35
Lake St. Martin: teachers, Arthur K. Gibson, 6 m. to June 30, $420, bonus, $45, C. Garwood, 7 m. to March 31, $490, bonus, $105; inspection, $47.14; desks, 6, $56.40; supplies and repairs, $73.73	1,237 27
Little Grand Rapids, wood, 4 cords	16 00
Little Saskatchewan: teacher, J. E. Favelle, 15 m., $780, bonus, $150; inspection, $47.16; small items, $63.98	1,041 14
Moose Lake (white and Indian school): one-half of teacher's salary 6 m. to June 30, $360; caretaker, $25; supplies, $2.88	387 88
Nelson House: teachers, Mrs. W. E. W. Hutty, 6 m. to June 30, $480, bonus, $45, Dorothy M. Hall, 16 d. to Dec. 31, $64; field matron, A. Jackson, 12 m., $600, bonus, $94.50; supplies, $2.88	1,286 38
Oak River: teacher, Augustus Hyson, 15 m., $1,040, bonus, $150; inspection, $16.50; janitor, $75; coal, $75; supplies, $12.60	1,369 10
Oxford House: teacher, Edith Atkinson, 15 m., $960, bonus, $150; supplies, $10.65	1,120 65
Peguis Centre: teacher, Winnifred Stapleton, 15 m., $780, bonus, $150; janitor, $25; wood, $82.25; pump and well, $73.15; cleaning and repairs, $136.80; small items, $67.90	1,315 10
Peguis North: teacher: Chas. R. Harbord, 15 m., $720, bonus, $150; janitor, $25; wood, $53.25; supplies and house furnishings, $118.94; repairs and cleaning, $136.30; small items, $19.45	1,222 94
Peguis South: teacher, A. H. Packer, 15 m., $720, bonus, $150; janitor, $25; wood, $77; supplies, cleaning and repairs, $125.84	1,097 84
Pine Bluff: teachers, Mrs. I. Gauthier, 6 m. to June 30, $450, bonus, $45, Miss M. A. Langlois, 7 m. to March 31, $525, bonus, $105; supplies and repairs, $119.98	1,244 98
Pine Creek, grant for teacher's salary, 12 m. to Dec. 31	180 00
Poplar River: teacher, Wm. Lee, 15 m., $860, bonus, $150; truant officer, $20; wood, $40; small items, $56.10	1,126 10
Red Earth: teachers, Isaiah Badger, Jan. 1 to March 31, $125, Oct. 1 to March 31, $300, bonus, $135, Francis Daniels, April 1 to June 30, $125; supplies, $2.88	687 88
Rossville: teachers, Mary A. Blackford, 6 m. to June 30, $400, bonus, $45, Margaret Stevens, 9 m. to March 31, $560, bonus, $105; supplies, $8.53	1,118 53
St. Peter's North: teachers, Peter Harper, 9 m. to Sept. 30, $300, Thos. C. Wetton, Nov. 19 to March 31, $292.50, bonus, $67.50; inspection, $17.70; repairs, etc., $200.13	877 83
Shoal Lake: teacher, Francis Daniels (transferred from Red Earth), 7 m. to March 31, $325, bonus, $150; supplies, $5.43	480 43
Shoal River, teacher, Chas. E. Cooke, 3 m. to March 31, $195, bonus, $45	240 00
Split Lake: teacher, Rev. W. H. J. Walter, 114 d. to Sept. 30, $285, bonus, $82.50; supplies, $2.89	370 39
Swan Lake: teacher, Rev. J. A. Donaghy, 15 m., $1,115, bonus, $150; field matron, Mrs. J. A. Donaghy, 11 m., $165; inspection, $17.50; supplies and repairs, $250.35	1,697 85
Waterhen: teacher, Anatole D'Aoust, salary paid in 1924-25, bonus, $7.50; hardware, $15.90	23 40
York Factory: teachers, Archdeacon R. Faries, 120 d. to June 30, $360, H. A. Cannon, 37 d. to Dec. 31, $111	471 00

Indian Education—Continued—**Instruction des Indiens**—Suite	$	cts.
Day Schools, Saskatchewan—Externats, Saskatchewan		
Ahtahkakoops: teacher, H. Hutchinson, 15 m., $720, bonus, $150; field matron, Mrs. H. Hutchinson, 11 m., $440, bonus, $94.50; assistant matron, 11 m., $91.63; inspection, $20; wood, $140; supplies, $160.08; cleaning and repairs, $118.90	1,935	11
Assiniboine: teachers, Mrs. Pearl Clark (née Freeman), 9¼ m. to Oct. 7, $652.50, bonus, $60, Rev. Wm. Millar, 5½ m. to March 31, $550, bonus, $82.50; inspection, $20; janitor, $32.60; fuel, $172.35; supplies, repairs and cleaning, $251.33	1,821	28
Cold Lake: teachers, Chas. Hebert, 15 m., $780, arrears, $100.75, bonus, $150, Mrs. Chas. Hebert, 15 m., $420, arrears, $54.25, bonus, $150; rent, 12 m., $240; bacon, $73.20; various items, $126.40	2,094	60
Côté's: teachers, Mrs. S. Marshall, 14 m. to Feb. 29, $875, bonus, $135, Mrs. M. McCaskill, March, $85, bonus, $15, Mrs. M. McMillan, 15 m., $720, bonus, $150; inspection, $20; janitor, $100; provisions and supplies, $424.80; wood, $300; alterations in heating system, $205; small items, $90.65	3,120	45
Day Star's: teachers, Geo. Turner, 6 m. to June 30, $360, bonus, $45, Mrs. Lilly L. Jolly, 6¼ m. to March 31, $500, bonus, $93.75; fuel, $50; small items, $65.68	1,114	43
Fishing Lake: teacher, Rev. A. J. Lawes, 15 m., $900, bonus, $150; inspection, $20; fuel, $50; provisions and supplies, $119.26	1,239	26
Fort à la Corne: teacher, Ernest B. Goodman, 15 m., $900, bonus, $150; field matron, Mrs. C. E. Goodman, 12 m., $480, bonus, $94.50; inspection, $20; wood, $105; provisions and supplies, $181.48; preparing lunch, $49; various items, $80.39	2,060	37
Frog Lake: teachers, Chas. Quinney, 9 m. to Sept. 30, $240, bonus, $60, Mrs. Harriet Quinney, 3 m. to Dec. 31, $120, bonus, 4¾ m., $71.25; Alex Peterson, 1¼ m. to March 31, salary paid in 1924-25, bonus, $18.75; provisions and supplies, $56.75; various items, $68.20	634	95
John Smith's: teacher, John L. Lowe, 15 m., $720, bonus, $150; field matron, Mrs. J. L. Lowe, 12 m., $480, bonus, $94.50; inspection, $20; preparing lunch, $66.80; provisions, $199; wood, $167.50; repairs to furnace, $90.75; various items, $63.75	2,052	30
Keeseekoose: teachers, Howard Rossington, 12 m., $650, bonus, $150, George Barton (March salary paid in 1924-25), bonus, $15; inspection, $20; rent of school building, $150; beef, $109.70; wood, $30; various items, $43.25	1,167	95
Key's: teacher, Frank Bowley, 15 m., $900, bonus, $150; inspection, $20; wood, $30; small items, $30.25	1,130	25
Little River: teachers, Miss A. L. Cunningham, 15 m., $720, bonus, $195, Miss Wallis, 15 m., $360, bonus, $195; inspection, $20; provisions and supplies, $174.27; fuel, $229.47; driving pupils to and from school, $175.50; fencing and repairs, $132.20; various items, $53.62	2,255	06
Long Lake: teachers, J. F. Dion, 15 m., $540, bonus, $150, Mrs. J. F. Dion, 15 m., $180; bacon, $54.90; repairs and cleaning, $133; small items, $36.55	1,094	45
Mistawasis: teacher, Mrs. Kate LeClair, 15 m., $960, bonus, $150; inspection, $20; provisions and supplies, $148.13; wood, $140; drilling well, $340.75; repairs and cleaning, $65.50	1,824	38
Montreal Lake: teacher, John R. Settee, 15 m., $480, bonus, $150; provisions, $73.11; preparing lunch, 9 m., $90	793	11
Red Pheasant: teacher, E. V. Bird, 6 m. to June 30, $300, arrears, $87, bonus, $45; field matron, Mrs. E. V. Bird, April 1 to Aug. 20, $116.14, bonus, $36.57; provisions and supplies, $42.88; preparing lunch, $60; wood, $120; driving pupils to and from school, $179.50; various items, $42.15	1,029	24
Sioux Mission (Indian and white school): teacher, Rev. J. G. Meek, 15 m., $780, bonus, $150; supplies, $4.90	934	90
Sturgeon Lake: teacher, Harry W. Shaw, 15 m., $720, bonus, $150; field matron, Mrs. H. W. Shaw, 11 m., $440, bonus, $94.50; assistant matron, 11 m., $91.63; inspection, $20; provisions, $83.17; wood, $140, repairs to furnace, $59.75; desks, 12, $92.20; various items, $77.19	1,968	44
White Bear: teacher, Rev. G. A. Hackney, 15 m., $1,080, bonus, $150; inspection, $20; janitor, $25.50; wood, $60; provisions and supplies, $31.05	1,366	55
White Cap Sioux: teachers, G. M. Churchill, 15 m., $920, bonus, $150, Mrs. G. M. Churchill, 15 m., $720, bonus, $150; inspection, $20; provisions and supplies, $58.30; coal, $72.45; building an addition to teacher's cottage, $578.55; pump, digging and cribbing well, $97.93; various repairs, $170.51	2,937	74

Indian Education—Continued—**Instruction des Indiens**—Suite	$	cts.
Day Schools, Alberta—Externats, Alberta		
Fort Smith: teacher, Sister Gadbois, 3 m. to March 31, $125, 3 m. to Dec. 31, $150, bonus, $45; boat fare, $6.55	326	55
Goodfish Lake: teachers, J. M. Murray, 6 m. to June 30, $375, bonus, $45, Elizabeth B. Ryckman, 7 m. to March 31, $525, bonus, $105; janitor, $31.25; wood, $70; house furnishings, $160.42; supplies and repairs, $72.75	1,384	42
Louis Bull: teacher, Thos. E. Sinclair, 15 m., $900, arrears, $112.50, bonus, $150; janitor, $22.50; fuel, $38; supplies and repairs, $45.58	1,268	58
Morley: teachers, Madeline Bock, 12 m. to Dec. 31, $600, bonus, $105, Dorinda Sturdy, 3 m. to March 31, $180, bonus, $45, Mildred E. Herbert, 15 m., $780, bonus, $150; provisions, $886.63; supplies, $112.24; fuel, $252.82; clothing, $333.60; tank and pump, $51.30; housekeeper at $35 a m., $258.30; repairing shoes, $60.05; cutting wood and hauling water, $223; small items, $104.30	4,142	24
Saddle Lake: teachers, Gussie Steinhauer, 6 m. to June 30, $300, bonus, $90, Duncan Rankin, 7 m. to March 31, $525, bonus, $105; janitor, $27.08; wood, $73.50; supplies, $7.55	1,128	13
Samson's: teachers, Miriam Sweet, 6 m. to June 30, $400, bonus, $45, Dorothy M. Sweet, 7 m. to March 31, $560, bonus, $105; janitor, $22.50; fuel, $53; supplies and repairs, $27.80	1,213	30
Sarcee: teacher, Winnifred A. Tims, 15 m., $780, bonus, $150; supplies and repairs, $52.60	982	60
Day Schools, Northwest Territories and Yukon Territory—Externats, Territoires du Nord-Ouest et du Yukon		
Aklavik, Y. T.: teachers, Rev. W. A. Geddes, 31 d. to Sept. 30, 1922, $93, Rev. E. H. Gilles, 52 d. to March 31, 1923, $156, slates, $15.38	264	38
Champagne Landing, Y. T.: teacher, F. Herschel Stringer, 38 d. to June 30, $114; supplies, $6.75	120	75
Fort McPherson, N. W. T.: teacher, J. M. Crisall, 115 d. to June 30, $345; slates, $15.78	360	78
Fort Selkirk, Y. T.: teacher, Kathleen Martin, 15 m., $864, bonus, $195; rent of school building at $1 a d., $251	1,310	00
Fort Simpson, N. W. T.: teacher, Sister M. L. Champoux, 12 m. to Dec. 31, $500, bonus, $105	605	00
Little Salmon, Y. T.: teacher, J. Unsworth, 12 d. in Sept	36	00
Moosehide, Y. T.: teacher, Rev. Benj. Totty, 15 m., $864, bonus, $195; rent of school building at $1 a d., $264	1,323	00
Old Crow Village, Y. T.: teacher, Rev. G. H. Wood, 60 d. to Dec. 31,1922	180	00
Ross River, Y. T.: teacher, J. Unsworth, 7 d. in Sept., $21; supplies, $6.10	27	10
St. David's Mission, N. W. T.: teacher, Rev. F. Clarke, 189 d. to Dec. 31, $567; slates, $7	574	00
Teslin Lake, Y. T.: teacher, C. R. H. Wilkinson, 38 d. to Sept 30	114	00
Day Schools, British Columbia—Externats, Colombie-Britannique		
Alert Bay: teacher, Geo. M. Luther, 15 m., $840, bonus, $150; cutting wood, $42; supplies and repairs, $98.25	1,130	25
Bella Bella: teachers, James Oliver, 6 m. to June 30, $400, bonus, $150 (transferred to Hartley Bay), Lillian Shore (salary for Feb. and March paid in 1924-25), bonus, $30; janitor, $10; wood, $40; small items, $43.09	673	09
Bella Coola: teacher, Mrs. Isabel Snodgrass, 15 m. $900, bonus, $150; field matron, Mrs. Isabel Snodgrass, $200.01; supplies and cleaning, $36.60	1,286	61
Boothroyd: teacher, Lilly Blachford, 15 m., $900, bonus, $150; repairs, $178.78; small items, $30.50	1,259	28
Cape Mudge: teacher, Mrs. F. Howard, 15 m., $1,080, bonus, $150; janitor, $50; rent of teacher's residence, $90; building teacher's residence, material, $1,440.11, labour, $251, installing water system, $228.14, small items, $82.05	3,371	30
Chehalis: teacher, J. J. Maroney, 15 m., $995, bonus, $150; field matron, Mrs. K. T. Maroney, $480, bonus, $94.50; janitor, $50; wood, $48; small items, $46.85	1,864	35
China Hat: teacher, Flora J. Robinson, 15 m., $780, bonus, $150; wood, $32; supplies and cleaning, $68.35	1,030	35
Cowichan: teacher, Jos. P. P. LeJeune, 7 m. to March 31, $525, bonus, $105; janitor, $6.25; wood, $27; desks and chairs, $306.10; fencing and cleaning grounds, $159.24; supplies, repairs, etc., $139.35; erecting school, J. M. Campbell, contract, $2,514.46	3,782	40

Indian Education—Continued—**Instruction des Indiens**—Suite	$ cts.
Day Schools, British Columbia—Con.—*Externats, Colombie-Britannique*—Suite	
Fort Babine: teacher, J. Morrissey, 15 m., $975, bonus, $150; janitor, $65; rent of school building and teacher's residence, $144; provisions and supplies, $103.30	1,437 30
Gitladamiks: teachers, Mabel Winstone, 6 m. to June 30, $540, bonus, $45, Mrs. M. Newnham, 6 m. to March 31, $540, bonus, $90; rent of school building, $120; wood, $70; desks, $150.15; small items, $16.40	1,571 55
Glen Vowell: teacher, Lilly I. Bryenton, 15 m., $910, bonus, $150; field matrons, Mrs. Susie Hanna, 6 m., $240, bonus, $47.24, Mrs. Mary Houghton, 6 m., $240, bonus, $47.24; janitor, $65; wood, $40; various supplies, $89.60	1,829 08
Gwinoha: teacher, P. A. Mercer, 3 m. to March 31, $150, 3 m. to Dec. 31, $150, bonus, $90 (salary for March quarter paid in 1924-25), bonus, $45; rent of school building, $75; small items, $35.30	545 30
Hartley Bay: teachers, Rev. J. R. Mathews, 4 m. to April 30, $210, bonus, $15, James Oliver, 7 m. to March 31, $560; janitor, $5; coal, $80	870 00
Hazelton: teachers, Lillian Shore, 6 m. to June 30, $450, bonus, $45, Mrs. Eva Dungate, 7 m. to March 31, $525, bonus, $105; janitor, $65; rent of school building, $120; wood, $60; supplies, $18.75	1,388 75
Homalco: teacher, Doris E. Boyle, 12 m. to Dec. 31, $700, bonus, $105; field matron, Mrs. L. H. Boyle, $433.10, bonus, $85.51; wood, $115.25; desks, $75.75; supplies, $40.77	1,555 38
Katzie: teacher, Mary E. Doyle, 15 m., $935, arrears, $112.50, bonus, $150; janitor, $19; desks, 28, $220; wood, $28; supplies and repairs, $110.48; land for school site, surveying, $20, compensation for improvements, $100; erecting school house, Sloan and Harrison, contract, $3,033, less $2.50, paper not used	4,725 48
Kincolith: teacher, Alice M. Collison, 15 m., $960, arrears, $25, bonus, $150; janitor, $40; fuel, $93; desks, $125.50; stove, $64.60; supplies, repairs and cleaning, $49.55	1,507 65
Kispiox: teacher, Lillie Morrice, 15 m., $970, arrears, $112.50, bonus, $150; janitor, $65; wood, $30; supplies and repairs, $109.75	1,437 25
Kitimat: teacher, Ruth Nelson, 18 m. to March 31, $870, bonus, $150, arrears, $60; graduate nurse, S. E. Alton, $960, bonus, $83.25; coal, $114.50; travelling expenses, $42; small items, $52.60	2,332 35
Kitkatla: teachers, George Coffin, 4 m. to April 30, $400, bonus, $15, Mrs. Gertrude H. Daimpré, 4½ m. to March 31, $450, bonus, $67.50; fuel, $149.50; small items, $19.45	1,101 45
Kitseguecla: teacher, Miss M. B. Wright, 15 m., $935, bonus, $150; janitor, $65; wood, $52; supplies, $50.35; rent for teacher's residence, $31.25; erecting teacher's house, material, $694.35, labour, 81 d., $524.80	2,502 75
Kitselas: teachers, Chas. M. McKinnon, 15 m., $960, bonus, $150; wood, $67.50; desks, 10, $104.50; supplies, $15.67; rent for teacher's residence, $55.78	1,353 45
Kitwanga: teacher, Samuel Kinley, 15 m., $780, arrears, $25.50, bonus, $150; janitor, $65; rent, $120; small items, $40.80	1,181 30
Koksilah: teacher, Phyllis K. Gibson, 15 m., $900, bonus, $150; janitor, $25; small items, $41.60	1,116 60
Lakalsap: teacher, Alice E. Hannam, 15 m., $1,170, bonus, $150; field matron, A. E. Hannam, $220; janitor, $25; wood, $87; supplies and repairs, $221.02	1,873 02
Massett: teachers, Alfred Adams, 2 m. to April 30, $150, bonus, $15, Wm. J. E. Pamplin, 6 m. to March 31, $480, bonus, $90, Peter Hill, March 1 to June 30, Sept. 1 to March 31, $825, bonus, $150; field matron, Mrs. T. Deasy, $840, bonus, $94.48; janitor $84.50; wood $64; land for school purposes, $500; small items, $52.25	3,345 23
Meankinisht: teacher, Mrs. Alice Tordiffe, 12 m. to Dec. 31, $675, bonus, $105; janitor, $65; rent of school building, $75; small items, $32	952 00
Metlakatla: teacher, Aileen McCarthy, Feb. 12, 1923, to Feb. 15, 1924, $913.50, bonus, $127.50; coal, $100.50; repairs, $237.69; various items, $82.05	1,461 24
Nanaimo: teachers, Olive E. Ozburn, 6 m. to June 30, $500, bonus, $45, Evelyn S. Klippert, 7 m. to March 31, $700, bonus, $105; janitor, $50; small items, $19.40	1,419 40
Okanagan: teacher, Wm. Marsden, 15 m., $1,050, bonus, $195; janitor, $34; wood, $24.50; supplies and repairs, $95.67	1,399 17
Osoyoos: teacher, Helen McDonald, 6 m. to June 30, $300, bonus, $90; flag, $4.05; erecting school and teacher's residence, lumber and material, $667.02, labour, $280.28, total, $947.30, less $547.30 paid from Trust Fund Acct. 306 in 1924-25	794 05

Indian Education—Continued—**Instruction des Indiens**—Suite	$	cts.
Day Schools, British Columbia—Con.—*Externats, Colombie-Britannique*—Fin		
Penticton: teacher, Helen Coughlan, 15 m. ,$1,080, bonus, $150; janitor, $25; wood, $77.25; supplies, $9.97; land for school site, $150; progress payment on contract for new building ($2,828) Etter and Pearson, $900	2,392	22
Port Essington: teacher, Fanny J. Noble, 15 m., $960, bonus, $150; wood, $36; small items, $15.45	1,161	45
Port Simpson: teachers, Kate Trantor, 15 m., $1,080, bonus, $150, Annie H. Roode, 193 d. to Dec. 31, $965; janitor, $33.75; coal, $95; repairs and cleaning, $102.32	2,426	07
Rocher Déboulé: teacher, Sydney Browning, 15 m., $1,080, bonus, $150; assistant teacher, 15 m., $150; janitor, $75; rent of school and teacher's residence, $225; wood, $54; provisions and supplies, $160.30	1,894	30
Seabird Island: teacher, Edith M. Delaney, 7 m. to March 31, $525, bonus, $105; supplies, $9.75; desks, table and chair, $274.50; lumber, $149.47	1,063	72
Seton Lake: teachers, Katherine Appleby, Feb. 20 to June 30, $208.80, Winnie E. Larson, 4 m. to Dec. 31, $192; Ruth M. Watson, 3 m. to March 31, $144; small items, $24.99	569	79
Shulus: teacher, A. E. Fyall, 15 m., $720, bonus, $150; janitor, $22.50; small items, $39.15	931	65
Skidegate: teachers, Blanche E. Ward, 6 m. to June 30, $500, bonus, $45, Ethel I. McKay, 6½ m. to March 31, $650, bonus, $97.50; graduate nurse, Annie M. Andrews, 12 m., $960, bonus, $83.25; janitor, $78; wood, $48	2,461	75
Skwah: teacher, Walter H. Grimshaw, 12 m. to Dec. 31, $810, bonus, $150; janitor, $50; wood, $74.25; windows and doors, $74.70; supplies and repairs, $244.40	1,403	35
Sliammon: teachers, Basil Nicholson, 15 m., $900, bonus, $150; field matron, Mrs. N. Nicholson, 12 m., $480, bonus, $94.48; janitor, $50; supplies and repairs, $142.92; fencing, $93.78	1,911	18
Songhees: teacher, Josephine Hindle, 12 m., $600, bonus, $150; janitor, $18.75; wood, $6	774	75
Squamish: teacher, Sister Mary Amy, 15 m., $720, bonus, $150	870	00
Telegraph Creek: teacher, R. T. Pollock, 6 m. to June 30, $300, 6 m. to March 31, $300, bonus, $135; field matron, E. M. Thorman, 9 m., $149.94; wood, $75	959	94
Ucluelet: teacher, Gertrude Lawrence, 15 m., $1,080, bonus, $150; sundries, $35.25	1,265	25

General Expenditure—Dépenses générales

Assistance to ex-pupils ($5,481.11)—		
Furniture and household furnishings, $539.59; sewing-machines, 6, $219.68	759	27
Lumber and building material, $553.87; barbed wire, $137.80	691	67
Horses, 13, $1,260; harness, $498; wagons and sleigh, $718.14	2,476	14
Farm implements and tools, $1,304.53; grain, $249.50	1,554	03
Services and travel ($7,971.45)—		
R. H. Cairns, Vancouver, district inspector of Indian schools, British Columbia: salary, $1,860, bonus, $69; travel, $793.15; small items, $28.55	2,750	70
Dr. Verne Lane, dentist, Regina: services 1⅔ m., $250; fares, $9.25; dental supplies, $96.33	355	58
Rev. F. C. Ryan, Red Bank, inspector of Indian schools, New Brunswick: salary, 15 m., $750; travel, $240.65; postage and telephones, $16.64	1,007	29
Inspection and travelling expenses: G. W. Bartlett, $23; J. M. Bennett, $12; Henry Conn, $7; J. W. Hagan, $11.83; Richard Lees, $12	65	83
Architectural draughtsmen, Ottawa: W. A. Moeser, $1,260, bonus, $297; W. W. Orr, 2 m., $210	1,767	00
Field matrons: Mrs. E. J. Bloomfield, Stuart Lake, $750, bonus, $94.50; Mrs. A. E. Brown, Thunderchild's, $480, bonus, $94.50; A. M. Chambers, Ahousaht, $840, bonus, $94.50; Mrs. F. B. Willson, Elphinstone, 21 m. to Feb. 29, $315.	2,668	50
Small items.	6	05
Tuition ($15,418.33)—		
Maintenance and tuition fees for pupils attending white schools and colleges.	9,392	79
Grants to white schools attended by Indian pupils	1,032	93
Grants to pupils attending schools and colleges	4,992	61
Miscellaneous ($46,293.92)—		
Books and stationery, Dept. of Public Printing and Stationery	30,152	58
Books and stationery supplied by various institutions and firms	204	12
Clothing and supplies for children attending schools	1,895	38

Indian Education—Concluded—**Instruction des Indiens**—Fin	$	cts.
General Expenditure—Concluded—*Dépenses générales*—Fin		
Miscellaneous—*Concluded*		
Supplies for mid-day meals, work in schools, etc.: biscuits, 38,996 lb., $4,060; tea, 352 lb., $154.88; yarn, 481 lb., $307.84; towelling, 330 yd., $137.25; various supplies, $192.35.	4,852	32
School fairs: prizes and grant to fairs, $219.90; seed, $133.84; eggs, $88.30; small items, $56; refund to Trust Fund, Account 33 for eggs purchased in 1920-21-22, $363.76	861	80
School for children of employees at Peigan Reserve: grant towards maintenance, $250; share of cost of school-house paid to Mrs. T. Graham, $65.	315	00
Teachers' residence: St. Regis Village, rent, $150, fuel, $120.50; Chenail and Chetlain, rooms, 9 m., $108, fuel, $123.50	502	00
Travel and expenses of pupils, escorts, delegate to convention and court cases.	582	39
Hospital fees and holiday maintenance, $180.14; spectacles, etc., $95.43; small items, $61.15.	336	72
Freight, express and cartage..	6,591	61
	1,977,627	78
Less—paid from Vote 435 Provisional Bonus Allowance	34,141	69
Total.	1,943,486	09

General—Dépenses en général

Relief for Destitute Indians in Remote Districts—Secours aux Indiens indigents dans les districts éloignés ($73,699.30)

Relief supplied by Hudson's Bay Co. at the following posts—		
Agamiski, $27.12; Albany, $2,453.57; Amadjuak, $159	2,639	69
Attawapiskat, $1,704.26; Barrière, $260.56; Biscotasing, $179.56	2,144	38
Bucke, $14.25; Cat Lake, $4,368.55; Chimo, $2,832.79; Dorset, $195.55	7,411	14
Coat's Island, $41.22; Davis Inlet, $75.70; Eastmain, $1,250.99	1,367	91
English River, $559.64; Fort George, $3,279.95; Fort Hope, $1,129.22	4,968	81
Fort McKenzie, $1,048.54; Frobisher Bay, $58.70; Georges River, $578.63..	1,685	87
Ghost River, $118.01; Gogama, $411.63; Grand Lac, $361.42	891	06
Great Whale River, $4,447.45; Hudson, $17.85; Kapisko, $112.54	4,577	84
Lake Harbour, $139.44; Lake Savant, $1,445.78; Leaf River, $926.75	2,511	97
Manowan, $955.66; Martin's Falls, $52.45; Mattice, $24	1,032	11
Minaki, $40.80; Mistassini, $475.78; Mobert, $27.95	544	53
Moose Factory, $1,369.47; Nemiskau, $155.85; Neoskweskau, $134.74	1,660	06
Netchelik, $458.20; Northwest River, $591.35; Obiduan, $54.79	1,104	34
Ogoki, $170.77; Opinaga, $236.49; Osnaburg, $3,717.78	4,125	04
Otter House, $49.20; Pond's Inlet, $153.68; Port Burwell, $202.52	405	40
Port Harrison, $453.78; Romaine, $384.25; Rupert's House, $438.45	1,276	48
Sioux Lookout, $10.65; St. Augustine, $170.45; Senneterre, $182.91	364	01
Severn, $490.62; Stupart's Bay, $386.13; Timagami, $140.10	1,016	85
Trout Lake, $886.01; Waswanipi, $56	942	01
Whale River, $618.11; Wolstenholm, $721.43.	1,339	54
Relief supplied by Revillon Bros. at the following posts—		
Albany, $690.57; Attawapiskat, $1,254.74; Chimo, $1,459.59	3,404	90
Eastmain, $445.25; English River, $4,017.13; Fort George, $748.07	5,210	45
Fort Hope, $1,061.40; Grand Lac, $2.68; Great Whale River, $425.53	1,489	61
Kapisko, $107.79; Kitchie Mattawa, $1,052.86; Moose River, $848.08	2,008	73
Nemiskau, $586.11; Ogoki, $46.50; Port Harrison, $810.98	1,443	59
Richmond Gulf, $306.76; Rupert's House, $1,029.11	1,335	87
Winish, $451.43; Wakeham Bay, $1,078.99	1,530	42
Relief supplied by various dealers at the following posts— :		
Albany, $203.56; Amos, $83.35; Gaspé, $480.97; Sioux Lookout, $23; Tessingaksoak, $380.45; Wheatley, $14.88	1,186	21
Relief supplied for destitute: in Nova Scotia, $5,658.02; in New Brunswick, $6,735.91; in Prince Edward Island, $546.30	12,940	23
Medical attendance, $315.50; hospital treatment, $97.50	413	00
Medical supplies, $312.83; burials, $276	588	83
Rent of house, $60; freight, $72.56; small items, $5.86	138	42

General—Continued—**Dépenses en général**—Suite	$	cts.
Prevention of the Spread of Tuberculosis—Mesures préventives contre la propagation de la tuberculose ($31,024.76)		
Nova Scotia ($9,138.94)—		
Medical attendance, $96; hospitals, $5,886.79; drugs, $17.13.	5,999	92
Dental services, $53.25; nursing, $100.30; tent, $22.05.	175	60
Provisions, $2,071.04; clothing, $434.78; travel, $90.35	2,596	17
Care and board, 13 m., $195; burial, $30; fuel, $119; small items, $23.25..	367	25
Prince Edward Island: hospitals, $168; burial, $12.47	180	47
New Brunswick ($5,062.94)—		
Medical attendance, $137.50; hospitals, $2,868.45	3,005	95
Nursing, $124; provisions, $1,046.91; clothing, $56.85	1,227	76
Burials, $59.50; travel, $65.10; wood, 9 cords, $57	181	60
House and making alterations, $629.14; small items, $18.49	647	63
Quebec: hospitals, $918; provisions, $30; small items, $14.70	962	70
Ontario ($13,390.21)—		
Nurse, Miss Agnes Sampson: 8 m. to Nov. 30, $660, bonus, $61.10; travel, $281.15.	1,002	25
Medical attendance, $280.50; hospitals, $11,584.27; burials, $267	12,131	77
Travel, $190; tents with flys, 4, $100.05; small items, $27.24	317	29
Manitoba, Saskatchewan and Alberta, hospital treatment	855	50
British Columbia: hospital treatment, $1,432.85; drugs, $1.15	1,434	00
Epidemic of Smallpox and other Diseases—Epidémie de variole et autres maladies ($22,806.55)		
Nova Scotia: fumigating, $10; vaccine, 12 tubes, $2.34	12	34
Quebec: medical attendance and supplies, $88.14; various services, $70.40	158	54
Ontario ($2,053.60)—		
Medical attendance, $307.25; hospitals, $830; nursing, 51d., $255	1,392	25
Medical supplies, $92.38; board and care, $172; provisions, $188.37	452	75
R.C.M. Police, $54.55; travel, $113.05; small items, $41	208	60
Manitoba, Saskatchewan and Alberta ($5,900.28)—		
Medical attendance, $1,908.45, overpayment, $5, refunded to Casual Revenue in 1924-25	1,913	45
Medical supplies, $643.47; provisions, $2,077.81; clothing, $253.67	2,974	95
Board and care, 34 d., $136; lime and brushes, $94.45; guard, 31 d., $93..	323	45
Quarantine hospital: house repaired, $157.32; expenses, $118.05	275	37
Building material, $58.61; R.C.M. Police, $172.40; small items, $182.05..	413	06
British Columbia ($14,681.79)—		
Medical attendance, $2,229; hospitals, $287.50; nurse, 58½ d., $145	2,661	50
Guards, 1,074 d., $4,603.80; board and travel of doctors and guards, $2,122.63	6,726	43
Medical supplies, $341.47; provisions, $3,075.98; clothing, $423.40	3,840	85
Bedding, $129.88; wood, 34½ loads, $124.50; building material, $803.57....	1,057	95
Tents and flys, 4, $78.73, overpayment $27.73, refunded to Casual Revenue in 1924-25	106	46
Rent of 8 tents, $24; labour, $112; freighting, $48.50; small items, $104.10..	288	60
General Legal Expenses—En général: Services professionels d'hommes de loi ($8,277.27)		
Bain, Bicknell, Macdonald & Gordon, Toronto	1,511	91
Braden, S. A., New Westminster, $100; Chisholm, A. G., London, $2,983.97....	3,083	97
Clayton & Boyle, Penticton, $41.65; Ellis, J. N., Vancouver, $1,091.35	1,133	00
Fisher, A. I., Fernie, $143.95; Gilchrist & Sullivan, New Westminster, $13.50....	157	45
Gurd & Spreull, Cranbrook, $517.32; Kyte, G. V., St. Peters, N.S., $10	527	32
McDonald, A. J., Campbell's Bay, $720; MacKenzie, C., Sydney, $80	800	00
McLean, J. M., Prince George, $197; Martin & Sullivan, New Westminster, $25.50	222	50
Matheson, D. F., Lunenburg, $105; Phelps, W. L., Whitehorse, $161.20	266	20
Sinclair, R. V., Ottawa, $163.87; Sylvestre, A., Roberval, $81.50	245	37
Williams, Manson & Gonzales, Prince Rupert, $126.10; Young, A. McB., Prince George, $107.25	233	35
New England Company, taxed costs	62	45
Stenographer's fees for transcripts of evidence and proceedings	33	75

General—Concluded—**Dépenses en général**—Fin	$ cts.
Surveys, Ontario, Quebec and Maritime Provinces—Arpentages, Ontario, Québec et Provinces maritimes ($1,827.33)	
Burnt Church reserve, N.B., W. Archer, L.S.: services, 11¼ d., $117.50; travel, $1.25; assistance, 57 d., $173; board and horse hire, $39; small items, $14.50.	345 25
Mobert reserve, Ont., E. P. A. Phillips, O.L.S.: services, 6 d., $120; travel, $41.70; assistance, 16 d., $46; small items, $9	216 70
D. F. Robertson, D.L.S., Ottawa (inspecting), travel	222 10
W. R. White, D.L.S., Ottawa, surveying ($1,043.28)—	
Caughnawaga reserve: travel, $129.73; assistance, 26 d., $84; small items, $9.85	223 58
Rice Lake, Pigeon Lake and Tyendinaga reserves: travel, $233.20; assistance, 22½ d., $69.25; small items, $29.95	332 40
Club bag, $24.50; transit, $400; repairing transit, $19.50	444 00
Surveyor's instruments, $32.75; freight, etc., $10.55	43 30
Printing, Stationery, etc., Outside Service—Impressions, papeterie, etc., Service extérieur ($6,591.01)	
Public Printing and Stationery Dept., printing, binding and lithographing	3,539 11
Public Printing and Stationery Dept.: office diaries, 200, $282.25; club bags, 2, $46.51; typewriters, 3, $470.85; stationery supplies, $2,154.53	2,954 14
Printing done by outside firms, $5.12; stationery purchased from commercial firms, $5.35; express, etc., $87.29	97 76
Registration Fees—Honoraires d'enregistrement ($178.50)	
Registration of births, deaths and marriages at 25c.	178 50
Suppression of the Liquor Traffic—Suppression du trafic des liqueurs ($3,000)	
Grant credited to Trust Fund Account No. 310	3,000 00
	147,465 82
Less—Paid from Provisional Bonus Allowance Vote 435	61 10
Total	147,404 72
Public Service Retirement Act: Paid under Statute **Loi de retraite du service public, 1920: Payé en vertu de la loi**	
Details shown under Finance Department, Part F	1,680 00
Miscellaneous: Gratuities paid under Statute **Divers: Gratifications payées en vertu de la loi**	
Gratuities equal to two months' salary paid to families of deceased officials— Gratifications de deux mois de traitement payées aux familles de fonctionnaires décédés—	
Benjamin Hayter, packer, Ottawa	170 00
Gordon J. Smith, agent, Six Nations Indians, Ontario	476 66
J. H. Thompson, overseer, Wood Mountain Sioux, Sask	60 00
Total	706 66
Miscellaneous: Bonus Allowance, Vote 435 **Divers: Boni de cherté de vie, Crédit 435**	
Bonus paid employees at Ottawa (Page I— 4)	6,734 90
Bonus paid outside employees, Nova Scotia (Page I— 7)	60 00
Bonus paid outside employees, Ontario and Quebec (Page I—13)	6,233 37
Bonus paid outside employees, Manitoba, Northwest Territories, etc (Page I—27)	11,081 60
Bonus paid outside employees, British Columbia (Page I—33, 34)	3,702 03
Bonus paid outside employees, Education Vote (Page I-54)	34,141 69
Bonus paid outside employees, General Vote (Page I—56)	61 10

Miscellaneous: Bonus Allowance, Vote 435—Continued $ cts.
Divers: Boni de cherté de vie, Crédit 435—Suite

Bonus paid outside employees, whose salaries or part salaries were paid from Trust Fund—	
E. Bessaw, constable, accounts 28, 32, 35, 36, 310	315 00
A. Bremner, farming instructor, account 138	150 00
F. J. Clark, farming instructor, account 138	63 00
G. P. Cockburn, agent, grade 4, account 182	26 25
Campbell Evans, head stockman, account 138	117 50
R. F. Hillhouse, farming instructor, accounts 188, 225	7 42
J. K. Jocks, constable, account 310	315 00
T. J. Jordan, farming instructor, account 293	153 00
James Lavine, constable, account 310	295 75
A. Lepage, constable, account 137	315 00
A. G. B. Lewis, clerk-bookkeeper, account 138	62 25
L. R. H. Nash, farming instructor, account 304	69 00
James Parker, constable, account 310	19 25
Wm. Piggott, farming instructor, account 155	162 00
E. F. Redman, farming instructor, account 87	162 00
R. Robinson, farming instructor, account 138	150 00
Thos. Thibeault, constable, accounts 1, 12, 310	315 00
S. A. Anderson, teacher, Six Nations, account 33	150 00
F. W. R. Belford, teacher, Garden River, Church of England account 12	45 00
Lorenzo Big Canoe, teacher, Christian Island, account 2	150 00
Aldea Bond, teacher, Garden Village, account 14	45 00
Wanda Bowman, teacher, Rama, account 4	150 00
Ethel A. Brown, teacher, Mud Lake and River Settlement, accounts 20, 8	57 86
S. J. Burke, teacher, Sheshegwaning, Roman Catholic, account 247	45 00
Loretta Bush, teacher, South Bay, account 248	90 00
Rose Chaput, teacher, Batchawana and Garden River, Roman Catholic, accounts, 1, 12	115 00
Carrie Crowe, teacher, River Settlement, account 8	27 00
F. J. Dodson, teacher, Alnwick, account 17	150 00
Mrs. Elizabeth English, teacher, Shawanaga, account 34	150 00
Mrs. Celia File, teacher, Tyendinaga, account 22	150 00
Lyman W. Fisher, teacher, Back Settlement, account 8	60 00
Laura E. Garrett, teacher, New Credit, account 18	45 00
Mary Gourley, teacher, Six Nations, account 33	45 00
Nora Gourley, teacher, Six Nations, account 33	45 00
Lillibelle Graham, teacher, Bear Creek, account 8	54 55
Daniel Green, teacher, Six Nations, account 33	150 00
Florence E. Green, teacher, Six Nations, account 33	60 00
Nettie Green, teacher, Six Nations, account 33	67 50
Grace H. Hare, teacher, Ryerson account 30	39 37
Edna Harris, teacher, Mud Lake, account 20	25 71
Elsie Herd, teacher, Walpole Island, No. 1, account 9	3 75
Mrs. J. Jalbert, jr., teacher, Dokis, account 182	60 00
Julia L. Jamieson, teacher, Six Nations, account 33	45 00
Mary H. Jamieson, teacher, Six Nations, account 33	150 00
Nora E. Jamieson, teacher, Six Nations, account 33	60 00
F. J. Joblin, teacher, Moraviantown, account 23	150 00
Eva C. Johnston, teacher, Six Nations, account 33	105 00
Jane Johnston, teacher, Garden River, Church of England, account 12	105 00
Mabel Jones, teacher, Sidney Bay, account 3	45 00
W. E. Jones, teacher, St. Clair, account 5	67 50
Edith L. King, teacher, Six Nations, account 33	150 00
Priscilla Lavallee, teacher, Kaboni and West Bay, accounts 15, 251	150 00
Elizabeth Leusch, teacher, West Bay, account 251	45 00
Thos. E. Little, teacher, French Bay, account 6	105 00
Bernice M. Loft, teacher, Six Nations, account 33	150 00
Winton Loft, teacher, Six Nations, account 33	150 00
Eva McAndrew, teacher, Serpent River, account 32	150 00
Margaret McCaffrey, teacher, Maniwaki, account 50	150 00
M. A. McDermott, teacher, Whitefish Lake and Garden Village, accounts 82, 14	150 00
Theresa McFaul, teacher, Kaboni, account 15	105 00
Mary McGarvey, teacher, Sidney Bay, account 3	97 50

Miscellaneous: Bonus Allowance, Vote 435—Concluded **Divers: Boni de cherté de vie, Crédit 435**—Fin	$	cts.
Bonus paid outside employees, whose salaries or part salaries were paid from Trust Fund—*Concluded*		
Malcolm McIvor, teacher, Saugeen, account 6	105	00
B. J. McLarnon, teacher, Ryerson, account 30	16	87
Mrs. R. McKinnon, teacher, Stony Point, account 79	150	00
Mrs. H. McPherson, teacher, Walpole Island No. 1, account 9	13	85
Grace Martin, teacher, New Credit, account 18	105	00
Mary Moffitt, teacher, Cape Croker, account 3	150	00
Catherine O'Driscoll, teacher, Sheshegwaning, Roman Catholic, account 247	105	00
Isabelle Peltier, teacher, Batchawana, account 1	105	00
J. Carl Richards, teacher, Sucker Creek, account 249	150	00
Mrs. B. Robb, teacher, Scotch Settlement, account 6	150	00
Isabella Ruxton, teacher, Saugeen, account 6	45	00
Mrs. Grace Savage, teacher, Walpole Island, No. 1, account 9	22	50
Harold Shone, teacher, Six Nations, account 33	67	50
Grant Smith, teacher, Six Nations, account 33	150	00
Norman R. Smith, teacher, Six Nations, account 33	60	00
Wilma G. Smith, teacher, Six Nations, account 33	150	00
Hazel Thero, teacher, Goulais Bay, account 12	57	69
May Timmerman, teacher, Port Elgin, account 3	150	00
Angela Toner, teacher, Goulais Bay and Whitefish Lake, accounts 12, 82	132	69
Mildred Toner, teacher, Garden River, Roman Catholic, account 12	30	00
T. J. Wallace, teacher, French Bay, account 6	45	00
Rev. J. A. Ward, teacher, Georgina Island, account 7	53	57
H. G. L. Watts, teacher, Sheguiandah, account 246	112	50
Margaret Whitton, teacher, Tyendinaga, account 22	150	00
W. E. Windover, teacher, St. Clair, account 5	82	50
Overpayment of bonus to A. F. Masta, refunded to Casual Revenue in 1924-25.		50
Total	71,183	02

REVENUE—REVENUS

Indian Affairs Department: Revenue **Ministère des Affaires indiennes: Revenus** *Casual Revenue—Revenu casuel*	$	cts.
Commissioner W. M. Graham, Regina: amount remitted as profits from Greater Production Scheme to Dec. 31, 1923, $57,329.03, remitted on account of surplus military stores and condemned equipment sold through Regina Warehouse Account, $21,700; interest allowed by bank on Grazing Leases and Indian Bands Trust Accounts, $902.90 (see page I—60)	79,931	93
Collections from Indians on account of advances for seed grain, cattle, implements, etc.: Battleford agency, $416.68; Birtle agency, $34.85; Carlton agency, $115.31; Duck Lake agency, $437.86; Fort Smith agency, $483.73; Griswold agency, $101.03; Kootenay agency, $74.40; Lytton agency, $7.50; Onion Lake agency, $81.13; Portage la Prairie agency, $47; Six Nations agency, $149.35	1,948	84
Proceeds of various sales: H. N. Awrey, tents, $12; Lorette agency, stove, $12.85; Moose Mountain agency, pigs and jumper, $100.57; Norway House agency, blankets, $39; Oka agency, stove, $3.50; Onion Lake agency, wire, $15; Pelly agency, Ford engine, $75; Port Arthur agency, tents, $79.50; Qu'Appelle agency, oxen, $70; Sarnia and Walpole Island agency, closet, $5; blue prints, maps, plans, etc., $82.10	494	52
Refunds on account of overpayments in 1922-23: Rev. J. Anderson, Bishop of Moosonee, supplies, $83.70; British Columbia Government, water rates, Lytton agency, $15; Dr. A. E. Friend, Prince Rupert, salary, $80; I. Fougner, agent, Bella Coola, supplies, $2; Hudson's Bay Co., Fort Smith, seed, $50; G. W. Lewis, Fort Simpson, bonus, 50c.; Massey-Harris Co., Moose Mountain, implements, $92.70; Punnichy Hardware, supplies, $1; D. F. Robertson, Ottawa, travel, $2.80; Wm. Swan, salary, $19; A. L. Wall, supplies for Round Lake Boarding School, $21.50; A. J. Watkinson, Prince Rupert, travel, $1; J. Weir, agent, Carlton, salary, $70; annuities paid to Indians, $14	453	20

Indian Affairs Department: Revenue—Concluded **Ministère des Affaires indiennes: Revenus**—Fin *Casual Revenue*—Concluded—*Revenu casuel*—Fin	$ cts.
Refunds of balances of advances of 1922-23: J. E. Featherston, travel, $11.05; G. Card, agent, Fort Smith, annuity money, $15; J. B. Hardinge, agent, Touchwood, Gordon's Boarding School, $15	41 05
Refunded from Trust Accounts for bonus paid in 1922-23 from vote for Provisional Bonus Allowance	9,223 85
Pigeon Lake Indians, Trust Acct. No. 261, repayment of part of advance from General Vote in 1922-23 for surrender of lots at Ma-Me-O Beach	4,387 75
Refunds from Trust Accounts for salaries paid teachers in 1922-23 from vote for Indian Education: Acct. 17, Mississaguas of Alnwick, $175; Acct. 23, Moravians of Thames, $175; Acct. 50, River Desert Indians, $125	475 00
Refund from Trust Acct. No. 210, Peigan Indians, for salary paid to nurse in 1922-23	221 16
Canadian National Railway, payment for right of way through Qu'Appelle Industrial School grounds	2,080 01
Ontario Dept. of Highways, 40 per cent of cost of Onondaga Highway	3,261 13
Onion Lake Agency, repayment of script	23 00
Royal Military College, purchase of yacht *Roamer* (see correspondence)	1 00
Total	102,542 44

COMMISSIONER'S TRUST ACCOUNT

Greater Production Account, Regina — **Compte d'accroissement de production—Regina**	Payments — Payé	Receipts — Reçu
	$ cts.	$ cts.
Balance in Commissioner W. M. Graham's hands, April 1, 1923		219,170 51
Assiniboine agency farm, automobile expenses, incurred in 1920	11 15	
Blackfoot agency farms—		
Proceeds of sale of grain, crop of 1922		3,692 55
One-half proceeds of crop of 1923 (crop lease to H. T. Watwood)		1,054 80
Proceeds of sales of stock and equipment: 3 cabooses, $300; horses, $717; granaries, $6,125.75; implements, $2,810; separator, $1,500; various articles, $327		11,779 75
Refund		25 70
Foreman, H. T. Watwood, Mar., 1923, $100; teamster, $123.65	223 65	
Board and provisions, $89.27; coal, $71.90; up-keep of car, $81.02	242 19	
Rent of barn, $91; lease money, $30; various repairs, etc., $82.20	203 20	
Share of expense of harvesting and threshing crop of 1923	579 10	
Blood agency farm, proceeds of sales of equipment		5,890 16
Crooked Lake agency farm—		
Wheat sold, $324.45; outstanding cheque re-deposited, $9.03		333 48
Duce Bros., refund of overpayment on straw, in 1921–22		110 25
Grain bags, 166, $24.90; gasoline, $28; repairs, $5.85	58 75	
Muscowpetung farm, Qu'Appelle Agency—		
Sales: grain, $358.90; clover seed, $512.40; beef and pork, $242.32		1,113 62
Amount received for damage to crop by hail		1,500 00
Wages: foreman, R. Moir, 12 m., $2,133.30; engineers and separator men, $582; cook, $450; harvesters, teamsters, etc., $5,432.30	8,597 60	
Lease money distributed, $504.60; hail insurance premiums, $1,200	1,704 60	
Fuel oil and gasoline, $696.64; lubricating oils, $372.73	1,069 37	
Provisions, $1,348.80; camp equipment, $60.20; coal, $292.91	1,701 91	
Cow, $45; chickens, $31; feed and stabling, $203.80	279 80	
Oats, 2,718 bush., $1,241.20; cloverseed, 5 tons, $1,120	2,361 20	
Horseshoeing and repairs to machinery and implements	1,467 60	
Lumber and hardware, $276; binder twine, 3,850 lb., $477.24	753 24	
Grant towards up-keep of road, $100; freight, $168.06	268 06	
Telegrams and telephones, $74.75; small items, $81.16	155 91	
Commissioner's house: special taxes, $35.36; painting, $202.82; repairs, etc., $230.88	469 06	
Commissioner's Office and General Expenses—		
Book-keeper, E. S. Biggs, April 1 to Dec. 4 and Feb. 1 to Mar. 31	916 97	
Rent of office, 12 m., $3,360; electric light, $36.59; cabinet, $57.50	3,454 09	
Repairs to typewriter, $49.85; office supplies, $56.16	106 01	
Ice and water supply, $57; telephone tolls and telegrams, $14.63	71 63	
Car license, $22.50; storage of car, $60; up-keep of car, $119.63	202 13	
Interest allowed by bank: Greater Production Account, $3,749.35; Grazing Leases Account, $97.04; Indian Bands Trust Account, $294.81		4,141 20

Greater Production Account, Regina—Concluded **Compte d'accroissement de production—Regina**—Fin	Payments Payé	Receipts Peçu
	$ cts.	$ cts.
Refund on account of telegrams and telephone tolls, 1922–23	.....	24 04
Deposit to credit of Casual Revenue of interest allowed by bank on Grazing Leases Account and Indian Bands Trust Account	902 90	
Refunded on account of advance of $362,000 from War Appropriation ($200,000 previously refunded)	150,000 00	
Refund to credit of Casual Revenue, representing profits to Dec. 31, 1923	57,329 03	
Balance, March 31, 1924	15,706 91	
	248,836 06	248,836 06

NOTE:—Mr. Graham shows a balance on March 31, 1924 of $123,035.94, of this amount $107,329.03 was remitted by him on April 2, 1924, and credited on the books of this Office and of the Finance Dept., in 1923–24 accounts.

Regina Warehouse Account **Compte de l'entrepôt de Regina**	Payments Payé	Receipts Reçu
	$ cts.	$ cts.
Transactions from July 1, 1923 to March 31, 1924—Compte de l'entrepôt de Régina, 1er juillet 1923 au 31 mars 1924		
Balance on hand, July 1, 1923 (see A. G's report, 1922-23, page I—102)	.....	18,921 87
Proceeds of sales of goods from warehouse	.....	7,212 64
Interest allowed by bank (six months)	.....	239 15
W. J. Hay, clerk-bookkeeper, 9 m., $945; E. O. Smitton, warehouseman, 9 m., $900; labour in warehouse, 12 d., $48	1,893 00	
Electric light, $18.50; hardware, etc., $9.50; stationery, $31.40	59 40	
Telephone rental, $49; overhauling 3 typerwiters, $54	103 00	
Dyeing 48 overcoats, $48; mattress bags, 177, $70.80	118 80	
Painting warehouse, $123.94; storage on 3 cars goods, 4 m., $180	303 94	
Winter storage of truck, $52.25; cartage, $14.25	66 50	
Truck license, $20; gasoline, oil and repairs, $101.02	121 02	
Repairs and storage for various cars	56 70	
Freight and express: inwards, $163.70; outwards, $279.99	443 69	
Expenses at outside points shipping goods to Regina	70 40	
Storage on cars at Edmonton and Camrose	68 10	
Dept. of Soldiers' Civil Re-Establishment, charges on loan equipment of J. W. Moore (deceased)	151 65	
Rebate to Canadian Pacific Ry. for lost tent returned	50 10	
Refunded to Receiver General for 6 canoes sold	253 88	
Balance, March 31, 1924	23,613 48	
	26,373 66	26,373 66

NOTE:—$21,700 of the above balance remitted by Mr. Graham in May, 1924 and credited to Casual Revenue of 1923-24 (Page I—58).

Indian Trust Fund: Summary of Balances — **Fonds fiduciaire des Indiens: Sommaire des soldes**	$ cts.	$ cts.	$ cts.
Balance, April 1, 1923 as shown in A.G's report, 1922–23 Page I—123 and 1923–24 Page I—81—Solde, 1er avril 1923 tel que donné dans le Rapport de l'A.G. 1922–23 Page I—123 et 1923–24 Page I—81	.....	.....	11,520,393 96
Interest accrued during year on $1,089,844.37 at 6 p.c.—Intérêt accru durant l'année sur $1,089,844.37 à 6 p.c.	65,390 65		
Interest accrued during year on $10,426,368.35 at 5 p.c.—Intérêt accru durant l'année sur $10,426,368.35 à 5 p.c.	521,318 42		
$11,516,212 72	586,709 07		
Grant to aid in suppression of liquor traffic—Subvention pour aider à la suppression du trafic des liqueurs	3,000 00		
Grant to aid Six Nations schools—Subvention pour venir en aide aux écoles des Six-Nations	2,500 00		
Total interest and government grants—(Page I—81)—Intérêt total et subventions du gouvernement—(Page I—81)	.....	592,209 07	
Collections during the year—(Page I—81)—Perceptions durant l'année—(Page I—81)	.....	995,285 46	
Refunds and transfers credited—(Page I—81)—Remboursements et reports crédités—(Page I—81)	.....	551,026 24	
		2,138,520 77	
Expenditure during year—(Page I—81)—Dépenses durant l'année—(Page I—81)	1,539,416 65		
Refunds and transfers debited—(Page I—81)—Remboursements et reports débités—(Page I—81)	188,129 34		
		1,727,545 99	
Excess of credits over debits—Surplus des crédits sur les débits	.....	.....	410,974 78
Balance, March 31, 1924	.....	.....	11,931,368 74

Indian Trust Funds: Summary of Accounts—Fonds fiduciaire des Indiens: Sommaire des comptes

Total	Balance March 31, 1924 — Solde 31 mars 1924	Refunds and Transfers — Remboursements et virements	Expenditure — Dépenses	No. of Account — N° du compte	Name of Account — Titre du compte	Page in Part I — Page dans la partie I	Balance April 1, 1923 — Solde 1er avril 1923	Interest and Grants — Intérêts et subventions	Collections — Perceptions	Refunds and Transfers — Remboursements et virements	Total
$ cts.	$ cts.	$ cts.	$ cts.		*Indians of Ontario—Indiens d'Ontario*		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
161,917 12	161,606 70	.....	310 42	211	Assabaska Band, Capital	139	158,068 54	.....	3,848 58	.....	161,917 12
33,992 10	33,169 71	.....	822 39	.....	" Interest	139	24,829 84	9,144 92	17 34	.....	33,992 10
87,329 39	84,421 92	.....	2,907 47	1	Batchawana Indians, Capital	82	86,931 06	.....	398 33	.....	87,329 39
6,947 83	1,119 40	144 37	5,684 06	.....	" Interest	82	2,415 42	4,504 71	27 70	.....	6,947 83
4,080 40	4,080 40	.....	.....	105	Big Island Indians, Capital	114	3,645 11	.....	435 29	.....	4,080 40
611 40	*102 06	.....	713 46	.....	" Interest	114	400 46	202 28	8 66	.....	611 40
204,750 62	204,480 62	.....	270 00	2	Chippewas of Beausoleil, Capital	82	125,487 98	.....	3,830 36	75,432 28	204,750 62
15,337 04	6,553 36	142 50	8,641 18	.....	" Interest	82	6,097 54	6,641 31	881 45	1,716 74	15,337 04
				79	Chippewas of Kettle Point and Stony Point						
44,823 83	44,823 83	.....	.....		Capital	108	44,240 96	.....	582 87	.....	44,823 83
3,479 20	378 80	105 00	2,995 40	.....	" " Interest	108	931 91	2,403 22	144 07	.....	3,479 20
361,007 33	357,151 51	2,071 34	1,784 48	3	Chippewas of Nawash, Capital	83	358,724 35	.....	1,599 21	683 77	361,007 33
33,040 78	9,024 08	441 00	23,575 70	.....	" Interest	83	9,435 11	19,069 79	1,603 26	2,932 62	33,040 78
108,776 91	107,478 87	1,060 64	237 40	4	Chippewas of Rama, Capital	84	30,835 27	.....	577 90	77,363 74	108,776 91
4,246 79	255 14	150 00	3,841 65	.....	" Interest	84	353 04	1,689 37	348 38	1,856 00	4,246 79
178,275 91	175,027 68	.....	3,248 23	5	Chippewas of Sarnia, Capital	84	174,396 53	.....	3,879 38	.....	178,275 91
25,330 40	15,625 41	124 29	9,580 70	.....	" Interest	84	9,418 86	9,505 61	3,355 93	3,050 00	25,330 40
268,061 38	264,114 33	683 77	3,263 28	6	Chippewas of Saugeen, Capital	85	268,040 10	.....	21 28	.....	268,061 38
23,993 36	7,146 63	450 00	16,396 73	.....	" Interest	85	6,397 10	14,426 38	669 88	2,500 00	23,993 36
48,170 97	48,170 97	.....	.....	7	Chippewas of Snake Island, Capital	85	14,867 56	.....	267 37	33,036 04	48,170 97
2,971 99	968,03	40 18	1,963 78	.....	" Interest	85	709 49	817 00	600 86	844 64	2,971 99
14,726 61	14,620 61	.....	106 00	8	Chippewas of Thames, Capital	86	14,708 76	.....	17 85	.....	14,726 61
5,693 93	1,439 39	221 11	4,033 43	.....	" Interest	86	356 37	903 91	2,033 65	2,400 00	5,693 93
10,727 32	9,448 35	.....	1,278 97	9	Chippewas of Walpole Island, Capital	86	10,629 08	.....	98 24	.....	10,727 32
7,212 46	2,491 51	46 15	4,674 80	.....	" Interest	86	1,802 40	682 02	2,928 04	1,800 00	7,212 46
26,664 22	26,664 22	.....	.....	244	Cockburn Island Indians, Capital	146	23,265 22	.....	3,213 36	185 64	26,664 22
1,607 59	779,84	.....	827 75	.....	" Interest	146	330 91	1,179 81	57 00	39 87	1,607 59
1,814 94	1,771 80	.....	43 14	130	Couchiching Band, Capital	120	1,302 49	.....	512 45	.....	1,814 94
938 66	367 23	.....	571 43	.....	" Interest	121	391 77	84 71	462 18	.....	938 66
960,405 47	959,873 47	.....	532 00	182	Dokis Band, Capital	133	960,405 47	.....	.....	.....	960,405 47
87,316 71	39,102 24	86 25	48,128 22	.....	" Interest	133	37,425 18	49,891 53	.....	.....	87,316 71
5,566 92	5,566 92	.....	.....	90	Eagle Lake Indians, Capital	111	5,566 92	.....	.....	.....	5,566 92
3,994 62	3,941 22	.....	53 40	.....	" Interest	111	3,539 31	455 31	.....	.....	3,994 62
7,693 53	7,693 53	.....	.....	77	Fort Frances Reserve, Capital	108	7,693 53	.....	.....	.....	7,693 53
1,220 10	1,220 10	.....	.....	.....	" Interest	108	727 07	421 03	72 00	.....	1,220 10

103,119 85	102,516 98	.....	602 87	10	Fort William Band, Capital.....	87	101,714 65	.....	1,405 20	.....	103,119 85
8,534 10	4,510 03	.....	4,024 07	.....	" Interest.....	87	2,392 87	5,205 38	935 85	.....	8,534 10
100,186 58	97,085 73	.....	3,100 85	12	Garden River Indians, Capital.....	87	98,629 46	.....	1,225 32	331 80	100,186 58
8,153 94	2,282 31	511 50	5,360 13	.....	" Interest.....	87	2,433 26	5,084 80	630 90	4 98	8,153 94
49,253 73	39,830 42	.....	9,423 31	123	Gibson Indians, Capital.....	119	22,948 17	.....	26,305 56	.....	49,253 73
7,823 54	2,931 55	.....	4,891 99	.....	" Interest.....	119	6,068 52	1,450 83	304 19	.....	7,823 54
145 85	145 85	.....	.....	43	Golden Lake Indians, Capital.....	100	145 85	.....	.....	.....	145 85
222 94	136 74	.....	86 20	.....	" Interest.....	100	98 71	12 23	112 00	.....	222 94
5 00	5 00	.....	.....	257	Grassy Narrows, Capital.....	185	5 00	.....	.....	.....	5 00
25	25	.....	.....	.....	" Interest.....	185	.....	25	.....	.....	25
4,750 20	4,750 20	.....	.....	104	Gull Bay Band, Capital.....	114	502 20	.....	4,248 00	.....	4,750 20
440 02	440 02	.....	.....	.....	" Interest.....	114	269 44	38 58	132 00	.....	440 02
51,771 05	51,696 05	.....	75 00	13	Henvey Inlet, Capital.....	88	14,080 14	.....	79 61	37,611 30	51,771 05
6,781 39	4,715 85	.....	2,065 54	.....	" Interest.....	88	729 43	740 48	445 00	4,866 48	6,781 39
28,568 18	28,568 18	.....	.....	240	Lac La Croix Indians, Capital.....	145	19,315 68	.....	9,252 50	.....	28,568 18
1,310 95	300 95	.....	1,010 00	.....	" Interest.....	145	121 59	971 86	217 50	.....	1,310 95
25,652 76	20,983 76	.....	4,669 00	273	Lac Seul Band, Capital.....	152	25,652 76	.....	.....	.....	25,652 76
3,942 38	3,252 02	.....	690 36	.....	" Interest.....	152	2,405 47	1,402 91	134 00	.....	3,942 38
158,485 77	158,299 62	.....	186 15	14	Lake Nipissing Band, Capital.....	88	145,281 36	.....	13,204 41	.....	158,485 77
16,163 90	8,755 28	150 00	7,258 62	.....	" Interest.....	88	6,711 98	7,599 67	1,852 25	.....	16,163 90
38,000 45	.....	37,611 30	389 15	424	Lower French River Reserve, Capital .	177	37,970 25	.....	30 20	.....	38,000 45
4,884 08	.....	4,866 48	17 60	.....	" Interest..	177	2,667 21	2,031 87	185 00	.....	4,884 08
2,031 88	2,031 88	.....	.....	16	Maganatawan Indians, Capital.....	89	2,031 88	.....	.....	.....	2,031 88
718 86	610 86	.....	108 00	.....	" Interest.....	89	587 87	130 99	.....	.....	718 86
78,846 52	78,770 60	.....	75 92	15	Manitoulin Island (unceded), Capital...	89	74,198 86	.....	1,998 30	2,649 36	78,846 52
7,735 72	2,043 51	150 00	5,542 21	.....	" Interest...	89	3,619 50	3,890 92	225 30	.....	7,735 72
164,630 65	157,705 69	.....	6,924 96	17	Mississaguas of Alnwick, Capital.....	89	89,396 36	.....	1,141 31	74,092 98	164,630 65
13,432 56	5,635 88	150 00	7,646 68	.....	" Interest.....	89	4,150 77	4,916 09	1,795 70	2,570 00	13,432 56
47,344 88	45,744 28	.....	1,600 60	18	Mississaguas of Credit, Capital	90	46,712 90	.....	631 98	.....	47,344 88
10,819 20	2,647 73	150 00	8,021 47	.....	" Interest.....	90	2,706 25	2,965 15	3,057 80	2,090 00	10,819 20
76,277 53	76,277 53	.....	.....	20	Mississaguas of Mud Lake, Capital.....	91	1,560 21	.....	317 01	74,400 31	76,277 53
1,921 09	596 98	42 86	1,281 25	.....	" Interest.....	91	225 46	89 28	.....	1,606 35	1,921 09
36,048 14	32,635 35	2,432 06	980 73	19	Mississaguas of Rice Lake, Capital.....	90	6,684 95	.....	590 64	28,772 55	36,048 14
1,888 30	544 20	.....	1,344 10	.....	" Interest....	90	375 52	353 02	198 00	961 76	1,888 30
9,922 48	9,922 48	.....	.....	21	Mississaguas of Scugog, Capital.....	91	2,414 33	.....	38 35	7,469 80	9,922 48
5,751 77	3,190 04	.....	2,561 73	.....	" Interest.....	91	3,295 45	285 49	1,778 93	391 90	5,751 77
70,682 29	70,108 29	.....	574 00	22	Mohawks of Bay of Quinté, Capital.....	92	70,552 29	.....	130 00	.....	70,682 29
15,909 33	5,164 80	285 00	10,459 53	.....	" Interest....	92	2,231 77	4,130 01	7,747 55	1,800 00	15,909 33
99,608 33	96,496 57	.....	3,111 76	23	Moravians of Thames, Capital.....	92	99,336 08	.....	272 25	.....	99,608 33
9,055 26	1,285 14	150 00	7,620 12	.....	" Interest.....	92	2,204 78	5,296 05	888 68	665 75	9,055 26
832 79	734 79	.....	98 00	24	Munceys of Thames, Capital.....	93	832 79	.....	.....	.....	832 79
1,376 45	49 53	.....	1,326 92	.....	" Interest.....	93	179 82	50 63	1,146 00	.....	1,376 45
				285	Nickickousemenecaning Indians,						
59,793 48	59,793 48	.....	.....	.....	Capital.....	153	59,793 48	.....	.....	.....	59,793 48
8,656 36	5,102 61	.....	3,553 75	.....	" Interest.....	153	5,396 84	3,259 52	.....	.....	8,656 36
					Northwest Angle Reserve, 33 A,						
2,333 33	1,850 65	.....	482 68	283	Capital.....	153	2,333 33	.....	.....	.....	2,333 33
347 13	150 82	.....	196 31	.....	" Interest.....	153	198 54	126 59	22 00	.....	347 13
2,580 32	1,934 46	.....	645 86	282	Northwest Angle Reserve 34A, 37A, Cap	153	75 88	.....	2,504 44	.....	2,580 32
144 73	109 03	.....	35 70	.....	Interest	153	*31 07	2 24	.....	173 56	144 73

Indian Trust Funds: Summary of Accounts–Continued—**Fonds fiduciaire des Indiens: Sommaire des comptes**–Suite

Total	Balance March 31, 1924 — Solde 31 mars 1924	Refunds and Transfers — Remboursements et virements	Expenditure — Dépenses	No. of Account — N° du compte	Name of Account — Titre du compte	Page in Part I — Page dans la partie I	Balance April 1, 1923 — Solde 1er avril 1923	Interest and Grants — Intérêts et subventions	Collections — Perception	Refunds and Transfers — Remboursements et vierments	Total
$ cts.	$ cts.	$ cts.	$ cts.		*Indians of Ontario*—Continued *Indiens d'Ontario*—Suite		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
4,116 35	4,116 35	.....	.....	245	Obidgewong Indians, Capital	146	4,100 35	.....	.....	16 00	4,116 35
1,086 53	383 80	.....	702 73	.....	" Interest	146	836 27	246 83	.....	3 43	1,086 53
				26	Ojibbewas of Lakes Huron and Superior,						
263,166 35	263,166 35	.....	.....	.....	Capital	94	263,166 35	.....	.....	.....	263,166 35
25,167 96	1,010 86	5 10	24,152 00	.....	" Interest	94	100 68	13,163 35	.....	11,903 93	25,167 96
8,686 68	8,686 68	.....	.....	28	Ojibbewas of Mississagi River, Capital	94	8,678 83	.....	7 85	.....	8,686 68
851 92	380 75	43 45	427 72	.....	" Interest	94	255 22	446 70	150 00	.....	851 92
				25	Ojibbewas and Ottawas of Manitoulin,						
2,477 29	.....	2,477 29	.....		Capital	93	.....	.....	2,477 29	.....	2,477 29
532 07	.....	532 07	.....	.....	" Interest	93	.....	.....	532 07	.....	532 07
152 27	152 27	.....	.....	29	Oneidas of Thames, Capital	94	152 27	.....	.....	.....	152 27
589 08	433 08	.....	156 00	.....	" Interest	94	193 30	17 28	378 50	.....	589 08
98,613 01	98,103 51	.....	509 50	30	Parry Island Band, Capital	95	94,346 08	.....	4,166 93	100 00	98,613 01
7,027 27	1,649 21	156 25	5,221 81	.....	" Interest	95	1,786 93	4,850 29	390 05	.....	7,027 27
107 33	107 33	.....	.....	236	Pays Plat Band, Capital	145	107 33	.....	.....	.....	107 33
77 95	5 45	.....	72 50	.....	" Interest	145	69 13	8 82	.....	.....	77 95
200 00	200 00	.....	.....	71	Pic Band, Capital	185	200 00	.....	.....	.....	200 00
10 00	10 00	.....	.....	.....	" Interest	185	.....	10 00	.....	.....	10 00
19,181 04	19,181 04	.....	.....	80	Pointe Grondine Band, Capital	108	18,846 18	.....	334 86	.....	19,181 04
2,770 98	1,445 48	.....	1,325 50	.....	" Interest	109	1,693 97	1,027 01	50 00	.....	2,770 98
				31	Pottawatamies of Walpole Island,						
2,122 62	1,805 22	.....	317 40	.....	Capital	95	2,089 88	.....	32 74	.....	2,122 62
1,061 14	584 00	.....	477 14	.....	" Interest	95	432 52	126 12	502 50	.....	1,061 14
7,621 36	7,621 36	.....	.....	328	Rainy Lake Reserve No. 17A, Capital	159	7,621 36	.....	.....	.....	7,621 36
915 09	532 59	.....	382 50	.....	" Interest	159	508 59	406 50	.....	.....	915 09
33,042 74	32,768 49	.....	274 25	102	Rat Portage Reserve 38A, Capital	113	32,084 24	.....	958 50	.....	33,042 74
5,111 31	4,699 31	.....	412 00	.....	" Interest	113	3,235 33	1,765 98	110 00	.....	5,111 31
324 96	324 96	.....	.....	72	Red Rock Band, Capital	107	324 96	.....	.....	.....	324 96
21 95	1 05	.....	20 90	.....	" Interest	107	5 43	16 52	.....	.....	21 95
				337	Seine River Reserves 23A and 23 B,						
16,259 31	16,259 31	.....	.....	.....	Capital	161	16,259 31	.....	.....	.....	16,259 31
1,936 17	1,059 13	.....	877 04	.....	" Interest	161	1,069 72	866 45	.....	.....	1,936 17
31,478 59	31,478 59	.....	.....	32	Serpent River Band, Capital	95	31,478 59	.....	.....	.....	31,478 59
1,957 68	226 89	193 45	1,537 34	.....	" Interest	95	343 19	1,591 09	23 40	.....	1,957 68

60,856 31	59,045 70	.....	1,810 61	34	Shawanaga Band, Capital	97	58,627 58	.....	2,228 73	.....	60,856 31
3,630 01	1,044 69	150 00	2,435 32	.....	" Interest	97	401 99	2,951 48	276 54	.....	3,630 01
51,701 22	51,701 22	.....	.....	246	Shegüiandah Band, Capital	146	51,261 65	.....	68 30	371 27	51,701 22
3,759 12	1,231 83	112 50	2,414 79	.....	" Interest	146	1,058 38	2,616 00	5 00	79 74	3,759 12
64,554 28	60,197 91	.....	4,356 37	247	Sheshegwaning Band, Capital	147	63,990 79	.....	99 40	464 09	64,554 28
4,574 80	1,000 95	150 00	3,423 85	.....	" Interest	147	971 42	3,248 11	243 30	111 97	4,574 80
2,011 06	2,011 06	.....	.....	222	Shoal Lake Band, No. 39, Capital	141	2,011 06	.....	.....	.....	2,011 06
286 67	171 47	.....	115 20	.....	" Interest	141	164 87	108 80	13 00	.....	286 67
3,916 41	3,916 41	.....	.....	223	Shoal Lake Band, No. 40, Capital	142	3,855 61	.....	60 80	.....	3,916 41
218 70	155 60	.....	63 10	.....	" Interest	142	12 30	193 40	13 00	.....	218 70
680,024 45	676,508 43	.....	3,516 02	33	Six Nations Indians, Capital	96	678,782 10	.....	692 35	550 00	680,024 45
59,208 10	23,323 26	1,800 00	34,084 84	.....	" Interest	96	10,937 65	43,505 54	3,546 15	1,218 76	59,208 10
28,539 22	28,086 50	452 72	.....	248	South Bay Band, Capital	147	28,295 97	.....	.....	243 25	28,539 22
1,564 94	382 18	110 00	1,072 76	.....	" Interest	147	62 33	1,417 91	32 45	52 25	1,564 94
23,655 06	11,505 16	125 30	12,024 60	35	Spanish River Band, Capital	97	6,175 56	.....	17,479 50	.....	23,655 06
654 46	273 09	43 45	337 92	.....	" Interest	97	85 41	313 05	256 00	.....	654 46
2,322 13	2,180 70	.....	141 43	220	Stangecoming Band, No. 18B, Capital	141	365 13	.....	1,957 00	.....	2,322 13
96 20	96 20	.....	.....	.....	" Interest	141	42 14	20 06	34 00	.....	96 20
29,528 07	28,230 80	.....	1,297 27	249	Sucker Creek Band, Capital	148	29,218 10	.....	66 72	243 25	29,528 07
1,530 76	*72 22	150 00	1,452 98	.....	" Interest	148	1 41	1,477 10	.....	52 25	1,530 76
6,225 28	6,225 28	.....	.....	250	Sucker Lake, Band Capital	148	6,193 27	.....	.....	32 01	6,225 28
868 13	553 13	.....	315 00	.....	" Interest	148	525 33	335 93	.....	6 87	868 13
36,472 02	32,141 65	.....	4,330 37	36	Thessalon River Band, Capital	98	36,353 72	.....	118 30	.....	36,472 02
2,588 85	977 29	43 45	1,568 11	.....	" Interest	98	665 39	1,850 95	72 51	.....	2,588 85
3,720 24	3,720 24	.....	.....	37	Totoomenais Band, Capital	98	3,720 24	.....	.....	.....	3,720 24
241 05	174 35	.....	66 70	.....	" Interest	98	33 14	207 91	.....	.....	241 05
16,033 08	16,033 08	.....	.....	95	Wabigoon Band, Capital	112	16,033 08	.....	.....	.....	16,033 08
7,460 75	6,135 38	.....	1,325 37	.....	" Interest	112	6,342 00	1,118 75	.....	.....	7,460 75
18,248 60	18,248 60	.....	.....	228	Wahnapitae Band, Capital	143	18,248 60	.....	.....	.....	18,248 60
2,121 14	991 39	.....	1,129 75	.....	" Interest	143	1,064 23	965 64	91 27	.....	2,121 14
105,063 64	102,970 11	.....	2,093 53	251	West Bay Band, Capital	149	102,732 63	.....	1,409 23	921 78	105,063 64
7,681 81	2,325 35	167 00	5,189 46	.....	" Interest	149	1,997 48	5,296 20	190 15	197 98	7,681 81
22,758 14	22,499 21	.....	258 93	81	Whitefish Bay Band, Capital	109	21,136 63	.....	1,621 51	.....	22,758 14
4,089 72	3,512 32	.....	577 40	.....	" Interest	109	2,842 75	1,198 97	48 00	.....	4,089 72
64,563 34	64,563 34	.....	.....	82	Whitefish Lake Band, Capital	109	64,507 84	.....	55 50	.....	64,563 34
5,938 74	1,727 29	150 00	4,061 45	.....	" Interest	109	2,362 24	3,343 50	233 00	.....	5,938 74
51,947 72	51,947 72	.....	.....	38	Whitefish River Band, Capital	98	51,858 22	.....	89 50	.....	51,947 72
11,220 51	8,509 48	.....	2,711 03	.....	" Interest	99	7,798 67	2,982 84	439 00	.....	11,220 51
63,796 73	59,677 98	.....	4,118 75	207	Wild Lands Reserve, Capital	138	60,542 04	.....	3,254 69	.....	63,796 73
8,406 42	2,486 10	.....	5,920 32	.....	" Interest	138	3,929 58	3,223 58	1,253 26	.....	8,406 42
1,233 66	1,212 66	.....	21 00	39	Wyandottes of Anderdon	99	1,174 91	58 75	.....	.....	1,233 66
					Indians of Quebec—Indiens de Québec						
6,369 92	6,369 92	.....	.....	41	Abenakis of Bécancour, Capital	99	6,369 92	.....	.....	.....	6,369 92
1,574 51	1,020 21	.....	554 30	.....	" Interest	99	1,196 20	378 31	.....	.....	1,574 51
3,807 82	3,807 82	.....	.....	40	Abenakis of St. Francis, Capital	99	3,807 82	.....	.....	.....	3,807 82
2,454 03	1,865 44	.....	588 59	.....	" Interest	99	1,671 80	283 82	498 41	.....	2,454 03
190 34	190 34	.....	.....	70	Abitibi Indians, Capital	185	190 34	.....	.....	.....	190 34
125 75	125 75	.....	.....	.....	" Interest	185	110 70	15 05	.....	.....	125 75

Indian Trust Funds: Summary of Accounts–Continued—**Fonds fiduciaire des Indiens: Sommaire des comptes**–Suite

Total	Balance March 31, 1924 — Solde 31 mars 1924	Refunds and Transfers — Remboursements et virements	Expenditure — Dépenses	No. of Account — N° du compte	Name of Account — Titre du compte	Page in Part I — Page dans la partie I	Balance April 1, 1923 — Solde 1er avril 1923	Interest and Grants — Intérêts et subventions	Collections — Perceptions	Refunds and Transfers — Remboursements et virements	Total
$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
					Indians of Quebec—Concluded *Indiens de Québec*—Fin						
8,807 81	8,807 81	.....	.....	42	Amalecites of Isle Verte and Viger, Capital...	100	8,611 30	.....	196 51	.....	8,807 81
989 43	588 43	.....	401 00	.....	" Interest...	100	532 25	457 18	.....	.....	989 43
138,604 01	94,103 94	.....	44,500 07	137	Betsiamits Band, Capital.....	122	136,827 73	.....	1,776 28	.....	138,604 01
20,271 83	12,822 96	315 00	7,133 87	.....	" Interest.....	122	11,922 33	7,437 50	912 00	.....	20,271 83
30,926 57	30,926 57	.....	.....	353	Coocoocache Indians, Capital.....	165	30,926 57	.....	.....	.....	30,926 57
7,605 55	2,423 77	.....	5,181 78	.....	" Interest.....	165	5,770 69	1,834 86	.....	.....	7,605 55
15,607 68	15,607 68	.....	.....	44	Hurons of Lorette, Capital.....	100	15,607 68	.....	.....	.....	15,607 68
4,271 79	3,992 27	.....	279 52	.....	" Interest.....	100	3,325 15	946 64	.....	.....	4,271 79
18,621 47	17,036 30	.....	1,585 17	45	Iroquois of Caughnawaga, Capital.....	100	18,412 93	.....	208 54	.....	18,621 47
5,039 91	*3,866 06	.....	8,905 97	.....	" Interest.....	101	*4,629 49	715 66	8,953 74	.....	5,039 91
55,431 58	53,373 39	.....	2,058 19	46	Iroquois of St. Regis, Capilal.....	101	52,802 94	.....	2,628 64	.....	55,431 58
7,160 13	4,694 53	250 00	2,215,60	.....	" Interest.....	101	3,152 98	3,082 33	924 82	.....	7,160 13
2,500 00	2,500 00	.....	.....	46A	St. Regis Land Fund, Capital.....	101	2,250 00	.....	.....	250 00	2,500 00
1,354 49	1,354 49	.....	.....	.....	" Interest.....	101	1,182 85	171 64	.....	.....	1,354 49
6,474 47	6,474 47	.....	.....	47	Lake St. John Indians, Capital.....	101	6,474 47	.....	.....	.....	6,474 47
6,087 83	5,687 83	.....	400 00	.....	" Interest.....	102	5,298 20	588 63	201 00	.....	6,087 83
7,343 20	7,306 65	.....	36 55	48	Lake of Two Mountains, Capital.....	102	7,258 94	.....	84 26	.....	7,343 20
1,156 00	773 15	.....	382 85	.....	" Interest.....	102	602 47	396 53	157 00	.....	1,156 00
231 74	231 74	.....	.....	255	Mattagami Reserve.....	185	220 70	11 04	.....	.....	231 74
6,808 40	6,608 40	.....	200 00	92	Restigouche Indians, Capital.....	111	5,618 20	.....	1,190 20	.....	6,808 40
779 29	532 91	.....	246 38	.....	" Interest.....	111	274 65	294 64	210 00	.....	779 29
61,897 07	61,835 63	.....	61 44	50	River Desert Band, Capital.....	102	59,339 29	.....	2,557 78	.....	61,897 07
4,971 47	1,715 51	275 00	2,980 96	.....	" Interest.....	103	854 26	3,041 03	1,076 18	.....	4,971 47
40,652 66	40,142 66	510 00	.....	49	Timiskaming Band, Capital.....	102	39,844 07	.....	808 59	.....	40,652 66
5,006 69	3,680 74	.....	1,325 95	.....	" Interest.....	102	2,740 06	2,147 13	119 50	.....	5,006 69
					Indians of New Brunswick *Indiens du Nouveau-Brunswick*						
161 26	161 26	.....	.....	179	Big Cove Indians, Capital.....	133	.....	.....	161 26	.....	161 26
1 65	1 65	.....	.....	.....	" Interest.....	133	1 57	0 08	.....	.....	1 65
70 06	70 06	.....	.....	114	Brothers Reserve, The.....	185	66 72	3 34	.....	.....	70 06

214 58	214 58			239	Buctouche Indians, Capital	185	214 58			214 58
329 83	329 83				" Interest	185	303 91	25 92		329 83
3,119 97	3,087 97		32 00	116	Burnt Church Indians, Capital	117	1,529 12		1,590 85	3,119 97
76 46	76 46				" Interest	117		76 46		76 46
512 00	12 00	500 00		301	Canous Reserve, Capital	156	512 00			512 00
109 64	109 64				" Interest	156	80 04	29 60		109 64
214 28	214 28			175	Edmundston Reserve, Capital	132	214 28			214 28
44 01	17 01		27 00		" Interest	132	31 71	12 30		44 01
2,239 31	2,143 60		95 71	103	Eel Ground Indians, Capital	114	1,960 27		279 04	2,239 31
264 86			264 86		" Interest	114	135 09	104 77	25 00	264 86
23 82	23 82			165	Eel River Reserve, Capital	185	23 82			23 82
9 70	9 70				" Interest	185	8 10	1 60		9 70
132 60	132 60			399	Kingsclear Reserve, Capital	174	132 60			132 60
33 89	5 47		28 42		" Interest	174	25 96	7 93		33 89
283 99	283 99			67	Oromocto Band, Capital	185	283 99			283 99
14 20	14 20				" Interest	185		14 20		14 20
703 17	703 17			272	Pabineau Reserve, Capital	152	583 17		120 00	703 17
861 57	853 32		8 25		" Interest	152	792 77	68 80		861 57
102 20	102 20			122	Pokemouche Reserve, Capital	185	102 20			102 20
195 78	195 78				" Interest	185	181 59	14 19		195 78
7,650 25	7,622 25		28 00	115	Red Bank Indians, Capital	117	7,229 77		420 48	7,650 25
386 86			386 86		" Interest	117	0 35	361 51	25 00	386 86
52 81	52 81			93	St. Mary's Indians, Capital	112	52 81			52 81
11 38	9 88		1 50		" Interest	112	8 32	3 06		11 38
29,735 42	28,735 66		999 76	68	Tobique Indians, Capital	107	29,671 42		64 00	29,735 42
2,806 18	1,383 91		1,422 27		" Interest	107	39 06	1,485 52	1,281 60	2,806 18
578 00	578 00			64	Woodstock Reserve, Capital	185	578 00			578 00
39 99	39 99				" Interest	185	10 56	29 43		39 99
					Indians of Nova Scotia *Indiens de la Nouvelle-Ecosse*					
20 10	20 10			458	Chapel Island Reserve	180			20 10	20 10
3,126 40	3,126 40			452	Colchester County Indians, Capital	187	3,126 40			3,126 40
156 32	156 32				" Interest	187		156 32		156 32
818 75	818 75			98	Cumberland County Indians, Capital	113	818 75			818 75
346 08	17 74		328 34		" Interest	113	290 61	55 47		346 08
100 00	100 00			78	Digby County Indians	108			100 00	100 00
11,492 88	11,492 88			66	Fairy Lake Reserve, Capital	185	11,492 88			11,492 88
3,144 21	3,144 21				" Interest	185	2,447 21	697 00		3,144 21
450 00	450 00			315	Franklyn Manor, Capital	186	450 00			450 00
301 45	301 45				" Interest	186	265 67	35 78		301 45
71 00	71 00			362	Gold River Reserve, Capital	167	37 00		34 00	71 00
14 82	4 82		10 00		" Interest	167	12 35	2 47		14 82
7,382 08	7,320 58		61 50	311	Halifax County Indians, Capital	157	7,382 08			7,382 08
2,156 25	11 57		2,144 68		" Interest	157	1,677 28	452 97	26 00	2,156 25
11 00	11 00			456	Horton Reserve,	180			11 00	11 00
315 85	315 85			421	Indian Brook Reserve, Capital	187	315 85			315 85
53 94	53 94				" Interest	187	36 33	17 61		53 94

Indian Trust Funds: Summary of Accounts–Continued—**Fonds fiduciaire des Indiens: Sommaire des comptes**–Suite

Total	Balance March 31, 1924 — Solde 31 mars 1924	Refunds and Transfers — Rembour-sements et virements	Expendi-ture — Dépenses	No. of Account — N° du compte	Name of Account — Titre du compte	Page in Part I — Page dans la partie I	Balance April 1, 1923 — Solde 1er avril 1923	Interest and Grants — Intérêts et sub-ventions	Collections — Perceptions	Refunds and Transfers — Rembour-sements et virements	Total
$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
					Indians of Nova Scotia—Concluded *Indiens de la Nouvelle-Ecosse*—Fin						
288 74	288 74			164	Little Southwest Reserve, Capital	185	288 74				288 74
181 46	181 46				" Interest	185	159 07	22 39			181 46
423 50	423 50			89	Middle River Indians, Capital	185	423 50				423 50
83 58	83 58				" Interest	185	59 43	24 15			83 58
150 97	150 97			298	North Sydney Indians,	186	143 78	7 19			150 97
18 04	18 04			73	Pomquet Reserve, Capital	107	18 04				18 04
962 48	466 83		495 65		" Interest	107	821 03	41 95	99 50		962 48
4,362 01	3,534 52		827 49	101	Port Medway Indians	113	4,058 82	202 94	100 25		4,362 01
625 95	625 95			428	St. Croix Reserve, Capital	178	625 95				625 95
291 97	53 07		238 90		" Interest	178	248 26	43 71			291 97
156 30	156 30			321	Sydney Indians, Capital	158	156 30				156 30
50 25	47 85		2 40		" Interest	158	40 41	9 84			50 25
562 81	562 81			117	Wallabuck Lake Indians	185	536 01	26 80			562 81
23 18	23 18			278	Whycocomagh Reserve	186	22 08	1 10			23 18
					Indians of Manitoba *Indiens du Manitoba*						
330 82	330 82			234	Berens River Band, Capital	144	324 82		6 00		330 82
246 98	149 28		97 70		" Interest	144	219 75	27 23			246 98
123 35	123 35			109	Bird Tail Sioux, Capital	116	50 00		73 35		123 35
5 13	5 13				" Interest	116	2 50	2 63			5 13
664 51	664 51			170	Black River Band, Capital	130	664 51				664 51
294 02	171 67		122 35		" Interest	131	236 95	45 07	12 00		294 02
507 40	157 40		350 00	60	Brokenhead River Band, Capital	106	332 40		175 00		507 40
235 38	47 63		187 75		" Interest	106	102 63	21 75	111 00		235 38
74 67	74 67			232	Chemawawin Band	144	13 97	0 70	60 00		74 67
5,197 61	5,197 61			296	Crane River Band, Capital	186	5,197 61				5,197 61
2,671 65	2,671 65				" Interest	186	2,296 92	374 73			2,671 65
209 69	209 69			113	Dog Creek Band	117	0 04		209 65		209 69
57 75	57 75			91	Ebb and Flow Lake Indians, Capital	111	57 75				57 75
163 96	123 96		40 00		" Interest	111	122 93	9 03	32 00		163 96
665 75	665 75			259	Fairford Band, Capital	150	665 75				665 75
814 39	794 64		19 75		" Interest	150	742 00	70 39	2 00		814 39

451 65	150 59		301 06	209	Fisher River Reserve	139	334 91	16 74	100 00		451 65
1,039 81	1,039 81			63	Fort Alexander Band, Capital	106	1,039 81				1,039 81
1,284 78	678 64		606 14		" Interest	106	1,088 37	106 41	90 00		1,284 78
1,376 66	1,376 66			335	Hollow Water River Band, Capital	186	1,376 66				1,376 66
187 73	187 73				" Interest	186	113 23	74 50			187 73
906 22	906 22			433	Lake St. Martin's Band, Capital	179	906 22				906 22
98 62	52 26		46 36		" Interest	179	50 77	47 85			98 62
10 00	10 00			61	Little Saskatchewan Band	106			10 00		10 00
8,620 80	8,150 80		470 00	127	Long Plain Reserve, Capital	120	8,521 40		99 40		8,620 80
307 38	*109 37		416 75		" Interest	120	*176 22	417 26	66 34		307 38
56 56	56 56			426	Moose Lake Band	187	53 87	2 69			56 56
				192	Nelson House Band Reserve, 170 B,						
2 00	2 00				Capital	136			2 00		2 00
89 20	89 20				" Interest	136	61 14	3 06	25 00		89 20
46 16	46 16			219	Oak Lake Sioux, Capital	185	46 16				46 16
17 23	17 23				" Interest	185	14 21	3 02			17 23
75,511 84	75,511 84			233	Pas Band, Capital	144	73,024 04		2,487 80		75,511 84
4,341 22	307 15		4,034 07		" Interest	144	205 90	3,661 50	473 82		4,341 22
126 48	85 23		41 25	438	Pine Creek Reserve	179	116 65	5 83	4 00		126 48
258 86	208 56		50 30	303	Rolling River Reserve	156	124 63	6 23	128 00		258 86
78,542 28	77,012 28		1,530 00	62	Roseau River Band, Capital	106	78,494 28		48 00		78,542 28
4,981 55	913 22		4,068 33		" Interest	106	645 32	3,956 98	379 25		4,981 55
29,303 00	24,014 58		5,288 42	59	St. Peter's Band, Capital	105	29,252 60		50 40		29,303 00
4,336 95	962 93		3,374 02		" Interest	105	1,410 31	1,533 14	1,393 50		4,336 95
6,876 28	4,772 81		2,103 47	59A	St. Peter's Individual Land Account	105	6,007 60	300 38	568 30		6,876 28
524 49	524 49			338	Sandy Bay Reserve, Capital	136	524 49				524 49
52 63	52 63				" Interest	136	25 15	27 48			52 63
655 23	646 23		9 00	221	Shoal River Reserve	141	624 03	31 20			655 23
42,238 34	34,407 91		7,830 43	106	Swan Lake Band, Capital	115	41,656 79		581 55		42,238 34
4,087 63	1,546 79		2,540 84		" Interest	115	184 24	2,092 05	1,811 34		4,087 63
2,839 70	2,839 70			185	Turtle Mountain Sioux, Capital	185	2,839 70				2,839 70
1,469 74	1,469 74				" Interest	185	1,264 53	205 21			1,469 74
467 98	462 20	5 78		325	Valley River Reserve, Capital	159	467 98				467 98
37 89	*5 61		43 50		" Interest	159	13 80	24 09			37 89
36,859 11	36,859 11			132	Waywayseecappo's Band, Capital	121	36,827 91		31 20		36,859 11
2,747 74	*677 34		3,425 08		" Interest	121	431 57	1,862 97	453 20		2,747 74
4 40	4 40			299	Water Hen River Band	186	4 19	21			4 40
					Indians of Saskatchewan *Indiens de la Saskatchewan*						
2,853 95	2,853 95			190	Amos Charles Band, Capital	136	2,853 95				2,853 95
1,498 84	971 09		527 75		" Interest	136	1,247 09	205 05	46 70		1,498 84
18,007 08	15,447 35		2,559 73	145	Assiniboine Reserve, Capital	125	17,635 08		372 00		18,007 08
2,988 89	*176 68		3,165 57		" Interest	125	1,951 66	979 34	57 89		2,988 89
404 42	370 97		33 45	191	Beardy's Band,	136	382 78	19 14	2 50		404 42
123 03	123 03			280	Beaver Lake Band, Capital	186	123 03				123 03
6 15	6 15				" Interest	186		6 15			6 15
8,480 00	8,480 00			196	Big River Reserve, Capital	137	8,480 00				8,480 00
3,910 51	2,909 47		1,001 04		" Interest	137	3,315 72	589 79	5 00		3,910 51

Indian Trust Funds: Summary of Accounts-Continued—**Fonds fiduciaire des Indiens: Sommaire des comptes**-Suite

Total	Balance March 31, 1924 — Solde 31 mars 1924	Refunds and Transfers — Remboursements et virements	Expenditure — Dépenses	No. of Account — N° du compte	Name of Account — Titre du compte	Page in Part I — Page dans la partie I	Balance April 1, 1923 — Solde 1er avril 1923	Interest and Grants — Intérêts et subventions	Collections — Perceptions	Refunds and Transfers — Remboursements et virements	Total
$ cts.	$ cts.	$ cts.	$ cts.		*Indians of Saskatchewan*—Concluded *Indiens de la Saskatchewan*—Fin		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
11 55	11 55	.....	.....	180	Chipewyan Band	...	11 00	55	.....	.....	11 55
116,206 45	116,206 45	.....	.....	142	Côté's Band, No. 64, Capital	124	116,042 50	.....	158 17	5 78	116,206 45
16,527 59	6,235 28	.....	10,292 31	.....	" Interest	125	7,652 65	6,184 76	2,690 18	.....	16,527 59
126,415 97	126,415 97	.....	.....	184	Cowesses Band No. 73, Capital	134	125,975 97	.....	440 00	.....	126,415 97
8,850 74	586 47	.....	8,264 27	.....	" Interest	134	1,588 12	6,378 20	884 42	.....	8,850 74
2,252 01	2,240 01	.....	12 00	375	Day Star's Reserve	169	1,637 15	81 86	533 00	.....	2,252 01
53,250 97	53,235 47	.....	15 50	271	Fishing Lake Band, Capital	151	44,356 97	.....	8,894 00	.....	53,250 97
43,151 56	26,945 82	1,141 87	15,063 87	.....	" Interest	151	32,618 01	3,848 75	6,684 80	.....	43,151 56
5,692 31	5,692 31	.....	.....	271A	Fishing Lake Lease Account	185	5,421 25	271 06	.....	.....	5,692 31
14 39	14 39	.....	.....	218	Frog Lake Band	185	13 71	68	.....	.....	14 39
91 40	91 40	.....	.....	86	Gordon's Band, Capital	110	91 40	.....	.....	.....	91 40
104 31	22 53	.....	81 78	...	" Interest	110	94 99	9 32	.....	.....	104 31
3,825 50	3,825 50	.....	.....	189	James Robert's Band, Capital	135	3,825 50	.....	.....	.....	3,825 50
1,936 44	1,499 74	.....	436 70	.....	" Interest	135	1,609 24	271 74	55 46	.....	1,936 44
77,760 40	77,760 40	.....	.....	293	James Smith's Band, Capital	155	77,321 20	.....	439 20	.....	77,760 40
8,897 46	3,648 10	142 43	5,106 93	.....	" Interest	155	4,138 41	4,072 98	686 07	.....	8,897 46
352 73	352 73	.....	.....	135	John Smith's Band, Capital	122	352 73	.....	.....	.....	352 73
33 99	11 34	.....	22 65	.....	" Interest	122	15 57	18 42	.....	.....	33 99
199,742 40	199,742 40	.....	.....	188	Kakawistahaw's Band, Capital	135	198,575 59	.....	1,166 81	.....	199,742 40
80,454 03	67,978 32	34 50	12,441 21	.....	" Interest	135	66,647 62	13,261 16	545 25	.....	80,454 03
62 43	62 43	.....	.....	281	Keeheewin's Band	186	59 46	2 97	.....	.....	62 43
37,084 37	32,570 77	.....	4,513 60	216	Keeseekouse Band, Capital	140	37,064 37	.....	20 00	.....	37,084 37
3,560 82	*184 14	.....	3,744 96	.....	" Interest	141	964 38	1,901 44	695 00	.....	3,560 82
20,267 66	20,267 66	.....	.....	227	Keyes Reserve, Capital	143	19,337 29	.....	930 37	.....	20,267 66
9,716 29	3,255 13	.....	6,461 16	.....	" Interest	143	6,192 85	1,276 51	2,246 93	.....	9,716 29
5,503 70	5,503 70	.....	.....	268	Kinistino Reserve, Capital	151	5,503 70	.....	.....	.....	5,503 70
2,841 56	2,669 44	.....	172 12	.....	" Interest	151	2,444 17	397 39	.....	.....	2,841 56
				178	Long Lake Reserve 80A Treaty 4, Capital	133	42,716 48	.....	1,155 00	.....	43,871 48
43,871 48	43,871 48	.....	.....	.....	" Interest	133	7,165 48	2,494 10	144 00	.....	9,803 58
9,803 58	9,803 58	.....	.....	.....							
179 00	179 00	.....	.....	264	Makwa Lake, 129 and 129A	151	.....	.....	179 00	.....	179 00
92,758 08	92,758 08	.....	.....	304	Mistawasis Band, Capital	156	92,758 08	.....	.....	.....	92,758 08
85,313 90	70,295 32	69 00	14,949 58	.....	" Interest	156	76,140 64	8,444 94	728 32	.....	85,313 90
1,201 04	1,201 04	.....	.....	226	Montreal Lake Band, Capital	142	1,192 14	.....	8 90	.....	1,201 04
173 35	108 19	.....	65 16	.....	" Interest	142	11 16	60 16	102 03	.....	173 35

36,166 67	36,166 67	.....	.....	319	Moosomin Band, Capital	158	32,190 92	.....	3,975 75	.....	36,166 67
3,750 71	306 41	.....	3,444 30	.....	" Interest	158	*93 99	1,604 85	2,239 85	.....	3,750 71
3,819 31	2,418 56	.....	1,400 75	231	Muscowequan's Band, Capital	144	3,489 41	.....	329 90	.....	3,819 31
1,609 53	161 47	.....	1,448 06	.....	" Interest	144	1,357 91	242 37	9 25	.....	1,609 53
89,662 17	89,662 17	.....	.....	214	Muscowpetung's Band, Capital	140	89,049 12	.....	613 05	.....	89,662 17
21,522 72	4,053 81	61 60	17,407 31	.....	" Interest	140	15,689 96	5,236 95	595 65	16	21,522 72
81,890 10	81,890 10	.....	.....	.. 225	Ochapowace's Band, Capital	142	81,890 10	.....	.....	.....	81,890 10
60,815 78	48,338 85	34 50	12,442 43	...	" Interest	142	54,020 26	6,795 52	.....	.....	60,815 78
5 00	5 00	.....	.....	230	Onion Lake Band	143	.....	.....	5 00	.....	5 00
168,453 29	168,453 29	.....	.....	87	Pasqua's Band, Capital	110	168,453 29	.....	.....	.....	168,45329
44,225 24	29,929 71	.....	14,295 53	.....	" Interest	110	34,044 36	10,124 88	56 00	.....	44,225 24
37 00	37 00	.....	.....	181	Pelican Lake Band	133	.....	.....	37 00	.....	37 00
63,438 30	63,438 30	.....	.....	294	Petaquakay's Band, Capital	155	63,438 30	.....	.....	.....	63,438 30
52,918 14	40,930 73	.....	11,987 41	.....	" Interest	155	46,618 11	5,502 82	797 21	.....	52,918 14
116,561 83	116,345 83	.....	216 00	183	Piapot's Band, Capital	134	116,561 83	.....	.....	.....	116,561 83
21,544 54	*2,333 34	89 15	23,788 73	...	" Interest	134	14,071 64	6,531 67	941 00	23	21,544 54
61,439 15	60,217 25	.....	1,221 90	187	Poorman's Band, Capital	135	61,431 15	.....	8 00	.....	61,439 15
4,999 40	1,990 62	.....	3,008 78	.....	" Interest	135	1,836 04	3,163 36	.....	.....	4,999 40
37 27	19 52	.....	17 75	156	Red Pheasants Band,	128	35 50	1 77	.....	.....	37 27
19,469 72	19,469 72	.....	.....	199	Sakimay's Band, Capital	136	19,469 72	.....	.....	.....	19,469 72
1,199 09	* 152 77	.....	1,351 86	.....	" Interest	137	* 246 85	961 14	416 80	68 00	1,199 09
698 10	698 10	.....	.....	195	Sandy Lake Reserve, Capital	136	528 25	.....	169 85	.....	698 10
66 28	64 18	.....	2 10	.....	" Interest	137	37 97	28 31	.....	.....	66 28
1,631 85	1,300 85	.....	331 00	213	Saulteaux Band	140	1,316 81	65 84	249 20	.....	1,631 85
8,778 99	8,313 99	.....	465 00	144	Shoal Lake Reserve, No. 28, Capital	125	3,888 60	.....	4,890 39	.....	8,778 99
255 15	255 15	.....	.....	.....	" Interest	125	57 83	197 32	.....	.....	255 15
48,517 88	48,517 88	.....	.....	332	Stony Reserve, No. 110 and 111, Capital	160	48,517 88	.....	.....	.....	48,517 88
3,930 63	2,251 63	.....	1,679 00	.....	" Interest	160	460 37	2,448 91	1,021 35	.....	3,930 63
26,604 65	25,514 65	.....	1,090 00	166	Sturgeon Lake Indians, Capital	130	26,604 65	.....	.....	.....	26,604 65
3,098 23	1,597 62	.....	1,500 61	.....	" Interest	130	1,321 85	1,396 33	380 05	.....	3,098 23
904 06	.....	.....	904 06	265	Sweet Grass Reserve, Capital	151	904 06	.....	.....	.....	904 06
5,159 92	162 41	.....	4,997 51	.....	" Interest	151	3,055 58	197 98	1,831 36	75 00	5,159 92
53,957 16	53,957 16	.....	.....	305	Thunderchild's Band, Capital	156	52,432 81	.....	1,524 35	.....	53,957 16
5,317 46	2,272 98	.....	3,044 48	.....	" Interest	156	2,214 51	2,732 37	370 58	.....	5,317 46
11 55	9 80	.....	1 75	198	Wahpaton Sioux Band	137	11 00	55	.....	.....	11 55
40,164 47	40,164 47	.....	.....	121	Whitebear's Band, Capital	119	40,148 47	.....	16 00	.....	40,164 47
1,835 81	* 313 98	.....	2,149 79	.....	" Interest	119	* 224 55	1,996 20	64 16	.....	1,835 81
381 18	381 18	.....	.....	279	Witchekan Lake Reserve 117	153	270 14	13 51	97 53	.....	381 18
27 20	27 20	.....	.....	193	Wood Mountain Sioux, Capital	185	27 20	.....	.....	.....	27 20
30 32	30 32	.....	.....	.....	" Interest	185	27 58	2 74	.....	.....	30 32
					Indians of Alberta *Indiens de l'Alberta*						
35,265 17	35,265 17	.....	.....	139	Alexander's Band, Capital	124	35,265 17	.....	.....	.....	35,265 17
7,465 70	2,643 67	226 23	4,595 80	.....	" Interest	124	4,103 01	1,968 41	1,394 28	.....	7,465 70
689 60	689 60	.....	.....	169	Alexis Band, Capital	185	689 60	.....	.....	.....	689 60
366 93	366 93	.....	.....	.....	" Interest	185	316 62	50 31	.....	.....	366 93

Indian Trust Funds: Summary of Accounts–Continued—**Fonds fiduciaire des Indiens: Sommaire des comptes**–Suite

Total	Balance March 31, 1924 — Solde 31 mars 1924	Refunds and Transfers — Rembour-sements et virements	Expendi-ture — Dépenses	No. of Account — N° du compte	Name of Account — Titre du compte	Page in Part I — Page dans la partie I	Balance April 1, 1923 — Solde 1er avril 1923	Interest and Grants — Intérêts et sub-ventions	Collections — Perceptions	Refunds and Transfers — Rembour-sements et virements	Total
$ cts.	$ cts.	$ cts.	$ cts.		*Indians of Alberta*—Concluded *Indiens de l' Alberta*—Fin		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1,337 42	1,337 42			391	Ambrose Tête Noire Band, Capital	186	1,337 42				1,337 42
718 97	718 97				" Interest	186	621 05	97 92			718 97
4 00	4 00			403	Beaver Band, No. 152, Capital	186	4 00				4 00
1 97	1 97				" Interest	186	1 69	28			1 97
747,028 96	736,028 96		11,000 00	138	Blackfoot Indians, Capital	123	721,677 37		25,351 59		747,028 96
443,879 99	327,707 11	452 25	115,720 63		" Interest	123	312,312 82	51,699 51	79,417 66	450 00	443,879 99
14,868 40	14,075 40		793 00	138A	Blackfoot Sinking Fund	124	14,160 38	708 02			14,868 40
492 00	492 00			173	Blood Indians, Capital	131				492 00	492 00
31,006 62	20,990 77		10,015 85		" Interest	132	12,652 55	632 63	17,721 44		31,006 62
7,706 44	7,706 44			173A	Blood Sinking Fund	185	7,339 47	366 97			7,706 44
1,027 75	1,027 75			418	Drift Pile Indians, Capital	176	1,027 75				1,027 75
1,762 51	1,498 61		263 90		" Interest	176	1,629 64	132 87			1,762 51
394 40	374 80		19 60	451	Duncan's Reserve No. 151, Capital	180	314 40		80 00		394 40
24 17	24 17				" Interest	180	8 05	16 12			24 17
235,883 71	234,883 71		1,000 00	120	Enoch's Band, Capital	118	233,769 61		1,491 86	622 24	235,883 71
39,275 98	22,509 83		16,766 15		" Interest	118	23,099 44	12,843 45	3,333 09		39,275 98
70,625 40	70,003 16	622 24		167	Ermineskin's Band, Capital	130	69,885 55			739 85	70,625 40
5,704 65	23 12		5,681 53		" Interest	130	214 10	3,504 98	1,985 57		5,704 65
255 26	255 26			140	Hudson Hope Reserve No. 168	185	243 10	12 16			255 26
6,324 60	6,324 60			376	Kimasayas Reserve, Capital	169	6,324 60				6,324 60
3,400 45	3,350 45		50 00		" Interest	169	2,937 35	463 10			3,400 45
21,084 96	19,667 96		1,417 00	146	Louis Bull's Band, Capital	126	21,057 36		27 60		21,084 96
2,417 85	664 69		1,753 16		" Interest	126	370 59	1,071 40	975 86		2,417 85
66,187 21	66,187 21			260	Michel's Band, Capital	150	65,922 85		264 36		66,187 21
12,506 67	3,649 78		8,856 89		" Interest	150	8,729 05	3,732 60	45 02		12,506 67
85,007 48	85,007 48			202	Paul's (Wabamun) Band, Capital	138	84,826 63		180 85		85,007 48
9,356 14	1,375 03		7,981 11		" Interest	138	4,407 50	4,462 01	486 63		9,356 14
95,457 59	92,283 74	1,517 00	1,656 85	210	Peigan Indians, Capital	139	95,457 59				95,457 59
13,875 61	9,171 08	221 16	4,483 37		" Interest	139	5,505 48	5,048 15	2,296 98	1,025 00	13,875 61
1,203 39	1,203 39			210A	Peigan Sinking Fund	185	1,146 09	57 30			1,203 39
4,387 75		4,387 75		261	Pigeon Lake Reserve, Capital	150			4,387 75		4,387 75
3,467 33	3,421 87		45 46		" Interest	150	3,299 36	164 97	3 00		3,467 33
1,187 63	519 85		667 78	437	Saddle Lake Band	179	259 62	12 98	915 03		1,187 63
70,919 51	67,994 66	739 85	2,185 00	155	Samson's Band, Capital	128	69,807 91		1,111 60		70,919 51
36,201 96	19,207 49	162 00	16,832 47		" Interest	128	29,466 30	4,963 71	1,771 95		36,201 96

9 35	9 35			154	Sarcee Indians, Capital	127	9 35				9 35
3,681 31	670 47		3,010 84		" Interest	127	843 80	42 66	2,794 85		3,681 31
474 00	474 00			413	Sawridge Band, Capital	176	474 00				474 00
291 07	237 47		53 60		" Interest	176	39 18	25 66		226 23	291 07
8,219 34	8,219 34			171	Stony Indians, Capital	131	8,098 32		121 02		8,219 34
19,403 47	14,698 94		4,704 53		" Interest	131	11,944 81	1,002 16	5,409 13	1,047 37	19,403 47
3,314 25	3,314 25			419	Sucker Creek Indians, Capital	177	3,314 25				3,314 25
828 85	644 50		184 35		" Interest	177	631 56	197 29			828 85
1,512 65	1,512 65			417	Swan River Indians, Capital	176	1,512 65				1,512 65
444 90	71 10		373 80		" Interest	176	351 68	93 22			444 90
					Indians of British Columbia *Indiens de la Colombie-Britannique*						
339 85	339 85			286	Adams Lake Indians, Capital	186	339 85				339 85
65 75	65 75				" Interest	186	46 44	19 31			65 75
1,451 13	1,451 13			423	Ahwahmish Band, Capital	177	1,054 63		396 50		1,451 13
173 15	173 15				" Interest	177	114 68	58 47			173 15
2,701 00	2,701 00			357	Aitchelitch Reserve, Capital	165	101 00		2,600 00		2,701 00
27 65	24 50		3 15		" Interest	166	21 52	6 13			27 65
23 18	23 18			356	Alberni Indians, Capital	186	23 18				23 18
5 67	5 67				" Interest	186	4 30	1 37			5 67
221 50	221 50			420	Alexandria Reserve No. 1, Capital	187	221 50				221 50
99 55	99 55				" Interest	187	84 26	15 29			99 55
10 00	10 00			256	Anahan Band	149			10 00		10 00
56 78	56 78			408	Anderson Lake Nos. 1, 2 and 4, Capital	186	56 78				56 78
3 93	3 93				" Interest	186	1 04	2 89			3 93
361 27	361 27			83	Andimaul Band	109				361 27	361 27
1,152 30	1,152 30			363	Ashcroft Band No. 2, Capital	167	996 30		156 00		1,152 30
361 81	341 81		20 00		" Interest	167	297 14	64 67			361 81
229 95	229 95			427	Beecher Bay Reserve No. 1, Capital	178	229 95				229 95
84 60	76 10		8 50		" Interest	178	69 62	14 98			84 60
3,827 80	3,827 80			200	Bella Coola Band, Capital	137	3,827 80				3,827 80
313 87	220 62		93 25		" Interest	137	116 65	197 22			313 87
1,625 64	1,625 64			147	Boothroyd Band, Capital	126	1,625 64				1,625 64
866 01	845 21		20 80		" Interest	126	747 36	118 65			866 01
397 06	397 06			161	Boston Bar Band, Capital	129	397 06				397 06
21 44	16 44		5 00		" Interest	129	1 51	19 93			21 44
1,000 00		1,000 00		377	Bridge River Band, Capital	170	1,000 00				1,000 00
797 55	5 00	740 65	51 90		" Interest	170	707 19	85 36	5 00		797 55
968 25	968 25			409	Burn's Lake Reserve No. 1, Capital	186	968 25				968 25
615 64	615 64				" Interest	186	540 22	75 42			615 64
3,205 30	3,205 30			334	Burrard Inlet No. 3, Capital	161	3,205 30				3,205 30
3,830 46	1,725 33		2,105 13		" Interest	161	3,352 57	327 89	150 00		3,830 46
6,117 42		6,117 42		241	Capilano Creek Band, Capital	145	6,117 42				6,117 42
4,337 60		4,223 80	113 80		" Interest	145	3,719 36	491 84	126 40		4,337 60
22 77	17 97		4 80	243	Chaicclisset Band	146	21 69	1 08			22 77
23,913 69		23,913 69		370	Cheakamus Band, Capital	168	16,793 38		7,120 31		23,913 69
3,745 53		3,290 10	455 43		" Interest	168	2,767 49	978 04			3,745 53

Indian Trust Funds: Summary of Accounts–Continued—**Fonds fiduciaire des Indiens: Sommaire des comptes**–Suite

Total	Balance March 31, 1924 — Solde 31 mars 1924	Refunds and Transfers — Remboursements et virements	Expenditure — Dépenses	No. of Account — N° du compte	Name of Account — Titre du compte	Page in Part I — Page dans la partie I	Balance April 1, 1923 — Solde 1er avril 1923	Interest and Grants — Intérêts et subventions	Collections — Perceptions	Refunds and Transfers — Remboursements et virements	Total
$ cts.	$ cts.	$ cts.	$ cts.		*Indians of British Columbia*—Continued *Indiens de la Colombie-Britannique*—suite		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
3,527 51	3,527 51	.....	.....	289	Cheam Indians, Capital	154	2,429 51	.....	1,098 00	.....	3,527 51
439 56	154 01	.....	285 55	.....	" Interest	154	302 94	136 62	.....	.....	439 56
22,301 01	20,740 41	.....	1,560 60	97	Chehalis Band, Capital	113	18,529 58	.....	3,771 43	.....	22,301 01
1,065 92	628 98	.....	436 94	.....	" Interest	113	83 28	930 64	52 00	.....	1,065 92
874 62	.....	874 62	.....	168	Chekwelp Reserve No. 26, Capital	130	509 07	.....	365 55	.....	874 62
33 12	.....	33 12	.....	.....	" Interest	130	7 30	25 82	.....	.....	33 12
3,156 17	3,124 42	31 75	.....	57	Chemainus Band, Capital	103	3,018 67	.....	.....	137 50	3,156 17
1,896 06	1,546 93	137 50	211 63	.....	" Interest	103	937 88	197 83	760 35	.....	1,896 06
2 14	2 14	.....	.....	58	Chillaheetsa Band, Capital	185	2 14	.....	.....	.....	2 14
5 77	5 77	.....	.....	.....	" Interest	185	5 39	0 38	.....	.....	5 77
1,656 30	666 33	408 97	581 00	374	Chimdimash Reserve No. 2, Capital	169	493 57	.....	1,162 73	.....	1,656 30
309 21	309 21	.....	.....	.....	" Interest	169	270 98	38 23	.....	.....	309 21
202 40	152 40	.....	50 00	394	Chuchuwayha Band	173	115 62	5 78	81 00	.....	202 40
316 25	.....	316 25	.....	177	Chukchukualk Band, Capital	132	316 25	.....	.....	.....	316 25
370 11	.....	.....	370 11	.....	" Interest	132	337 43	32 68	.....	.....	370 11
185 38	185 38	.....	.....	288	Clayoquot Band, Capital	154	185 38	.....	.....	.....	185 38
17 76	4 76	.....	13 00	.....	" Interest	154	8 09	9 67	.....	.....	17 76
19,627 43	19,603 19	.....	24 24	354	Coldwater Reserve, Capital	165	15,538 85	.....	4,088 58	.....	19,627 43
1,975 21	1,587 51	.....	387 70	.....	" Interest	165	951 61	824 52	199 08	.....	1,975 21
219 58	219 58	.....	.....	342	Comox Reserve, Capital	163	219 58	.....	.....	.....	219 58
11 74	1 64	.....	10 10	.....	" Interest	163	0 72	11 02	.....	.....	11 74
418 44	418 44	.....	.....	152	Cooke's Ferry Indians, Capital	127	377 44	.....	41 00	.....	418 44
29 92	2 92	.....	27 00	.....	" Interest	127	10 52	19 40	.....	.....	29 92
1,321 52	1,321 52	.....	.....	406	Coquitlam Reserve	175	.....	.....	1,321 52	.....	1,321 52
297 10	297 10	.....	.....	382	Coryatsaqua Reserve No. 2, Capital	171	297 10	.....	.....	.....	297 10
403 73	388 73	.....	15 00	.....	" Interest	171	370 36	33 37	.....	.....	403 73
132 99	.....	.....	132 99	52	Cowichan Band, Capital	103	122 59	.....	.....	10 40	132 99
1,985 33	862 18	10 40	1,112 75	.....	" Interest	103	929 17	52 59	1,003 57	.....	1,985 33
1,116 25	1,116 25	.....	.....	401	Cowichan Lake Band, Capital	103	1,116 25	.....	.....	.....	1,116 25
660 68	660 68	.....	.....	.....	" Interest	103	576 06	84 62	.....	.....	660 68
1,871 90	1,871 90	.....	.....	330	Deadman's Creek Reserve, Capital	160	1,871 90	.....	.....	.....	1,871 90
1,508 39	997 49	.....	510 90	.....	" Interest	160	1,014 09	144 30	350 00	.....	1,508 39
4,145 91	4,145 91	.....	.....	386	Douglas Lake Reserve, Capital	172	2,368 65	.....	1,777 26	.....	4,145 91
376 21	*7 44	.....	383 65	.....	" Interest	172	245 50	130 71	.....	.....	376 21

1,021 90	1,021 90	.....	.....	380	Duck Lake Reserve, Capital	170	1,021 90	.....	.....	.....	1,021 90
643 62	592 12	.....	51 50	.....	" Interest	170	564 31	79 31	.....	.....	643 62
626 91	626 91	.....	.....	322	Esquimalt Indians, Capital	158	626 91	.....	.....	.....	626 91
2,272 80	1,838 05	.....	434 75	.....	" Interest	158	1,944 24	128 56	200 00	.....	2,272 80
38,526 25	35,161 05	3,365 20	.....	360	Fort George Indians, Capital	166	38,349 78	.....	168 47	8 00	38,526 25
7,400 29	5,679 04	.....	1,721 25	.....	" Interest	166	5,221 71	2,178 58	.....	.....	7,400 29
262 01	77 98	.....	184 03	392	Fountain Band	173	249 53	12 48	.....	.....	262 01
3,355 45	3,355 45	.....	.....	56	Fraser Lake Band	104	.....	.....	.....	3,355 45	3,355 45
1,273 94	1,273 94	.....	.....	439	Gilford Island No. 1, Capital	187	1,273 94	.....	.....	.....	1,273 94
250 92	250 92	.....	.....	.....	" Interest	187	178 31	72 61	.....	.....	250 92
966 37	966 37	.....	.....	141	Halalt Indians, Capital	124	966 37	.....	.....	.....	966 37
280 27	205 27	.....	75 00	.....	" Interest	124	149 48	55 79	75 00	.....	280 27
72 05	72 05	.....	.....	347	Homais Reserve	163	54 33	2 72	15 00	.....	72 05
19,172 20	13,362 70	.....	5,809 50	341	Homathko Indians, Capital	162	19,172 20	.....	.....	.....	19,172 20
4,561 93	3,154 23	.....	1,407 70	.....	" Interest	162	2,519 97	1,084 61	957 35	.....	4,561 93
87 50	87 50	.....	.....	373	Hope Island Reserve, Capital	169	86 25	.....	.....	1 25	87 50
22 89	22 89	.....	.....	.....	" Interest	169	17 69	5 20	.....	.....	22 89
5,721 01	5,721 01	.....	.....	84	Hope Band, Indians, Capital	110	5,721 01	.....	.....	.....	5,721 01
1,079 66	370 71	.....	708 95	.....	" Interest	110	755 82	323 84	.....	.....	1,079 66
6,330 19	4,830 89	.....	1,499 30	118	Hunaechin Reserve, Capital	117	.....	.....	6,330 19	.....	6,330 19
11,442 03	343 20	11,098 83	.....	.....	" Interest	118	10,570 31	528 52	.....	343 20	11,442 03
717 83	.....	717 83	.....	229	Kaikalakum Reserve No. 25, Capital	143	717 83	.....	.....	.....	717 83
294 29	.....	294 29	.....	.....	" Interest	143	222 28	47 01	25 00	.....	294 29
8,669 26	8,669 26	.....	.....	385	Kamloops Reserve No. 1, Capital	172	8,669 26	.....	.....	.....	8,669 26
11,540 85	7,696 54	.....	3,844 31	.....	" Interest	172	4,340 37	650 48	6,550 00	.....	11,540 85
352 50	352 50	.....	.....	149	Kanaka Band, Capital	185	352 50	.....	.....	.....	352 50
340 72	340 72	.....	.....	.....	" Interest	185	307 71	33 01	.....	.....	340 72
3,627 03	2,492 43	.....	1,134 60	425	Katzie Band, Capital	178	938 26	.....	2,688 77	.....	3,627 03
234 96	.....	.....	234 96	.....	" Interest	178	89 57	51 39	94 00	.....	234 96
163 44	163 44	.....	.....	405	Kayoosh Reserve No. 1, Capital	186	163 44	.....	.....	.....	163 44
35 22	35 22	.....	.....	.....	" Interest	186	25 76	9 46	.....	.....	35 22
4,194 80	4,087 70	.....	107 10	454	Kimsquit Band No. 2, Capital	180	4,194 80	.....	.....	.....	4,194 80
553 34	431 70	.....	121 64	.....	" Interest	180	303 43	224 91	25 00	.....	553 34
316 90	119 84	.....	197 06	352	Kitseguecla Reserve, Capital	164	122 86	.....	.....	194 04	316 90
6 14	6 14	.....	.....	.....	" Interest	164	.....	6 14	.....	.....	6 14
283 20	282 84	0 36	.....	367	Kitseguecla Reserve No. 2, Capital	167	283 20	.....	.....	.....	283 20
177 45	177 45	.....	.....	.....	" Interest	167	155 51	21 94	.....	.....	177 45
82 55	78 27	4 28	.....	355	Kitselas Reserve, Capital	165	82 55	.....	.....	.....	82 55
1,158 40	1,158 40	.....	.....	.....	" Interest	165	956 45	51 95	150 00	.....	1,158 40
2,004 94	1,609 09	98 10	297 75	350	Kitsumkalyum Indians, Capital	164	2,004 94	.....	.....	.....	2,004 94
1,235 22	1,235 22	.....	.....	.....	" Interest	164	1,080 93	154 29	.....	.....	1,235 22
744 19	716 14	28 05	.....	351	Kitwanga Band, Capital	164	744 19	.....	.....	.....	744 19
1,073 71	1,050 16	23 55	.....	.....	" Interest	164	987 14	86 57	.....	.....	1,073 71
2,409 11	2,409 11	.....	.....	407	Klahoose Reserve, Nos. 7 and 8,—						
1,080 72	751 36	.....	329 36	.....	" Capital	175	2,401 61	.....	7 50	.....	2,409 11
					Interest	175	372 04	138 68	570 00	.....	1,080 72
165 40	165 40	.....	.....	431	Klaskino Reserve No. 1, Capital	187	165 40	.....	.....	.....	165 40
26 07	26 07	.....	.....	.....	" Interest	187	16 95	9 12	.....	.....	26 07

Indian Trust Funds: Summary of Accounts–Continued—**Fonds fiduciaire des Indiens: Sommaire des comptes**–Suite

Total	Balance March 31, 1924 — Solde 31 mars 1924	Refunds and Transfers — Remboursements et virements	Expenditure — Dépenses	No. of Account — N° du compte	Name of Account — Titre du compte	Page in Part I — Page dans la partie I	Balance April 1, 1923 — Solde 1er avril 1923	Interest and Grants — Intérêts et subventions	Collections — Perceptions	Refunds and Transfers — Remboursements et virements	Total
$ cts.	$ cts.	$ cts.	$ cts.		*Indians of British Columbia*—Continued *Indiens de la Colombie-Britannique*—Suite		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
989 25	636 50	3 75	349 00	368	Kshish Reserve No. 4, Capital	168	989 25				989 25
619 70	619 70				" Interest	168	543 08	76 62			619 70
482 95	482 95			312	Kuper Island Reserve, Capital	157	482 95				482 95
443 02	423 02		20 00		" Interest	157	398 93	44 09			443 02
122 80	122 80			364	Kuthlath (Yale) No. 3, Capital	186	122 80				122 80
117 82	117 82				" Interest	186	106 36	11 46			117 82
254 47	254 47			450	Kwatse Reserve, No. 3, Capital	187	254 47				254 47
55 43	55 43				" Interest	187	40 67	14 76			55 43
435 96	435 96			291	Kwiahkah Band, Capital	154	435 96				435 96
49 83	0 03		49 80		" Interest	154	26 70	23 13			49 83
12,903 63	12,890 88		12 75	258	Laichkwiltach Band, Capital	149	12,473 08		430 55		12,903 63
1,616 20	1,116 25		499 95		" Interest	149	850 04	666 16	100 00		1,616 20
1,844 04	1,674 24		169 80	378	Langley Reserve, Capital	170	1,214 16		629 88		1,844 04
84 00	1 88		82 12		" Interest	170	22 18	61 82			84 00
346 01	346 01			292	Little Lake Band, Capital	154	346 01				346 01
337 47	216 97		120 50		" Interest	154	304 92	32 55			337 47
1,952 00	1,952 00			302	Long Lake Reserve, Capital	186	1,952 00				1,952 00
97 60	97 60				" Interest	186		97 60			97 60
148 05	148 05			393	Long Lake Reserve No. 7, Capital	173	148 05				148 05
62 46	10 90		51 56		" Interest	173	52 44	10 02			62 46
1,154 59	1,154 59			111	Lower Kootenay Indians, Capital	116	1,146 83		7 76		1,154 59
88 79	45 29		43 50		" Interest	116	29 95	58 84			88 79
584 25	584 25			329	Lower Similkameen Res. Nos. 3, 5, 7, and 8 Capital	160	584 25				584 25
346 97	284 69		62 28		" " Interest	160	302 63	44 34			346 97
606 25	606 25			331	Lower Similkameen Res. Nos. 10 and 105 Capital	186	606 25				606 25
679 45	679 45				" " Interest	186	618 23	61 22			679 45
192 85	192 85			266	Lyacksun Band, Capital	185	192 85				192 85
94 44	94 44				" Interest	185	80 76	13 68			94 44
1,065 60	968 35		97 25	151	Lytton Band, Capital	127	1,065 60				1,065 60
53 28	7 38		45 90		" Interest	127		53 28			53 28
790 60	790 60			274	Mameset Band, Capital	185	790 60				790 60
925 08	925 08				" Interest	185	843 38	81 70			925 08

21 79	21 79			242	Marktosis Reserve, No. 15	185	20 75	1 04			21 79
380 51	380 51			404	Massett Indians	175	5 25	0 26	375 00		380 51
4,649 40	4,649 40			129	Matsquisahhahcon Band, Capital	120	4,503 72		145 68		4,649 40
1,971 80	1,927 32		44 48		" Interest	120	1,620 58	306 22	45 00		1,971 80
21 00	21 00			400	Mauvais (Bonaparte) Band, Capital	186	21 00				21 00
6 25	6 25				" Interest	186	4 95	1 30			6 25
59,453 04	54,712 84	4,740 20		340	Metlakatla Indians, Capital	162	59,453 04				59,453 04
11,816 99	2,540 24		9,276 75		" Interest	162	8,423 18	3,393 81			11,816 99
2,515 26		2,515 26		395	Mission Reserves No. 1, Capital	174	2,515 26				2,515 26
209 90		209 90			" Interest	174	57 19	128 62		24 09	209 90
545 09	545 09			284	Miyuke Band, Capital	186	545 09				545 09
56 58	56 58				" Interest	186	27 93	28 65			56 58
111 11	111 11			53	Musqueam Indians, Capital	103			111 11		111 11
3,930 00	0 46		3,929 54		" Interest	103			3,930 00		3,930 00
47 87	47 87			128	Nakwakto Band, Capital	185	47 87				47 87
2 39	2 39				" Interest	185		2 39			2 39
60,947 30	50,087 33	6,293 50	4,566 47	176	Nanaimo River Band, Capital	132	60,947 30				60,947 30
8,935 44	4,611 64		4,323 80		" Interest	132	5,326 73	3,313 70	230 00	65 01	8,935 44
206 60	206 60			344	Nanoose Reserve, Capital	186	206 60				206 60
41 27	41 27				" Interest	186	29 47	11 80			41 27
4,217 48	4,217 48			134	New Westminster Band, Capital	121	4,217 48				4,217 48
10,770 25	10,692 20		78 05		" Interest	122	8,074 64	614 61	2,081 00		10,770 25
675 11	675 11			126	Nicoamen Band, Capital	120	675 11				675 11
260 77	128 37		132 40		" Interest	120	216 20	44 57			260 77
175 18	175 18			275	Nimkish Reserve	152			175 18		175 18
1,685 10	1,685 10			217	Niskonlith Band, Capital	185	1,685 10				1,685 10
1,135 36	1,135 36				" Interest	185	1,001 05	134 31			1,135 36
1,549 36	1,549 36			320	Niskat Band	186	1,475 58	73 78			1,549 36
31 38	31 38			276	Niskeet Band	185	29 89	1 49			31 38
1,530 09	1,530 09			412	Nitinat Band No. 15, Capital	175	1,530 09				1,530 09
118 24	34 34		83 90		" Interest	175	1 65	76 59	40 00		118 24
753 60	753 60			434	Nkaia (Lytton Res. 25 and 26), Capital	187	753 60				753 60
208 23	208 23				" Interest	187	162 43	45 80			208 23
5,638 75	4,967 88	500 00	170 87	387	North Thompson Reserve, Capital	172	4,074 14		1,564 61		5,638 75
2,569 76	2,499 40		70 36		" Interest	172	2,202 67	313 84	53 25		2,569 76
608 38	608 38			157	Ohamil Band, Capital	128	498 29		110 09		608 38
82 39	30 39		52 00		" Interest	128	54 74	27 65			82 39
1,335 50	1,335 50			172	Ohiat Band, Capital	131	1,334 75		0 75		1,335 50
83 26	30 61		52 65		" Interest	131	4 31	66 95	12 00		83 26
2,352 30	2,352 30			94	Okanagan Band, Capital	112	2,352 30				2,352 30
2,645 15	1,032 97		1,612 18		" Interest	112	534 27	144 32	1,966 56		2,645 15
1,111 15	1,111 15			366	Oregon Jack Creek, Nos. 3, 4, 5, Capital	167	820 75		290 40		1,111 15
482 66	478 81		3 85		" Interest	167	420 59	62 07			482 66
4,299 03	2,254 03		2,045 00	306	Osoyoos Reserve, Capital	157	4,299 03				4,299 03
1,740 21	1,390 21		350 00		" Interest	157	1,405 01	285 20	50 00		1,740 21
699 60	699 60			383	Panquachin Reserve, Capital	171	699 60				699 60
431 07	413 07		18 00		" Interest	171	360 09	52 98	18 00		431 07
4,648 80	4,648 80			324	Patcheena Reserve, Capital	159	4,648 80				4,648 80
1,102 07	1,094 07		8 00		" Interest	159	680 60	266 47	155 00		1,102 07

Indian Trust Funds: Summary of Accounts–Continued—**Fonds fiduciaire des Indiens: Sommaire des comptes**–Suite

Total	Balance March 31, 1924 — Solde 31 mars 1924	Refunds and Transfers — Rembour-sements et virements	Expendi-ture — Dépenses	No. of Account — N° du compte	Name of Account — Titre du compte	Page in Part I — Page dans la partie I	Balance April 1, 1923 — Solde 1er avril 1923	Interest and Grants — Intérêts et sub-ventions	Collections — Perceptions	Refunds and Transfers — Rembour-sements et virements	Total
$ cts.	$ cts.	$ cts.	$ cts.		*Indians of British Columbia*—Continued *Indiens de la Colombie-Britannique*—Suite		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
120 75	120 75	.....	.....	323	Pavilion (Williams Lake), Capital.....	159	120 75	.....	.....	.....	120 75
14 48	9 23	.....	5 25	.....	" Interest.....	159	8 04	6 44	.....	.....	14 48
5,469 37	5,469 37	.....	.....	349	Penticton Reserve, Capital.....	163	5,391 49	.....	77 88	.....	5,469 37
1,999 18	1,649 18	.....	350 00	.....	" Interest.....	164	1,302 00	334 68	350 00	12 50	1,999 18
230 25	230 25	.....	.....	416	Pibbet's (Burn's Lake No. 2), Capital..	187	230 25	.....	.....	.....	230 25
128 20	128 20	.....	.....	.....	" Interest.	187	111 13	17 07	.....	.....	128 20
1,483 72	.....	1,483 72	.....	346	Poquiosen Skamain Indians, Capital....	163	1,376 47	.....	107 25	.....	1,483 72
404 29	.....	404 29	.....	.....	" Interest...	163	319 49	84 80	.....	.....	404 29
1,528 82	1,528 82	.....	.....	162	Popkum Band, Capital.....	129	1,138 05	.....	274 45	116 32	1,528 82
133 33	133 33	.....	.....	.....	" Interest.....	129	72 79	60 54	.....	.....	133 33
355 47	347 72	7 75	.....	339	Port Simpson Indians, Capital.....	161	355 47	.....	.....	.....	355 47
35 19	6 54	.....	28 65	.....	" Interest.....	162	16 59	18 60	.....	.....	35 19
9,861 02	9,861 02	.....	.....	402	Quam Reserve No. 7, Capital.....	174	9,823 41	.....	37 61	.....	9,861 02
1,387 58	1,387 58	.....	.....	.....	" Interest.....	174	853 72	533 86	.....	.....	1,387 58
2,513 04	2,513 04	.....	.....	435	Quatsino Band, Capital.....	179	2,513 04	.....	.....	.....	2,513 04
257 79	10 79	.....	247 00	.....	" Interest.....	179	125 85	131 94	.....	.....	257 79
1,117 53	1,117 53	.....	.....	345	Quesnel Reserve, Capital.....	163	969 18	.....	148 35	.....	1,117 53
40 66	40 66	.....	.....	.....	" Interest.....	163	*7 43	48 09	.....	.....	40 66
753 71	753 71	.....	.....	88	Saanich Band, Capital.....	110	753 71	.....	.....	.....	753 71
1,802 15	1,681 29	.....	120 86	.....	" Interest.....	111	1,466 16	110 99	225 00	.....	1,802 15
476 15	476 15	.....	.....	153	Salmon Arm Reserve, Capital.....	127	476 15	.....	.....	.....	476 15
159 69	159 69	.....	.....	.....	" Interest.....	127	128 46	30 23	1 00	.....	159 69
2,797 92	2,797 92	.....	.....	55	Scowlitz or Harrison Riv. Res., Capital	104	1,477 27	.....	1,320 65	.....	2,797 92
315 51	282 86	.....	32 65	.....	" Interest	104	150 94	81 41	83 16	.....	315 51
18,882 43	16,026 69	116 32	2,739 42	369	Seabird Island Band, Capital.....	168	18,575 93	.....	306 50	.....	18,882 43
4,004 80	3,377 95	.....	626 85	.....	" Interest.....	168	2,929 53	1,075 27	.....	.....	4,004 80
1,281 72	1,281 72	.....	.....	336	Semiahmoo Band, Capital.....	161	1,281 72	.....	.....	.....	1,281 72
897 18	631 71	.....	265 47	.....	" Interest.....	161	686 76	98 42	112 00	.....	897 18
2,632 41	2,632 41	.....	.....	389	Seshart Reserve, Capital.....	172	2,632 41	.....	.....	.....	2,632 41
534 00	249 05	.....	284 95	.....	" Interest.....	173	383 22	150 78	.....	.....	534 00
226 00	226 00	.....	.....	215	Seton Lake Indians, Capital.....	140	226 00	.....	.....	.....	226 00
20 88	0 33	.....	20 55	.....	" Interest.....	140	9 12	11 76	.....	.....	20 88
664 25	.....	589 25	75 00	203	Seymour Creek Band, Capital.....	138	664 25	.....	.....	.....	664 25
34 02	.....	34 02	.....	.....	" Interest.....	138	0 77	33 25	.....	.....	34 02

3 20	3 20	.....	.....	415	Shuswap Band (Kootenay), Capital	187	3 20	.....	.....	.....	.....	3 20
18 87	18 87	.....	.....	.....	" Interest	187	17 82	1 05	.....	.....	.....	18 87
599 66	599 66	.....	.....	384	Shuswap Reserve, Capital	171	599 66	.....	.....	.....	.....	599 66
1,414 44	1,329 34	.....	85 10	.....	" Interest	171	1,268 53	93 41	52 50	.....	.....	1,414 44
89 60	89 60	.....	.....	148	Siska Band, Capital	126	89 60	.....	.....	.....	.....	89 60
96 48	89 48	.....	7 00	.....	" Interest	126	87 62	8 86	.....	.....	.....	96 48
189 00	189 00	.....	.....	365	Siska Flat Reserve No. 3, Capital	186	189 00	.....	.....	.....	.....	189 00
104 50	104 50	.....	.....	.....	" Interest	186	90 52	13 98	.....	.....	.....	104 50
100 00	100 00	.....	.....	158	Skawahlook Band, B.C., Capital	185	100 00	.....	.....	.....	.....	100 00
15 64	15 64	.....	.....	.....	" Interest	185	10 13	5 51	.....	.....	.....	15 64
1,934 46	1,876 71	.....	57 75	381	Skidegate Reserve	171	1,842 34	92 12	.....	.....	.....	1,934 46
26 68	26 68	.....	.....	422	Skulkayn Indians, Capital	177	26 68	.....	.....	.....	.....	26 68
2,287 56	234 08	.....	2,053 48	.....	" Interest	177	640 71	33 37	1,613 48	.....	.....	2,287 56
4,188 71	4,188 71	.....	.....	371	Skumalasph Reserve, Capital	186	4,188 71	.....	.....	.....	.....	4,188 71
731 27	731 27	.....	.....	.....	" Interest	186	496 99	234 28	.....	.....	.....	731 27
84 50	84 50	.....	.....	150	Skuppa Band, Capital	185	84 50	.....	.....	.....	.....	84 50
150 14	150 14	.....	.....	.....	" Interest	185	138 97	11 17	.....	.....	.....	150 14
423 00	423 00	.....	.....	388	Skutz Reserve, Capital	186	423 00	.....	.....	.....	.....	423 00
246 90	246 90	.....	.....	.....	" Interest	186	215 00	31 90	.....	.....	.....	246 90
83 73	83 73	.....	.....	110	Skwah Reserve, Capital	116	30 27	.....	53 46	.....	.....	83 73
377 87	3 37	.....	374 50	.....	" Interest	116	6 91	1 86	274 50	94 60	.....	377 87
575 03	575 03	.....	.....	432	Skway Band, Capital	178	550 98	.....	24 05	.....	.....	575 03
57 11	57 11	.....	.....	.....	" Interest	178	28 15	28 96	.....	.....	.....	57 11
127 30	127 30	.....	.....	348	Skwulwailum (Squamish) Res	155	121 24	6 06	.....	.....	.....	127 30
27,466 55	23,009 02	.....	4,457 53	297	Sliammon Band, Capital	155	22,289 86	.....	5,176 69	.....	.....	27,466 55
3,921 52	2,518 63	.....	1,402 89	.....	" Interest	186	2,523 84	1,240 68	157 00	.....	.....	3,921 52
16 05	16 05	.....	.....	277	Soda Creek Reserve, Capital	186	16 05	.....	.....	.....	.....	16 05
3 32	3 32	.....	.....	.....	" Interest	149	2 40	0 92	.....	.....	.....	3 32
9 95	4 95	.....	5 00	253	Somenos Band	103	4 71	0 24	5 00	.....	.....	9 95
10,248 49	10,248 49	.....	.....	51	Songhees Band, Capital	103	10,248 49	.....	.....	.....	.....	10,248 49
1,614 20	716 60	.....	897 60	.....	" Interest	187	775 50	551 20	287 50	.....	.....	1,614 20
12 90	12 90	.....	.....	429	Sooke Reserve, Capital	187	12 90	.....	.....	.....	.....	12 90
4 39	4 39	.....	.....	.....	" Interest	115	3 57	0 82	.....	.....	.....	4 39
2,216 31	2,216 31	.....	.....	107	Spallumcheen Band, Capital	115	1,959 89	.....	256 42	.....	.....	2,216 31
606 27	227 77	.....	378 50	.....	" Interest	129	243 12	110 15	253 00	.....	.....	606 27
177 86	177 86	.....	.....	160	Spuzzum Band, Capital	129	177 86	.....	.....	.....	.....	177 86
28 02	9 02	.....	19 00	.....	" Interest	170	18 22	9 80	.....	.....	.....	28 02
158,150 34	157,731 13	.....	419 21	54	Squamish Band, Capital	170	68,414 80	.....	33,196 38	56,539 16	.....	158,150 34
38,504 00	17,812 00	24 09	20,667 91	.....	" Interest	104	10,351 40	3,938 31	556 30	23,657 99	.....	38,504 00
127 50	127 50	.....	.....	379	Squamish Reserve No. 3, Capital	104	30 00	.....	97 50	.....	.....	127 50
1 50	1 50	.....	.....	.....	" Interest	185	.....	1 50	.....	.....	.....	1 50
666 02	666 02	.....	.....	163	Squawtits Band, Capital	185	666 02	.....	.....	.....	.....	666 02
43 07	43 07	.....	.....	.....	" Interest	166	9 30	33 77	.....	.....	.....	43 07
359 00	359 00	.....	.....	358	Squiala Reserve, Capital	166	359 00	.....	.....	.....	.....	359 00
18 66	6 31	.....	12 35	.....	" Interest	186	0 68	17 98	.....	.....	.....	18 66
207 63	207 63	.....	.....	396	Stellaquo Reserve, Capital	186	207 63	.....	.....	.....	.....	207 63
260 03	260 03	.....	.....	.....	" Interest	186	237 76	22 27	.....	.....	.....	260 03
1 87	1 87	.....	.....	398	Stony Creek Band, Capital	186	1 87	.....	.....	.....	.....	1 87
113 37	113 37	.....	.....	.....	" Interest	...	107 88	5 49	.....	.....	.....	113 37

Indian Trust Funds: Summary of Accounts–Concluded—**Fonds fiduciaire des Indiens: Sommaire des comptes**–Fin

Total	Balance March 31, 1924 — Solde 31 mars 1924	Refunds and Transfers — Remboursements et virements	Expenditure — Dépenses	No. of Account — N° du compte	Name of Account — Titre du compte	Page in Part I — Page dans la partie I	Balance April 1, 1923 — Solde 1er avril 1923	Interest and Grants — Intérêts et subventions	Collections — Perceptions	Refunds and Transfers — Remboursements et virements	Total
$ cts.	$ cts.	$ cts.	$ cts.		*Indians of British Columbia*—Concluded *Indiens de la Colombie-Britannique*—Fin		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
650 50	642 50		8 00	186	Stryen Reserve No. 9	134	619 52	30 98			650 50
13,226 92	12,130 92		1,096 00	112	Sumas Lake Band, Capital	116	13,038 20		188 72		13,226 92
3,838 93	1,560 40		2,278 53		" Interest	117	2,732 11	788 52	318 30		3,838 93
52 50	52 50			343	Taché or Tactee Reserve	186	50 00	2 50			52 50
440 17	440 17			124	Texas Lake, Capital	185	440 17				440 17
133 16	133 16				" Interest	185	105 86	27 30			133 16
10 40			10 40	397	Tobacco Plains Reserve, Capital	174	10 40				10 40
1,500 52			1,500 52		" Interest	174		52	1,500 00		1,500 52
224 65	224 65			430	Toquart Band, Capital	187	224 65				224 65
73 00	73 00				" Interest	187	58 83	14 17			73 00
20 00	20 00			314	Towinoch Band, Capital	186	20 00				20 00
19 01	19 01				" Interest	186	17 15	1 86			19 01
57 50	13 74		43 76	359	Tsawwassen Reserve, Capital	166	57 50				57 50
4 49	4 49				" Interest	166	1 54	2 95			4 49
22,245 47	17,357 09		4,888 38	133	Tsooahdie Seechelt, Capital	121	11,376 14		10,869 33		22,245 47
3,922 73	2,117 52		1,805 21		" Interest	121	977 94	617 70	2,327 09		3,922 73
291 81			291 81	436	Tzeachten Band No. 13, Capital	179	291 81				291 81
15 04			15 04		" Interest	179	0 43	14 61			15 04
4,563 20	4,563 20			159	Union Bar Band, Capital	128	3,393 03		1,170 17		4,563 20
479 72	434 32		45 40		" Interest	129	293 40	184 32	2 00		479 72
1,843 96	1,843 96			204	Unpukpulquatum Band	185	1,756 15	87 81			1,843 96
966 80	966 80			333	Upper Similkameen Indians, Capital	160	966 80				966 80
2,898 66	2,823 66		75 00		" Interest	160	2,666 97	181 69	50 00		2,898 66
14 25	14 25			287	Village Island Band, Capital	186	14 25				14 25
2 25	2 25				" Interest	186	1 46	79			2 25
3,349 62		3,349 62		411	Waiwaikum Reserve, No. 14, Capital	175	3,349 62				3,349 62
643 07		605 67	37 40		" Interest	175	452 94	190 13			643 07
9,164 91	9,164 91			390	Wewayakum Reserve, Capital	173	7,862 13		1,302 78		9,164 91
2,298 56	1,708 56		590 00		" Interest	173	1,814 72	483 84			2,298 56
1,270 23	1,270 23			313	Whonock Band, Capital	158	1,238 27		31 96		1,270 23
325 82	120 72		205 10		" Interest	158	79 91	65 91	180 00		325 82
43 70	43 70			410	Williams Lake Reserve No. 1, Capital	186	43 70				43 70
2 19	2 19				" Interest	186		2 19			2 19
6,187 25	6,187 25			414	Witzamagon Band, Capital	176	6,187 25				6,187 25
628 90	590 55		38 35		" Interest	176	304 32	324 58			628 90

1,476 69	1,476 69	.....	.....	125	Yale Indians (Ruby Creek), Capital...	119	1,454 99	.....	21 70	.....	1,476 69
86 41	3 41	.....	83 00	.....	" Interest...	119	1 58	72 83	12 00	.....	86 41
15,661 50	.....	15,661 50	.....	108	Yekuaupsum Reserve No. 18, Capital..	115	15,661 50	.....	.....	.....	15,661 50
3,109 00	.....	2,563 11	545 89	.....	" Interest .	115	2,215 17	893 83	.....	.....	3,109 00
58 32	39 82	.....	18 50	119	Yuquot Indians.....	118	55 54	2 78	.....	.....	58 32
159 43	157 63	1 80	.....	372	Zimagord Reserve, Capital.....	168	159 43	.....	.....	.....	159 43
153 04	153 04	.....	.....	.....	" Interest.....	168	138 16	14 88	.....	.....	153 04
87 20	87 20	.....	.....	194	Yukon Indians, Capital.....	185	87 20	.....	.....	.....	87 20
52 57	52 57	.....	.....	.....	" Interest.....	185	45 91	6 66	.....	.....	52 57
					Individual Accounts *Comptes individuels*						
1,112 38	1,064 38	.....	48 00	96	Marion Tenesco Commando.....	112	1,059 41	52 97	.....	.....	1,112 38
3,484 30	3,320 30	.....	164 00	237	John Bull Makateneni.....	145	3,318 38	165 92	.....	.....	3,484 30
1,591 84	1,511 84	.....	80 00	238	Mary Ann Makateneni.....	145	1,516 04	75 80	.....	.....	1,591 84
160 91	133 86	.....	27 05	252	Jocko McDougall.....	149	153 25	7 66	.....	.....	160 91
1,593 23	1,521 23	.....	72 00	224	Gabriel Tenesco.....	142	1,517 36	75 87	.....	.....	1,593 23
1,142 65	1,032 65	.....	110 00	99	Peter Tenesco and C. T. Dubé.....	113	1,088 24	54 41	.....	.....	1,142 65
					General Accounts *Comptes généraux*						
651,420 11	620,400 10	.....	31,020 01	11	Five per cent Annuities Account.....	180	620,400 10	31,020 01	.....	.....	651,420 11
				74	Province of Quebec Indian Fund,						
107,846 30	107,846 30	.....	.....		Capital...	181	107,846 30	.....	.....	.....	107,846 30
37,438 30	30,510 02	.....	6,928 28	...	" Interest...	181	30,390 03	6,998 62	49 65	.....	37,438 30
495 00	.....	.....	495 00	76	Suspense Account.....	181	.....	.....	495 00	.....	495 00
173,372 59	150,462 07	.....	22,910 52	201	Indian Savings Account.....	181	133,324 87	6,666 24	33,381 48	.....	173,372 59
16,324 00	6,566 30	742 41	9,015 29	310	Prevention of Liquor Traffic.....	182	6,144 91	3,307 25	6,771 84	100 00	16,324 00
17,306 86	7,295 22	.....	10,011 64	440	Bull Fund Account.....	182	13,093 94	654 70	3,558 22	.....	17,306 86
5,393 90	3,738 71	.....	1,655 19	441	Stock Sales Account.....	182	4,123 37	206 17	1,064 36	.....	5,393 90
5,770 40	2,474 86	.....	3,295 54	442	Blood Ranch Account.....	183	3,367 08	168 35	2,234 97	.....	5,770 40
994 17	556 97	13 95	423 25	443	Peigan Ranch Account.....	183	.....	.....	909 27	84 90	994 17
214 68	41 84	.....	172 84	444	Stony Ranch Account.....	183	136 94	6 85	70 89	.....	214 68
658 00	224 66	.....	433 34	445	Portage la Prairie Farm Account.....	183	613 38	30 67	.....	13 95	658 00
278 66	89 61	.....	189 05	446	Pelly Farm Account.....	183	265 39	13 27	.....	.....	278 66
10 71	10 71	.....	.....	447	File Hills Farm Account.....	187	10 20	51	.....	.....	10 71
1,652 78	1,233 66	.....	419 12	448	Carlton Farm Account.....	183	1,427 33	71 36	154 09	.....	1,652 78
45 16	45 16	.....	.....	453	Qu'Appelle Crop Account.....	187	43 01	2 15	.....	.....	45 16
28,614 09	.....	15,762 33	12,851 76	455	Soldier Settlement Board Account.....	185	4,181 24	.....	24,397 15	35 70	28,614 09
4,893 00	.....	4,893 00	.....	457	Mohawk Institute.....	184	4,660 00	233 00	.....	.....	4,893 00
				459	Chippewas and Mississaguas Claim Ac-						
400,000 00	.....	.....	400,000 00		count.....	184	.....	.....	400,000 00	.....	400,000 00
13,658,914 73	11,931,368 74	188,129 34	1,539,416 65	.....		...	11,520,393 96	592,209 07	995,285 46	551,026 24	13,658,914 73

1.—Batchawana Indians, Ont.	Dr.	Cr.
Capital	$ cts.	$ cts.
Balance, April 1, 1923, $86,931.06; land sold, $398.33	.....	87,329 39
Share of funds paid to enfranchised Indians	2,857 47	
House for day school	50 00	
Balance, March 31, 1924	84,421 92	
	87,329 39	87,329 39
Interest—Intérêt		
Balance, April 1, 1923	.....	2,415 42
Interest, 6 p. c. on $3,739.16, 5 p. c. on $85,607.32	.....	4,504 71
Collections: seed, $21.70; assignment fees, $6	.....	27 70
Refund to Casual Revenue for bonuses paid in 1922-23	144 37	
Interest money distributed	1,834 95	
Chief, 12 m. to Dec. 31, $100; constable, 11 m. to Feb. 28, $55	155 00	
Physician, Dr. A. S. McCaig, 12 m. to Dec. 31	500 00	
Hospital, $626.50; medical attendance, $10.20	636 70	
Compensation for loss by fire	21 00	
Burial expenses, $30; relief supplies, $630.50	660 50	
Batchawana Bay school: teachers, Rose Chaput, 6 m. to June 30, $300, Isabelle Peltier, 4 m. to Dec. 31, $280; caretaker, $36; rent, 14 m., $35; wood, 3 cords, $91; repairs, $198.80; supplies and various small payments, $66.05	1,006 85	
Garden River, Roman Catholic School: teachers, Mildred Toner, 6 m. to June 30, $200, less $65 paid in 1922-23, Rose Chaput, 4 m. to Dec. 31, $160; inspection, $16.10; caretaker, $54; transporting pupils, $164.75; supplies, $103.32; wood, $162; repairs, $345.63; total, 1,140.80; less $554.53 paid from Trust Account 12	586 27	
Goulais Bay school: teachers, Angela Toner, 6 m. to June 30, $266, Hazel Thero, 3¼ m. to Dec. 31, $130; caretaker, $24; prizes, $7.50; wood, $184.94; supplies and repairs, $66.35; total, $678.79; less $396 paid from Trust Account 12	282 79	
Balance, March 31, 1924	1,119 40	
	6,947 83	6,947 83

2.—Chippewas of Beausoleil, Ont.		
Capital		
Balance, April 1, 1923	.....	125,487 98
Land sold, $619.48; timber dues, $2,450.88; loans, $760	.....	3,830 36
Transfer from Trust Acct. 459, share of treaty money	.....	75,432 28
Loans to Indians	270 00	
Balance March 31, 1924	204,480 62	
	204,750 62	204,750 62
Interest—Intérêt		
Balance, April 1, 1923	.....	6,097 54
Interest, 6 p. c. on $6,203.57, 5 p. c. on $125,381.95	.....	6,641 31
Transfer of interest from Trust Account 11, Five per cent Annuities	.....	1,716 74
Collections: rents, $110.83; loans, $216.34; seed grain, $423.28; miscellaneous, $131	.....	881 45
Refund to Casual Revenue for bonuses paid in 1922-23	142 50	
Interest distributed, $5,547; rent money distributed, $28	5,575 00	
Chief, $50; secretary, $60; councillors, 4, $80; bush rangers, $40; messenger, $50; sextons, 2, $55; truant officer, $100; janitor, $50; pensioners, 13, $156	641 00	
Expenses of chief and secretary on trip to Ottawa	92 70	

2.—Chippewas of Beausoleil, Ont.—*Concluded*	Dr.	Cr.
Interest—Concluded—Intérêt—Fin	$ cts.	$ cts.
Physician, Dr. A. S. McDonald, 12 m. to Feb. 28	400 00	
Hospitals, $80.50; medical attendance, $66.50	147 00	
Burials, $165; telephone rental, 18 m., $42.44	207 44	
Seed: grain, 256½ bush., $250.50; potatoes, 126 bags, $109.75	360 25	
Relief supplies, $15; general repairs, $184.65	199 65	
Christian Island school: teacher, Lorenzo Big Canoe, 10 m. to Dec. 31, $872; inspection, $16.75; supplies, $12.79; wood, 8 cords, $56; repairs, $60.60	1,018 14	
Balance, Mar. 31, 1924	6,553 36	
	15,337 04	15,337 04

3—Chippewas of Nawash, Ont.

Capital

Balance, April 1, 1923	.....	358,724 35
Collections: loans, $1,384.76; timber dues, $130.30; sales, $84.15	.....	1,599 21
Transfer from Trust Acct. 6, shares of Indians	.....	683 77
Claims against estate of late Peter Paul for goods supplied	306 82	
Loans, $1,460.31; loan money erroneously credited in 1922-23, $17.35.	1,477 66	
Transfer to Trust Acct. 15 Capital, share of Indians	2,071 34	
Balance, March 31, 1924	357,151 51	
	361,007 33	361,007 33

Interest—Intérêt

Balance, April 1, 1923	.....	9,435 11
Interest, 6 p.c. on $66,181.68; 5 p.c. on $301,977.78	.....	19,069 79
Transfer of interest from Trust Acct. 11, Five per cent Annuities	.....	2,932 62
Collections, $1,603.26; insurance premiums, 3, $138.75	138 75	1,603 26
Refund to Casual Revenue for bonuses paid in 1922-23	441 00	
Interest distributed, $15,988.50; mother's allowance, 12 m., $60	16,048 50	
Chief, $125; councillors, 4, $120; secretary, $75; messengers, $20; constable, $35; truant officer, $35; hall janitor, $50; sextons, 2, $60; pensioners, $440	960 00	
Medical attendance, $119.95; veterinary's services, $21	140 95	
Tuition fees, 14 m., $258.50; board and lodging for student, 16 m., $60	318 50	
Care of sick Indians, $542.82; relief, $134.35; burials, $204.31	881 48	
Transportation, $37.60; fishing license, $20; piano, $150	207 60	
Council house repairs, $400; threshing and supplies, $93.80	493 80	
Roadwork, $707.05; culvert pipes, 9, $321.30; fencing, $31.50	1,059 85	
Sawmill and furnace repairs, $96.71; small items, $58.93	155 64	
Bull, $100; freight and keep of bull, $171.35; seed, $210.23	481 58	
Advertising, $12.71; printing, $10.25	22 96	
Cape Croker school: teacher, Mary Moffitt, 12 m. to Dec. 31, $720; inspections, $26.07; janitor, $50; wood, $92; supplies, $119.81; repairs, $24.20	1,032 08	
Port Elgin school: teacher, May Timmerman, 12 m. to Dec. 31, $585; inspections, $26.07; janitor, $25; wood, $143; supplies, $49.37; repairs, $11.50	839 94	
Sidney Bay school: teachers, Isabella McIvor, retiring allowance to Dec. 31, $112.50; Mabel Jones, 6 m. to June 30, $329; Mary McGarvey, Sept. 15 to Dec. 31, $192.50; inspections, 3, $26.06; janitor, $45; supplies, $27.05; repairs, $61.96	794 07	
Balance, March 31, 1924	9,024 08	
	33,040 78	33,040 78

4.—Chippewas of Rama, Ont.	Dr.	Cr.
Capital	$ cts.	$ cts.
Balance, April 1, 1923, $30,835.27; land sold, $577.90	.....	31,413 17
Transfer from Trust Acct. 19, shares of transferred Indians	.....	2,432 06
Transfer of treaty money from Trust Acct 459	.....	74,931 68
Transfer, shares of Indians transferred to Trust Acct. 20	1,060 64	
Land money distributed, $200; surveying Fair ground, $37.40	237 40	
Balance, March 31, 1924	107,478 87	
	108,776 91	108,776 91
Interest—Intérêt		
Balance, April 1, 1923	.....	353 04
Interest, 6 p.c. on $12,995.11, 5 p.c. on $18,193.20	.....	1,689 37
Transfer of interest from Trust Account 11, Five per cent Annuities	.....	1,806 00
Transfer from Trust Account 459, treaty shares	.....	50 00
Collections: rents, $140.09; miscellaneous, $208.29	.....	348 38
Interest distributed, $797.69; rent money distributed, $65	862 69	
Refund to Casual Revenue for bonuses paid in 1922-23	150 00	
Chief, $75; secretary, $25; councillors, 3, $75; caretaker, $20; constable and truant officer, $73.88; bush ranger, $20; sexton, $20	308 88	
Physician, Dr. Wm. Gilpin, 12 m., $500; relief supplies, $198.13	698 13	
Hospitals, $99; medical attendance, $70; care of sick, $30	199 00	
Burial expenses, $199.60; grant for Fall Fair, $50	249 60	
Delegates to Ottawa, $123.25; insurance premium, $87.95	211 20	
Telephone service, $9.60; electric light, $28.16; wood, $24.50	62 26	
Vegetable seeds, $52.89; snow shovelling, $31.50	84 39	
Repairs: council hall, $199.62; culvert, $26.50	226 12	
Advertising, $7.50; small items, $30.08	37 58	
Rama school: teacher, Wanda Bowman, 10 m. to Dec. 31, $540; inspection, $19.90; caretaker, $81.25; wood, $96; furnace, $79.43; supplies and repairs, $85.22	901 80	
Balance, March 31, 1924	255 14	
	4,246 79	4,246 79

5.—Chippewas of Sarnia, Ont.		
Capital		
Balance, April 1, 1923, $174,396.53; land payments, $3,879.38	.....	178,275 91
Land money distributed, $3,161.23; work on drains, $87	3,248 23	
Balance, March 31, 1924	175,027 68	
	178,275 91	178,275 91
Interest—Intérêt		
Balance, April 1, 1923	.....	9,418 86
Interest, 6 p.c. on $31,484.10; 5 p.c. on $152,331.29	.....	9,505 61
Transfer of interest from Trust Acct. 11, Five per cent Annuities	.....	2,600 00
Collections: land sales, $2,850; rents, $465; loans, $40.93	.....	3,355 93
Land money returned on account of Indian debts	.....	450 00
Distributions: interest, $5,174.11; land money, $600; rents, $425	6,199 11	
Refund to Casual Revenue for bonuses paid in 1922-23	124 29	
Chief, $100; councillors, 2, $60; secretary, $50; interpreter, $50; messenger, $30; sextons, 2, $45; pensioners, 9, $102	437 00	
Physicians, Dr. T. P. Bradley, 12 m. to Dec. 31	800 00	
Hospital treatment, $276; care of sick Indians at $12 a m., $72	348 00	
Delegates, expenses, $15.60; insurance premiums, $54	69 60	
Relief, $46; burial, $76; fire losses, $150; Fair prizes, $100	372 00	
Roadwork, $358.60; cemetery fence, $155; coal, 2.3 tons, $34.20	547 80	
St. Clair school: teachers, Wm. E. Jones, Feb. 17 to Oct. 15, $381.50; W. E. Windover, Oct. 15 to Dec. 31, $200; inspection, $7; truant officer, $30; janitor, $25; supplies, $44.94; repairs, $118.75	807 19	
Balance, March 31, 1924	15,625 41	
	25,330 40	25,330 40

6.—Chippewas of Saugeen, Ont.	Dr.	Cr.
Capital	$ cts.	$ cts.
Balance, April 1, 1923, $268,040.10; timber dues, $21.28	.....	268,061 38
Shares of funds paid to enfranchised Indians	3,263 28	
Transfer to Trust Acct. 3, shares of Indians transferred	683 77	
Balance, March 31, 1924	264,114 33	
	268,061 38	268,061 38
Interest—Intérêt		
Balance, April 1, 1923	.....	6,397 10
Interest, 6 p.c. on $70,452.06, 5 p.c. on $203,985.14	.....	14,426 38
Transfer of interest from Trust Acct. 11, Five per cent Annuities	.....	2,500 00
Miscellaneous collections, $669.88; insurance premiums, $179.20	179 20	669 88
Interest distributed, $11,946.75; rent money, $25	11,971 75	
Refund to Casual Revenue for bonuses paid in 1922-23	450 00	
Chief, $150; interpreter, $100; councillors, 4, $120; sextons, 4, $153; janitor, council hall, $45; messenger, $25; constable, $100; pensioners, 15, $269	962 00	
Medical attendance, $54; relief, $213.34; burials, $186	453 34	
Delegate to Mount Elgin, $20; roadwork, $167.93	187 93	
Forest bailiff, 12 m. to Feb. 28, $98; wood, 12 cords, $22.50	120 50	
Advertising, $22.14; transportation, $18.60; repairs, etc., $70.65	111 39	
French Bay school: teachers, T. J. Wallace, 6 m. to June 30, $400, T. E. Little, 4 m. to Dec. 31, $320; inspection, $17.44; truant officer, $20; caretaker, $26; supplies, etc., $24.61	808 05	
Saugeen school: teachers, Isabella Ruxton, 6 m. to June 30, $325, M. McIver, 4 m. to Dec. 31; $340; inspection, $17.43; truant officer, $24; caretaker, $75; wood, $75; supplies, $11.21	867 64	
Scotch Settlement school: teacher, Mrs. B. Robb, 12 m. to Dec. 31, $585; truant officer, $24; caretaker, $20; inspection, $17.43; wood, $69; supplies and repairs, $19.50	734 93	
Balance, March 31, 1924	7,146 63	
	23,993 36	23,993 36

7.—Chippewas of Snake Island, Ont.		
Capital		
Balance, April 1, 1923, $14,867.56; land payments, $267.37	.....	15,134 93
Transfer from Trust Acct. 459 share of treaty money	.....	33,036 04
Balance, March 31, 1924	48,170 97	
	48,170.97	48,170 97
Interest—Intérêt		
Balance, April 1, 1923	.....	709 49
Interest, 6 p.c. on $3,813.63. 5 p.c. on $11,763.42	.....	817 00
Transfer of interest from Trust Acct. 11, Five per cent Annuities	.....	844 64
Collections: rents, $470.90; miscellaneous collections, $129.96	.....	600 86
Interest distributed, $858; medical attendance, $365.25	1,223 25	
Refund to Casual Revenue for bonuses paid in 1922-23	40 18	
Chief, $80; councillors, $24; organist, $25; caretaker, $75	204 00	
Loan, $40; relief, $40.30; burials, $77; repairs, etc., $32.98	190 28	
Wood, 33⅞ cords, $80; council meeting expenses, $10	90 00	
Georgina Island school: teacher, Rev. J. A. Ward, 12 m. to Dec. 31	256 25	
Balance, March 31, 1924	968 03	
	2,971 99	2,971 99

8.—Chippewas of Thames, Ont.	Dr.	Cr.
Capital	$ cts.	$ cts.
Balance, April 1, 1923	.....	14,708 76
Collections, $17.85; drain tile, 1,920 ft., $106	106 00	17 85
Balance, March 31, 1924	14,620 61	
	14,726 61	14,726 61
Interest—Intérêt		
Balance, April 1, 1923, $356.37; interest, 6 p.c. on $15,065.13, $903.91	.....	1,260 28
Transfer of interest from Trust Acct. 11, Five per cent Annuities.	.....	2,400 00
Collections, $2,033.65; rent money distributed, $1,948.75	1,948 75	2,033 65
Refund to Casual Revenue for bonuses paid in 1922-23	221 11	
Chief, $20; councillors, 5, $80; secretary, $50; janitor, $18	168 00	
Truant officer, $37.50; trustees, 3, $24; cemetery caretakers, $14	75 50	
Physician, Dr. W. H. Woods, 12 m., $800; messengers, 2, $74.88	874 88	
Insurance premium, $65.10; council house supplies, $43.10	108 20	
Burial expenses, $76; roadwork, $147.10; building bridge, $125	348 10	
Back Settlement school: teacher, Lyman Fisher, 12 m. to Dec. 31, $180, less $75 refunded from Education Vote	105 00	
Bear Creek school: teacher, Lillibelle Graham, 12 m. to Dec. 31, $180, less $75 refunded from Education Vote	105 00	
River Settlement school: teachers, Carrie Crowe, 6 m. to June 30, $180, Ethel A. Browne, 6 m. to Dec. 31, $120	300 00	
Balance, March 31, 1924	1,439 39	
	5,693 93	5,693 93

9.—Chippewas of Walpole Island, Ont.		
Capital		
Balance, April 1, 1923	.....	10,629 08
Collections, timber dues, $98.24; loans, $109.99	109 99	98 24
Building 2 bridges, Chemotoggan and White, $1,269.52, less $317.40 paid from Trust Acct. 31	952 12	
Share of funds paid to enfranchised Indians	216 86	
Balance, March 31, 1924	9,448 35	
	10,727 32	10,727 32
Interest—Intérêt		
Balance, April 1, 1923	.....	1,802 40
Interest, 6 p.c. on $6,045.39, 5 p.c. on $6,386.09	.....	682 02
Transfer of interest from Trust Acct. 11, Five per cent Annuities.	.....	1,800 00
Collections: rents, $2,414.76; loans, $446.39; seed, etc., $66.89	.....	2,928 04
Interest distributed, $1,133.43; rents distributed, $765	1,898 43	
Refund to Casual Revenue for bonuses paid in 1922-23	46 15	
Mothers' allowance, $67.50; forest bailiff at $1.50 a d., $207.01	274 51	
Chief, $40; councillors, 6, $120; secretary, $50; messenger, $20; truant officer, $50; janitor, $60; constable, $40; sextons, 2, $20; pensioners, 16, $120	520 00	
Physician, Dr. W. A. Cathcart, 12 m., $450; pathmaster, $20	470 00	
Medical attendance, $80; relief, $27.50; burials, $413	520 50	
Loans, $299.80; grant for loss by fire, $25; cartage, $68.71	393 51	
Building ferry, $79.30; repairs and supplies, $151.85	231 15	
Walpole Island school: teachers, Mrs. H. Macpherson, 6 m. to June 30, $100, Elsie Herd, Sept., $20; Mrs. Grace Savage, 3 m. to Dec. 31, $60; wood, $71; repairs, $71.24; supplies, $44.46.	366 70	
Balance, March 31, 1924	2,491 51	
	7,212 46	7,212 46

10.—Fort William Band, Ont.	Dr.	Cr.
Capital	$ cts.	$ cts.
Balance, April 1, 1923	.....	101,714 65
Pulpwood dues, $919.20; miscellaneous collections, $486	.....	1,405 20
Clearing land, $594; timber cruising, $8.87	602 87	
Balance, March 31, 1924	102,516 98	
	103,119 85	103,119 85
Interest—Intérêt		
Balance, April 1, 1923	.....	2,392 87
Interest, 5 p.c. on $104,107.52, $5,205.38; collections, $935.85	.....	6,141 23
Interest distributed, $928; proceeds of sale of land, $300	1,228 00	
Chief, $25; councillors, 2, $30; constables, 3, $136.25	191 25	
Loan, $75; game license, $75; insurance premium, $53.76	203 76	
Medical attendance, $432; hospital treatment, $635	1,067 00	
Care of destitute, $120; relief, $572.84; burials, $84	776 84	
Drugs, $86.64; transportation, $36.60; seed, $40.67	163 91	
Repairs to farm buildings, $287.08; roadwork, $75; small items, $31.23	393 31	
Balance, March 31, 1924	4,510 03	
	8,534 10	8,534 10

12.—Garden River Indians, Ont.		
Capital		
Balance, April 1, 1923	.....	98,629 46
Collections: land sold, $25; timber dues, $1,184.07; loan, $16.25	.....	1,225 32
Refund overpayments on land	.....	331 80
Share of funds paid to enfranchised Indians	2,750 56	
H. J. Bury supervision of timber lands, travelling expenses	350 29	
Balance, March 31, 1924	97,085 73	
	100,186 58	100,186 58
Interest—Intérêt		
Balance, April 1, 1923	.....	2,433 26
Interest, 6 p.c. on $3,166.38, 5 p.c. on $97,896.34	.....	5,084 80
Collections: rents, $553.52; loan, $23.90; seed, $53.48	.....	630 90
Refund of interest on overpayment on land	.....	4 98
Interest distributed, $1,648.20; rent money distributed, $100	1,748 20	
Refund to Casual Revenue for bonuses paid in 1922-23	511 50	
Constable, $275; assistant constable, $25; hospital, $26.50	326 50	
Physician, Dr. A. S. McCaig, 12 m. to Dec. 31	500 00	
Burials, $30; telephone rent and tolls, $31.59; insurance, $53.20	114 79	
Relief supplies, $290.30; wood, 5 cords, $45; repairs, $30.25	365 55	
Garden River Roman Catholic school, expenditure detailed under Trust Account 1	554 53	
Garden River Church of England school: teachers, F. W. R. Belford, 6 m. to June 30, $520, Jane Johnston, 4 m. to Dec. 31, $320; caretaker, $27; wood, $162; decorating school, $260; small items, $65.56	1,354 56	
Goulais Bay school, expenditure detailed under Trust Account 1	396 00	
Balance, March 31, 1924	2,282 31	
	8,153 94	8,153 94

13.—Henvey Inlet Band, Ont.	Dr.	Cr.
Capital	$ cts.	$ cts.
Balance, April 1, 1923	.....	14,080 14
Transfer from Trust Account 424 to close out account	.....	37,611 30
Timber dues, $79.61; fire rangers, $75	75 00	79 61
Balance, March 31, 1924	51,696 05	
	51,771 05	51,771 05
Interest—Intérêt		
Balance, April 1, 1923	.....	729 43
Interest, 5 p.c. on $14,809.57, $740.48; rents, $445	.....	1,185 48
Transfer from Trust Account 424, to close out account	.....	4,866 48
Interest distributed, $1,540.20; medical attendance, $70.50	1,610 70	
Chief, $30; councillors, 2, $32; caretaker, $32.50; constable, $12; truant officer, $5; pensioners, 2, $33.34	144 84	
Burials, $50; relief supplies, $20; road work, $90	160 00	
Wood: Lower French River school, $45; Henvey Inlet school, $105	150 00	
Balance, March 31, 1924	4,715 85	
	6,781 39	6,781 39

14.—Lake Nipissing Indians, Ont.		
Capital		
Balance, April 1, 1923	.....	145,281 36
Land sold, $12,307.31; timber dues, $897.10	.....	13,204 41
Fighting fire	186 15	
Balance, March 31, 1924	158,299 62	
	158,485 77	158,485 77
Interest—Intérêt		
Balance, April 1, 1923, $6,711.98; interest, 5 p.c. on $151,993.34, $7,599.67	.....	14,311 65
Collections: interest on deferred land payments, $1,710.85; assignment fees, $15; miscellaneous, $126.40	.....	1,852 25
Bank of Montreal, protest charges of unaccepted cheque of P. Adams for $450	7 98	
Interest distributed, $3,798.80; mothers' allowance, $220	4,018 80	
Refund to Casual Revenue for bonuses paid in 1922-23	150 00	
Loan, $300; hospitals, $1,039.50; medical attendance, $600	1,939 50	
Chief, 1 at $50, 1 at $20; caretakers, 2, $30; relief, $205.54	305 54	
Burial expenses, $128; hay, 3½ tons, $82.25	210 25	
Garden Village school: teachers, Miss C. Fitzpatrick, 3 m. to Mar. 31, $175, Aldea Bond, 3 m. to June 30, $150; M. A. McDermott, 4 m. to Dec. 31, $300; wood, $122.50; supplies, $29.05	776 55	
Balance, March 31, 1924	8,755 28	
	16,163 90	16,163 90

15.—Manitoulin Island Indians (Unceded), Ontario		
Capital		
Balance, April 1, 1923, $74,198.86; timber dues, $1,998.30	.....	76,197 16
Transfer from Trust Account 3, shares of transferred Indians	.....	2,071 34
Transfer from Trust Account 35, shares of transferred Indians	.....	125 30
Transfer from Trust Account 248, shares of transferred Indians	.....	452 72
Fighting fire	75 92	
Balance, March 31, 1924	78,770 60	
	78,846 52	78,846 52

15.—Manitoulin Islands Indians (Unceded), Ontario—Concluded	Dr.	Cr.
Interest—Intérêt	$ cts.	$ cts.
Balance, April 1, 1923	.....	3,619 50
Interest, 5 p.c. on $77,818.36, $3,890.92; collections, $225.30	.....	4,116 22
Refund to Casual Revenue for bonuses paid in 1922-23	150 00	
Chief, $50; secretary, $40; councillors, $126; caretaker, $50; messenger, $26	292 00	
Physician, Dr. R. W. Shaw, 13 m. to Mar. 31	1,212 25	
Constable, 12 m., $500; mothers' allowance, $122.50	622 50	
Hospitals, $143; medical attendance, $85; burials, $27.35	255 35	
Clothing, $45.25; relief supplies, $761.07; wood, 5 cords, $16.50	822 82	
Roadwork, $434.30; general repairs, $30.50	464 80	
Buzwah school: inspections, $46; caretaker, $25; wood, 17 cords, $78; supplies, $42.46; repairs, $68.72	260 18	
Kaboni school: Priscilla Lavallee, 6 m. to June 30, $350; F. Theresa McFaul, 4 m. to Dec. 31, $280; inspection, $12; caretaker, $25; wood, $210; supplies, $49.50; repairs, $210	1,136 50	
Wikwemikong school: inspection, $27; caretaker, $50; prizes, $8.95; wood, $184.63; supplies, $50.15; repairs, $155.08	475 81	
Balance, Mar. 31, 1924	2,043 51	
	7,735 72	7,735 72

16.—Maganatawan Indians, Ont.

Capital		
Balance, April 1, 1923	.....	2,031 88
Balance, Mar. 31, 1924	2,031 88	
	2,031 88	2,031 88
Interest—Intérêt		
Balance, April 1, 1923, $587.87; interest, 5 p.c. on $2,619.75, $130.99	.....	718 86
Hospitals, $16; burials, $25; medical services, $46; relief, $21	108 00	
Balance, Mar. 31, 1924	610 86	
	718 86	718 86

17.—Mississaguas of Alnwick, Ont.

Capital		
Balance, April 1, 1923	.....	89,396 36
Collections: land payments, $512; loans, $629.31	.....	1,141 31
Transfer from Trust Account 459, shares of treaty money	.....	74,092 98
Share of funds paid to enfranchised Indians	3,039 41	
Loans, $3,586.44; share of treaty claim, $25	3,611 44	
Repairs to mission house	274 11	
Balance, Mar. 31, 1924	157,705 69	
	164,630 65	164,630 65
Interest—Intérêt		
Balance, April 1, 1923	.....	4,150 77
Interest, 6 p.c. on $23,873.95; 5 p.c. on $69,673.18	.....	4,916 09
Collections: rents, $1,602.35; loans, $152.51; land sold, $40.84	.....	1,795 70
Transfer of interest from Trust Acct. 11, Five per cent Annuities	.....	2,570 00
Interest distributed, $3,561; rent money distributed, $1,482.40	5,043 40	
Refund to Casual Revenue for bonuses paid in 1922-23	150 00	
Loans, $13.42; telephone charges, $6.50	19 92	
Chief, $30; councillors, 2, $32; secretary, $30; sexton, $82.50; caretaker, $17.50; organist, $25; pensioner, $16; janitor, $22.50	255 50	

17.—Mississaguas of Alnwick, Ont.—*Concluded*	Dr.	Cr.
Interest—Concluded— *Intérêt*—Fin	$ cts.	$ cts.
Hospitals, $114; medical attendance, $716.75; burials, $46.....	876 75	
Roadwork, $197.10; repairs to houses, $343.09.....	540 19	
Alnwick school: teacher, Rev. F. J. Dodson, 10 m. to Dec. 31, $650; refund to Casual Revenue of teacher's salary paid from Educational Vote in 1922-23, $175; inspection, $12; wood, $50; supplies, $23.92.	910 92	
Balance, Mar. 31, 1924.	5,635 88	
	13,432 56	13,432 56

18.—Mississaguas of Credit, Ont.		
Capital		
Balance, April 1, 1923.....	.....	46,712 90
Collection: rents, $297.70; loans, $289.28; land sold, $45.....	.....	631 98
Share of funds paid to enfranchised Indians.....	317 85	
Loans, $1,258; insurance, $24.75.....	1,282 75	
Balance, Mar. 31, 1924.	45,744 28	
	47,344 88	47,344 88
Interest—Intérêt		
Balance, April 1, 1923, $2,706.25; interest, 6 p.c. on $49,419.15, $2,965.15.	.....	5,671 40
Transfer of interest from Trust Acct. 11, Five per cent Annuities	.....	2,090 00
Collections: rents, $2,514.05; loans, $114.55; seed, $180.17; interest on deferred land payments, $55.03; miscellaneous, $194..	.....	3,057 80
Interest distributed, $1,935; rent money distributed, $2,212.37....	4,147 37	
Refund to Casual Revenue for bonuses paid in 1922-23.....	150 00	
Chief, $50; councillors, $62.50; missionary, $100; caretaker, $75; truant officer, $20; pensioners, 4, $100.....	407 50	
Physician, Dr. S. H. Quance, 12 m., $600, relief, $355.78.....	955 78	
Medical services, $37.75; burials, $132.50; wood, 7½ cords, $24.50..	194 75	
Insurance premium, $94.63; inspecting roadwork, $46	140 63	
Repairs: Boston Creek bridges, $792.45; council hall and school house, $340.69; cemetery, $40.35.	1,173 49	
Grading, ditching, etc., $189.82; small items, $24.25.....	214 07	
New Credit school: teacher, Grace Martin, 10 m. to Dec. 31, $670; repairs and supplies, $70.38; small payments, $47.50.....	787 88	
Balance, Mar. 31, 1924.	2,647 73	
	10,819 20	10,819 20

19.—Mississaguas of Rice Lake, Ont.		
Capital		
Balance, April 1, 1923, $6,684.95; land sold, $140.64.....	.....	6,825 59
Transferred from Interest Acct. towards cost of council hall.....	.....	450 00
Transfer from Trust Account 459, shares of treaty money.....	.....	28,772 55
Transfer to Trust Account 4 Capital, share of Indians.....	2,432 06	
Building council hall: labour, $680.75; material, $482.23; less $182.25 paid in 1924-25	980 73	
Balance, Mar. 31, 1924.	32,635 35	
	36,048 14	36,048 14
Interest—Intérêt		
Balance, April 1, 1923, $375.52; interest, 5 p.c. on $7,060.47, $353.02.	.....	728 54
Transfer of interest from Trust Acct. 11, Five per cent Annuities.	.....	961 76
Collections: land payments, $40; rents, $158.....	.....	198 00

19.—Mississaguas of Rice Lake, Ont.—*Concluded*	Dr.	Cr.
Interest—Concluded— *Intérêt*—Fin	$ cts.	$ cts.
Interest money retained and transferred to Capital Acct.....	450 00	
Rent money distributed, $158; delegates to Ottawa, $22.10.....	180 10	
Chief, $25; secretary, $12; sexton, $50; organist, $20; constable, $8; pensioners, 4, $40.....	155 00	
Medical attendance, $262; burial expenses, $22.....	284 00	
Legal services, C. R. Widdifield, Peterborough.....	5 00	
Hiawatha school, teacher, H. F. Maloney, 10 m. to Dec. 31.....	270 00	
Balance, March 31, 1924	544 20	
	1,888 30	1,888 30

20.—Mississaguas of Mud Lake, Ont.

Capital		
Balance, April 1, 1923, $1,560.21; land sold, $317.01.....	.....	1,877 22
Transfer from Trust Account 4, shares of transferred Indians..	.....	1,060 64
Transfer from Trust Account 459, share of Treaty money.....	.....	73,339 67
Balance, March 31, 1924	76,277 53	
	76,277 53	76,277 53
Interest—Intérêt		
Balance, April 1, 1923, $225.46; interest, 5 p.c. on $1,785.67, $89.28.	.....	314 74
Transfer of interest from Trust Acct. 11, Five per cent Annuities.	.....	1,606 35
Refund to Casual Revenue for bonuses paid in 1922-23.....	42 86	
Chief, $30; preacher, $50; secretary, $25; sexton, $70; organist, $20; truant officer, $25; pensioners, 2, $26; constable, $25; wood ranger, $10; cemetery caretaker, $15.....	296 00	
Medical attendance, $476; insurance, $109.25.....	585 25	
Burials, $10; road grader, $170; wood, 15 cords, $60.....	240 00	
Mud Lake school, teachers, Ethel A. Browne, 6 m. to June 30, $100, Edna Harris, 3 m. to Dec. 31, $60.....	160 00	
Balance, March 31, 1924	596 98	
	1,921 09	1,921 09

21.—Mississaguas of Scugog Lake, Ont.

Capital		
Balance, April 1, 1923, $2,414.33; land sold, $38.35.....	.....	2,452 68
Transfer from Trust Account 459, share of treaty money.....	.....	7,469 80
Balance, March 31, 1924	9,922 48	
	9,922 48	9,922 48
Interest—Intérêt		
Balance, April 1, 1923, $3,295.45; interest, 5 p.c. on $5,709.78, $285.49.	.....	3,580 94
Collections: rents, $1,447; loans, $25; insurance, $306.93.....	.....	1,778 93
Transfer of interest from Trust Acct. 11, Five per cent Annuities	.....	391 90
Interest distributed, $1,398.80; rent distributed, $134.16.....	1,532 96	
Chief, $23.75; secretary, $10; caretaker, $25.....	58 75	
Medical attendance, $542.25; hospital treatment, $81.50.....	623 75	
Fencing, $291.55; tuition of pupils attending white school, $51.97	343 52	
Printing.	2 75	
Balance, March 31, 1924	3,190 04	
	5,751 77	5,751 77

22.—Mohawks of the Bay of Quinté, Ont.	Dr.	Cr.
Capital	$ cts.	$ cts.
Balance, April 1, 1923, $70,552.29; collections, $130	.....	70,682 29
Share of funds paid to enfranchised Indians	574 00	
Balance, March 31, 1924	70,108 29	
	70,682 29	70,682 29
Interest—Intérêt		
Balance, April 1, 1923	.....	2,231 77
Interest, 6 p.c. on $49,081.57; 5 p.c. on $23,702.49	.....	4,130 01
Transfer of interest from Trust Acct. 11, Five per cent Annuities.	.....	1,800 00
Collections: rents, $6,880.42; land sales, $500; hay, $269.53; miscellaneous, $78.75; outstanding cheque, $18.85	.....	7,747 55
Refund to Casual Revenue for bonuses paid in 1922-23	285 00	
Money distributed: rent, $5,434.32; interest, $6.80	5,441 12	
Outstanding cheques redeemed, $22.25; insurance premiums, $56.30.	78 55	
Chief, $120; preacher, 11 m., $825; road superintendent, $26; organists, 2, $100; secretary, $16; caretakers, 3, $111; truant officer, $75; pensioner, $16	1,289 00	
Medical attendance, $361.25; hospital treatment, $261	622 25	
Care of sick Indians, $232; relief, $192.69; burials, $30	454 69	
Repairs: roads, $442.26; sheds, $87.03; sundry, $42.32	571 61	
Coal, 11.65 tons, $169.20; serving warrant, $4	173 20	
Legal services, O'Flynn, Diamond and O'Flynn, Belleville	10 00	
Central school: teacher, Mrs. Celia File, 12 m., $735; caretaker, $25; supplies, $23.60; repairs, $71.45	855 05	
Eastern school: caretaker, $40; supplies, $12.35; repairs, $54.50	106 85	
Mission school: teacher, Margaret Whitton, 9 m., $584.50, grant for summer school course, $50; caretaker, $25; repairs and supplies, $51.10	710 60	
Western school: caretaker, $19.80; supplies and repairs, $126.81	146 61	
Balance, March 31, 1924	5,164 80	
	15,909 33	15,909 33

23.—Moravians of the Thames, Ont.		
Capital		
Balance, April 1, 1923	.....	99,336 08
Collections: land payments, $229.25; loans, $43	.....	272 25
R. H. Abraham, contracts for drains, $623.35, less $500 paid in 1922-23	123 35	
Share of funds paid to enfranchised Indians	437 36	
Separator, $1,148.50; tractor, $725; loans, $677.55	2,551 05	
Balance, March 31, 1924	96,496 57	
	99,608 33	99,608 33
Interest—Intérêt		
Balance, April 1, 1923	.....	2,204 78
Interest, 6 p.c. on $21,900.87, 5 p.c. on $79,639.99	.....	5,296 05
Transfer of interest from Trust Acct. 11, Five per cent Annuities	.....	600 00
Collections: seed, $385.72; loans, $236.95; miscellaneous, $266.01.	.....	888 68
Transferred from Trust Acct. 201, Savings, for F. Stonefish	.....	65 75
Interest distributed, $2,983.51; hospital treatment, $107.45	3,090 96	
Refund to Casual Revenue for bonuses paid in 1922-23	150 00	
Medical attendance, $609.63; burials, $372; clothing, $71.83	1,053 46	
Physician, Dr. D. P. McPhail, 12 m., $400; relief supplies, $375.40.	775 40	
Chief, $60; councillors, 3, $90; secretary, $50; truant officer, $24; caretaker, $45	269 00	
Care of sick Indians, $93.75; insurance premiums, $63.50	157 25	

23.—Moravians of the Thames, Ont.—*Concluded*	Dr.	Cr.
Interest—Concluded— *Intérêt*—Fin	$ cts.	$ cts.
Seed: oats, $149.25; potatoes, $66; clover, $96.81; various seed, $35.24	347 30	
Drain assessment, $111.27; wood, $40; threshing, $55.51	206 78	
Supplies and repairs to council hall and school house, $200.97, overpayment $1, to be refunded in 1924-25	201 97	
Roadwork, $99.57; various repairs, $178.18; small items, $25.70	303 45	
Moravian school: teacher, Frank J. Joblin, 10 m. to Dec. 31, $630; refund for teacher's salary paid from Educational Vote in 1922-23, $175; inspection, $18; caretaker, $75; coal, $168.47; wood, $90.37; supplies and repairs, $39.21; supplies and repairs for teacher's residence, $18.50	1,214 55	
Balance, March 31, 1924	1,285 14	
	9,055 26	9,055 26

24.—Munceys of the Thames, Ont.

Capital

Balance, April 1, 1923, $832.79; bridge repairs, $98	98 00	832 79
Balance, March 31, 1924	734 79	
	832 79	832 79

Interest—Intérêt

Balance, April 1, 1923, $179.82; interest, 5 p.c. on $1,012.61, $50.63	.....	230 45
Rents collected, $1,146; shares of estate paid, $78.42	78 42	1,146 00
Rent money distributed, $1,216; truant officer, $7.50	1,223 50	
Chief, $4; councillors, 2, $8; secretary, $10; messenger, $3	25 00	
Balance, March 31, 1924	49 53	
	1,376 45	1,376 45

25.—Ojibbewas and Ottawas of Manitoulin, Island, Ont.

Capital

Payments on land	.....	2,477 29
Amounts transferred to the credit of the capital of the following Trust Accounts: 244, Cockburn Island, $185.64; 245, Obidgewong, $16; 246, Sheguiandah, $371.27; 247, Sheshegwaning, $464.09; 248, South Bay, $243.25; 249, Sucker Creek, $243.25; 250, Sucker Lake, $32.01; 251, West Bay, $921.78	2,477 29	
	2,477 29	2,477 29

Interest—Intérêt

Interest on deferred land payments, $427.07; transfer fees, $105.	.....	532 07
Interest transferred to the credit of the interest of the following Trust Accounts: 244, Cockburn Island, $39.87; 245, Obidgewong, $3.43; 246, Sheguiandah, $79.74; 247, Sheshegwaning, $99.68; 248, South Bay, $52.25; 249, Sucker Creek, $52.25; 250, Sucker Lake, $6.87; 251, West Bay, $197.98	532 07	
	532 07	532 07

26.—Robinson Treaty Annuities	Dr.	Cr.
Capital	$ cts.	$ cts.
Balance, April 1, 1923	.....	263,166 35
Balance, March 31, 1924	263,166 35	
	263,166 35	263,166 35
Interest—Intérêt		
Balance, April 1, 1923, $100.68; interest, 5 p.c. on $263,267.03, $13,163.35	.....	13,264 03
Transfer of interest from Trust Acct. 11, Five per cent Annuities.	.....	4,400 00
Refund from Annuities paid under statute (see A.G.'s Report Page I—6), $7,500; annuity of deceased Indian, returned, $3.93	.....	7,503 93
Refunds: see A.G.'s Report for 1922-23 (Page I—139)	5 10	
Amount loaned to pay annuities in 1922-23	48 00	
Robinson Treaty Annuities ($4 each) paid by the following agents: J. G. Burk, Port Arthur, 1,250 Indians; Geo. P. Cockburn, Nipissing, 563 Indians; J. M. Daly, Parry Sound, 399 Indians; T. J. Godfrey, Chapleau, 207 Indians, arrears, $12; R. J. Lewis, Manitowaning, 1,208 Indians; A. D. McNabb, Garden River, 862 Indians; C. Rothera, Thessalon, 603 Indians; total, 5,092 Indians at $4, arrears, $112	20,380 00	
Annuities and interest paid by department	496 00	
Share of funds paid to enfranchised Indians	3,228 00	
Balance, March 31, 1924	1,010 86	
	25,167 96	25,167 96

28.—Ojibbewas of Mississagi River, Ont.		
Capital		
Balance, April 1, 1923, $8,678.83; timber dues, $7,85	.....	8,686 68
Balance, March 31, 1924	8,686 68	
	8,686 68	8,686 68
Interest—Intérêt		
Balance, April 1, 1923, $255.22; interest, 5 per cent on $8,934.05, $446.70		701 92
Rent collected, $150; treaty money paid, $20	20 00	150 00
Refund to Casual Revenue for bonuses paid in 1922-23	43 45	
Chief, $30; constable, $50.72; relief supplies, $97	177 72	
Physician, Dr. J. M. Robb, 12 m., $200; special services, $30	230 00	
Balance, March 31, 1924	380 75	
	851 92	851 92

29.—Oneidas of Thames, Ont.		
Capital		
Balance, April 1, 1923	.....	152 27
Balance, March 31, 1924	152 27	
	152 27	152 27
Interest—Intérêt		
Balance, April 1, 1923, $193.30; interest, 5 p.c. on $345.57, $17.28	.....	210 58
Rents collected, $378.50; rent money distributed, $156	156 00	378 50
Balance, March 31, 1924.	433 08	
	589 08	589 08

30.—Parry Island Band, Ont.	Dr.	Cr.
Capital	$ cts.	$ cts.
Balance, April 1, 1923	.....	94,346 08
Transfer from Interest Account, $100; timber dues, $4,166.93	.....	4,266 93
Fire ranger, 4½ m. to Sept. 30, $347.50; fire fighting, $162	509 50	
Balance, March 31, 1924	98,103 51	
	98,613 01	98,613 01
Interest—Intérêt		
Balance, April 1, 1923	.....	1,786 93
Interest, 6 p.c. on $4,363.89; 5 p.c. on $91,769.12	.....	4,850 29
Payments by Harry Medwayosh, for purchase of mission house,	.....	160 00
Collections, $230.05; interest distributed, $2,660	2,660 00	230 05
Transfer to Capital Account for repairs to church in 1913-14	100 00	
Refund to Casual Revenue for bonuses paid in 1922-23	56 25	
Chief, $50; councillors, 2, $24; secretary, $37.50; caretaker, $50; constable, $25; truant officer, $20; messenger, $15; roadmaster, $5; pensioners, $193.75	420 25	
Medical attendance, $339.25; care of sick Indians, $135	474 25	
Hospital treatment, $25.50; relief, $288.80; burials, $92.50	406 80	
Payments to Methodist Missionary Society, $160; insurance, $17.50.	177 50	
Council house repairs, $351.72; telephone, 12 m., $29.24; supplies, $30	410 96	
Ryerson school: teachers, B. J. McLarnon, 6 m. to June 30, $150, Grace Hare, 6 m. to Dec. 31, $120; repairs and supplies, $172.05; wood, $230	672 05	
Balance, March 31, 1924	1,649 21	
	7,027 27	7,027 27

31.—Pottawatamies of Walpole Island, Ont.		
Capital		
Balance, April 1, 1923	.....	2,089 88
Timber dues, $32.74; one-third cost of two bridges, $317.40	317 40	32 74
Balance, March 31, 1924	1,805 22	
	2,122 62	2,122 62
Interest—Intérêt		
Balance, April 1, 1923, $432.52; interest, 5 p.c. on $2,522.40, $126.12	.....	558 64
Rents collected, $502.50; forest bailiff, 46 days, $68.99	68 99	502 50
Chief, $12; councillors, 2, $16; secretary, $8; pathmaster, $5	41 00	
Physician, Dr. W. A. Cathcart, $150; medical attendance, $19.65.	169 65	
Burials, $165.25; bridge repairs, $22.90; small items, $9.35	197 50	
Balance, March 31, 1924	584 00	
	1,061 14	1,061 14

32.—Serpent River Band, Ont.		
Capital		
Balance, April 1, 1923	.....	31,478 59
Balance, March 31, 1924	31,478 59	
	31,478 59	31,478 59

32.—Serpent River Band, Ont.—*Concluded*	Dr.	Cr.
Interest—Intérêt	$ cts.	$ cts.
Balance, April 1, 1923, $343.19; interest, 5 p.c. on $31,821.78; $1,591.09	.....	1,934 28
Loans, $23.40; interest money distributed, $580.20	580 20	23 40
Refund to Casual Revenue for bonuses paid in 1922-23	193 45	
Chief, $50; constable, $50.76; relief supplies, $46	146 76	
Physician, Dr. J. J. McDermott, 11 m. to Feb. 28	160 38	
Serpent River school, teacher, Eva McAndrew, 12 m. to Dec. 31.	650 00	
Balance, March 31, 1924	226 89	
	1,957 68	1,957 68

33.—Six Nations, Ont.		
Capital		
Balance, April 1, 1923	.....	678,782 10
Collections: loans, $473.07; land payments, $163.68; rent, $55.60	.....	692 35
J. G. Smith, agent, unexpended balance of 1922-23 advance refunded	.....	550 00
Share of funds paid to enfranchised Indians	584 70	
Loans, $357.21; insurance premiums, $285.61	642 82	
Building 3 culverts as per contract, $1,612; iron culverts, 25, $676.50	2,288 50	
Balance, March 31, 1924	676,508 43	
	680,024 45	680,024 45
Interest—Intérêt		
Balance, April 1, 1923	.....	10,937 65
Interest, 6 p. c. on $651,954.81, 5 p. c. on $37,764.94	.....	41,005 54
Grant from Education Vote towards maintenance of schools	.....	2,500 00
Collections: rents, $3,237.65; loans, $244.69; sundry, $63.81	.....	3,546 15
Refunds: from Education Vote, $363.76 for eggs purchased in 1920-21-22; from Ontario and Quebec Vote, $780, living allowance for medical superintendent, Dr. Greenwood; overpayment of salary in 1922-23 to Dr. Greenwood, $75	.....	1,218 76
Refund to Casual Revenue for bonuses paid in 1922-23	1,800 00	
Interest distributed, $34.80; rent money distributed, $2,440.40	2,475 20	
Inspector of works, A. Hill, 12 m., $399.96; caretaker, $200	599 96	
Forest bailiff, $240; retired chiefs, 8, $375; pensioners, $431.25	1,046 25	
Medical superintendents: Dr. A. B. Greenwood, March 1 to Aug. 20, $1,564.19; Dr. H. J. Quinn, Nov. 1 to Dec. 31, $600; Dr. W. Davis, Jan. 3 to Feb. 28, $483.87	2,648 06	
Assistant medical superintendent, Dr. G. Gordon, May 19 to Sept. 30	552 42	
Services on committees, $54; insurance premiums, $65.30	119 30	
Claims against the estate of the late Mrs. H. Jamieson	150 00	
Mothers' allowance, $765; telephone rental, $35.85	800 85	
Medical attendance, $407; hospital treatment, $1,515.30	1,922 30	
Care of sick, $82.50; drugs, $699.84; burials, $962.52	1,744 86	
Relief supplies, $536.30, overpayment, $10; small items, $20.96	567 26	
One-third of fire losses, $333.32; services of stallion, $420	753 32	
Compensation for damages to farm property caused by action of Six Nations Council	2,333 00	
Building sidewalks, $689.03, balance of advances unaccounted for $1.83, total, $690.86 less $75 paid in 1922-23	615 86	
General repairs: road and bridges, $961.26; council hall, $76.11; doctor's residence, etc., $138.44	1,175 81	

33.—Six Nations, Ont.—*Concluded*	Dr.	Cr.
Interest—Concluded—*Intérêt—Fin*	$ cts.	$ cts.
Day schools (11)—		
Grant, $9,000; tuition, $342.33; books, $47.95	9,390 28	
Services on school and examination boards	113 50	
Caretakers, $543.75; repairs and supplies, $741.76	1,285 51	
Wood, 218½ cords	647 62	
Grants to colleges and high schools: Brantford Collegiate Institute, $499.32; Caledonia High School, $819.76; colleges, 4, $400; various schools, $3,441.66, less $25 paid in 1922-23	5,135 74	
Advertising, $3.24; printing, $4.50	7 74	
Balance, March 31, 1924	23,323 26	
	59,208 10	59,208 10

34.—Shawanaga Band, Ont.

Capital

Balance, April 1, 1923, $58,627.58; timber dues, $2,228.73	.....	60,856 31
Fire ranger, 5 m., $347.50; extension and repairs to school building, $1,463.11	1,810 61	
Balance, Mar. 31, 1924	59,045 70	
	60,856 31	60,856 31

Interest—Intérêt

Balance, April 1, 1923, $401.99; interest, 5 p. c. on $59,029.57, $2,951.48	.....	3,353 47
Collections: rent, $100; miscellaneous, $176.54	.....	276 54
Interest distributed, $1,128.12; delegate's expenses, $25.50	1,153 62	
Refund to Casual Revenue for bonuses paid in 1922-23	150 00	
Chief, $30; councillors, 2, $20; secretary, $20; truant officer, $20; constable, $120; caretaker, $36; pensioner, $25	271 00	
Medical attendance, $131; burial expenses, $35.60	166 60	
Relief, $39.40; seed potatoes, $58.95; shingles, $20	118 35	
Shawanaga school: teacher, Mrs. E. English, 10 m. to Dec. 31, $605; wood, $105; supplies, $15.75	725 75	
Balance, Mar. 31, 1924	1,044 69	
	3,630 01	3,630 01

35.—Spanish River Band, Ont.

Capital

Balance, April 1, 1923, $6,175.56; timber dues, $17,479.50	.....	23,655 06
Transfer to Trust Acct. 15 Capital, shares of Indians transferred	125 30	
Timber money distributed, $11,973; unexpended balance of advances refunded in 1924-25, $10	11,983 00	
Advertising	41 60	
Balance, Mar. 31, 1924	* 11,505 16	
	23,655 06	23,655 06

35.—Spanish River Band, Ont.—*Concluded*	Dr.	Cr.
Interest—Intérêt	$ cts.	$ cts.
Balance, April 1, 1923	.....	85 41
Interest, 5 p. c. on $6,260.17, $313.05; collections, $256	.....	569 05
Refund to Casual Revenue for bonuses paid in 1922-23	43 45	
Chief, $50; constable, $50.76; travel, $17	117 76	
Relief, $150; medical attendance, $25; road repairs, $45.16	220 16	
Balance, Mar. 31, 1924	273 09	
	654 46	654 46

36.—Thessalon River Band, Ont.		
Capital		
Balance, April 1, 1923, $36,353.72; land sold, $118.30	.....	36,472 02
Share of funds paid to enfranchised Indians	4,013 02	
Fighting fires, $21; labour on roads, $296.35	317 35	
Balance, Mar. 31, 1924	32,141 65	
	36,472 02	36,472 02
Interest—Intérêt		
Balance, April 1, 1923	.....	665 39
Interest, 5 p. c. on $37,019.11, $1,850.95; collections, $72.51	.....	1,923 46
Interest money distributed, $832; relief supplies, $212	1,044 00	
Refund to Casual Revenue for bonuses paid in 1922-23	43 45	
Physician, Dr. W. B. Sproule, 11 m., $206.25; hospitals, $152	358 25	
Chief, $25; constable, $50.76; burial expenses, $90.10	165 86	
Balance, Mar. 31, 1924	977 29	
	2,588 85	2,588 85

37.—Tootoomenais Band, Ont.		
Capital		
Balance, April 1, 1923	.....	3,720 24
Balance, Mar. 31, 1924	3,720 24	
	3,720 24	3,720 24
Interest—Intérêt		
Balance, April 1, 1923	.....	33 14
Interest, 6 p. c. on $2,023.80, 5 p. c. on $1,729.57	.....	207 91
Medical attendance, $10; burials, $12; relief supplies, $44.70	66 70	
Balance, Mar. 31, 1924	174 35	
	241 05	241 05

38—Whitefish River Indians, Ont.		
Capital		
Balance, April 1, 1923, $51,858.22; timber dues, $89.50	.....	51,947 72
Balance, Mar. 31, 1924	51,947 72	
	51,947 72	51,947 72

38.—WHITEFISH RIVER INDIANS, ONT.—*Concluded*	DR.	CR.
Interest—Intérêt	$ cts.	$ cts.
Balance, April 1, 1923, $7,798.67; interest, 5 p. c. on $59,656.89, $2,982.84	.....	10,781 51
Collections: compensation for improvement to land, $330; miscellaneous, $109	.....	439 00
Compensation money distributed to Indians	330 00	
Interest distributed, $1,944; chief, $30; secretary, $12	1,986 00	
Physician, Dr. C. R. Young, 12 m., $112.16; relief, $72.87	185 03	
Care and maintenance, $60; compensation for loss by fire, $150	210 00	
Balance, Mar. 31, 1924	8,509 48	
	11,220 51	11,220 51

39.—WYANDOTTES OF ANDERDON, ONT.		
Balance, April 1, 1923	.....	1,174 91
Interest, 5 p.c. on $1,174.91, $58.75; care of cemetery, $21	21 00	58 75
Balance, Mar. 31, 1924	1,212 66	
	1,233 66	1,233 66

40.—ABENAKIS OF ST. FRANCIS, QUE.		
Capital		
Balance, April 1, 1923	.....	3,807 82
Balance, Mar. 31, 1924	3,807 82	
	3,807 82	3,807 82
Interest—Intérêt		
Balance, April 1, 1923	.....	1,671 80
Interest, 6 p.c. on $984.15, 5 p.c. on $4,495.44	.....	283 82
Rents collected, $498.41; rent money distributed, $225	225 00	498 41
Constable, $25; constable's expenses, $15.50; insurance, $30.40	70 90	
Hospitals, $46; burials, $5; wood, 5 cords, $7.50	58 50	
Mower, $88.35; repairs to council hall, $28.25	116 60	
Wintering bull, $40; various repairs, $77.59	117 59	
Balance, Mar. 31, 1924	1,865 44	
	2,454 03	2,454 03

41.—ABENAKIS OF BÉCANCOUR, QUE.		
Capital		
Balance, April 1, 1923	.....	6,369 92
Balance, Mar. 31, 1924	6,369 92	
	6,369 92	6,369 92
Interest—Intérêt		
Balance, April 1, 1923, $1,196.20; interest, 5 p.c. on $7,566.12, $378.31	.....	1,574 51
Missionary, $10; relief supplies, $259 94; clothing, $120.90	390 84	
Wood, $64.63; fencing, $60.91; repairs, $37.92	163 46	
Balance, Mar. 31, 1924	1,020 21	
	1,574 51	1,574 51

42.—Amalecites of Isle Verte and Viger, Que.	Dr.	Cr.
Capital	$ cts.	$ cts.
Balance, April 1, 1923, $8,611.30; timber dues, $196.51	.....	8,807 81
Balance, Mar. 31, 1924	8,807 81	
	8,807 81	8,807 81
Interest—Intérêt		
Balance, April 1, 1923, $532.25; interest, 5 p.c. on $9,143.55, $457.18.	.....	989 43
Interest distributed, $391.50; rent money distributed, $9.50	401 00	
Balance, Mar. 31, 1924	588 43	
	989 43	989 43

43.—Golden Lake Indians, Ont.		
Capital		
Balance, April 1, 1923	.....	145 85
Balance, Mar. 31, 1924	145 85	
	145 85	145 85
Interest—Intérêt		
Balance, April 1, 1923, $98.71; interest, 5 p.c. on $244.56, $12.23	.....	110 94
Rents collected, $112; rent money distributed, $53	53 00	112 00
Burial expenses, $28; delegates to Ottawa, $5.20	33 20	
Balance, Mar. 31, 1924	136 74	
	222 94	222 94

44.—Hurons of Lorette, Que.		
Capital		
Balance, April 1, 1923	.....	15,607 68
Balance, Mar. 31, 1924	15,607 68	
	15,607 68	15,607 68
Interest—Intérêt		
Balance, April 1, 1923, $3,325.15; interest, 5 p.c. on $18,932.83, $946.64	.....	4,271 79
Rev. C. Giroux, missionary, 11 m., $183.37; caretaker, $26.25	209 62	
Insurance, $8; making signs, $4.50; various repairs, $57.40	69 90	
Balance, Mar. 31, 1924	3,992 27	
	4,271 79	4,271 79

45.—Iroquois of Caughnawaga, Que.		
Capital		
Balance, April 1, 1923	.....	18,412 93
Timber dues collected, $208.54; guarding seized timber, $41.86	41 86	208 54
Installing lighting system in Roman Catholic church	500 00	
Repairs: roads and bridges, $958.86; gate-keepers' houses, $84.45	1,043 31	
Balance, March 31, 1924	17,036 30	
	18,621 47	18,621 47

45.—Iroquois of Caughnawaga, Que.—*Concluded*	Dr.	Cr.
Interest—Intérêt	$ cts.	$ cts.
Debit balance, April 1, 1923	4,629 49	
Interest, 6 p.c. on $2,648.69; 5 p.c. on $11,134.75	.....	715 66
Rents collected, $8,763.74; miscellaneous collections, $190	.....	8,953 74
Rent distributed, $7,872.24; expenses of delegates, $181.92	8,054 16	
Claims against various estates, $155.40; relief, $27.80	183 20	
Missionary, $100; organist, $100; secretary, $39	239 00	
Engineer, $36; fireman, $15; gatekeepers, 3, $224	275 00	
Share of Indian transferred, $60; repairs, $82.61; small items, $12.	154 61	
Debit balance, March 31, 1924	.....	3,866 06
	13,535 46	13,535 46

46.—Iroquois of St. Regis, Que.

Capital		
Balance, April 1, 1923	.....	52,802 94
Collections: loans, $2,250.64; sale of bonds, $378	.....	2,628 64
Loans, $1,158.19; land money distributed, $900	2,058 19	
Balance, March 31, 1924	53,373 39	
	55,431 58	55,431 58
Interest—Intérêt		
Balance, April 1, 1923	.....	3,152 98
Interest, 6 p.c. on $28,453.85; 5 p.c. on $27,502.07	.....	3,082 33
Collections: rents, $522.81; loans, $341.16; miscellaneous, $60.85..	.....	924 82
Transfer to Acct. 46 A. land money, $250; hospital treatment, $217.	467 00	
Distribution: interest, $1,492.25; rent, $210; relief, $37.50	1,739 75	
Missionary, 12 m., $125; organists and caretakers, $120	245 00	
Interpreter, $2.50; sale of bonds, $8.85; repairs, $2.50	13 85	
Balance, March 31, 1924	4,694 53	
	7,160 13	7,160 13

46A.—St. Regis Land Fund.

Capital		
Balance, April 1, 1923	.....	2,250 00
Transfer from Acct. 46, land money	.....	250 00
Balance, March 31, 1924	2,500 00	
	2,500 00	2,500 00
Interest—Intérêt		
Balance, April 1, 1923, $1,182.85; interest, 5 p.c. on $3,432.85, $171.64	.....	1,354 49
Balance, March 31, 1924	1,354 49	
	1,354 49	1,354 49

47.—Lake St. John Indians, Que.

Capital		
Balance, April 1, 1923	.....	6,474 47
Balance, March 31, 1924	6,474 47	
	6,474 47	6,474 47

47.—Lake St. John Indians, Que.—*Concluded*	Dr.	Cr.
Interest—Intérêt	$ cts.	$ cts.
Balance, April 1, 1923, $5,298.20; interest, 5 p.c. on $11,772.67, $588.63	.....	5,886 83
Collections, $201; rent money distributed, $400	400 00	201 00
Balance, March 31, 1924	5,687 83	
	6,087 83	6,087 83

48.—Lake of Two Mountains Indians, Que.

Capital		
Balance, April 1, 1923	.....	7,258 94
Timber dues collected, $84.26; guarding seized timber, $20.94	20 94	84 26
Share of funds paid to enfranchised Indians	15 61	
Balance, March 31, 1924	7,306 65	
	7,343 20	7,343 20
Interest—Intérêt		
Balance, April 1, 1923	.....	602 47
Interest, 6 p.c. on $345.44, 5 p.c. on $7,515.97	.....	396 53
Collections, $157; relief, $220.75; burial expenses, $55	275 75	157 00
Delegate's expenses, $27.85; lumber and shingles, $79.25	107 10	
Balance, March 31, 1924	773 15	
	1,156 00	1,156 00

49.—Timiskaming Band, Que.

Capital		
Balance, April 1, 1923	.....	39,844 07
Collections: right of way, $649.50; timber dues, $159.09	.....	808 59
Fire rangers, 2, June 19 to Sept. 30	510 00	
Balance, March 31, 1924	40,142 66	
	40,652 66	40,652 66
Interest—Intérêt		
Balance, April 1, 1923	.....	2,740 06
Interest, 6 p.c. on $1,792.66, 5 p.c. on $40,791.47	.....	2,147 13
Loans collected, $119.50; relief supplies, $255; burials, $14.90	269 90	119 50
Chief, $47.50; councillors, 2, $30; janitor, $50	127 50	
Medical attendance, $699; hospital treatment, $48	747 00	
Repairs to roads and bridges, $114.05; wood, 20 cords, $67.50	181 55	
Balance, March 31, 1924	3,680 74	
	5,006 69	5,006 69

50.—River Desert Indians, Que.

Capital		
Balance, April 1, 1923, $59,339.29; timber dues collected, $2,381.78	.....	61,721 07
Land payments, $176; 50 p.c. cost of fighting fire, $61.44	61 44	176 00
Balance, March 31, 1924	61,835 63	
	61,897 07	61,897 07

50.—River Desert Indians, Que.—*Concluded*	Dr.	Cr.
Interest—Intérêt	$ cts.	$ cts.
Balance, April 1, 1923	.....	854 26
Interest, 6 p.c. on $3,135.38, 5 p.c. on $57,058.17	.....	3,041 03
Collections, $1,076.18; interest distributed, $1,046.45	1,046 45	1,076 18
Chief, $62.50; councillors, 2, $50; interpreter, $20; rent, $94	226 50	
Physician E. A. Mulligan, 12 m. to Dec. 31	500 00	
Hospital treatment, $51; relief, $450; burials, $80	581 00	
Surveying, $68.73; lime, 59 bush., $93.80; small items, $5.68	168 21	
Maniwaki school: teacher, M. McCaffrey, 12 m., $450; insurance, $8.80; refunds to Casual Revenue, $150; teacher's salary, $125, paid from Educational Vote, bonus, $150	733 80	
Balance, March 31, 1924	1,715 51	
	4,971 47	4,971 47

51.—Songhees Band, B.C.		
Capital		
Balance, April 1, 1923	.....	10,248 49
Balance, March 31, 1924	10,248 49	
	10,248 49	10,248 49
Interest—Intérêt		
Balance, April 1, 1923, $775.50; interest, 5 p.c. on $11,023.99, $551.20	.....	1,326 70
Collections, $287.50; rent, $240; water rates, 12 m., $319.50	559 50	287 50
Medical attendance, $50; hospitals, $248.25; relief, $39.85	338 10	
Balance, March 31, 1924	716 60	
	1,614 20	1,614 20

52.—Cowichan Band, B.C.		
Capital		
Balance, April 1, 1923	.....	122 59
Transfer from Interest Acct., $10.40; fighting fires, $132.99	132 99	10 40
	132 99	132 99
Interest—Intérêt		
Balance, April 1, 1923, $929.17; interest, 5 p.c. on $1,051.76, $52.59	.....	981 76
Transfer to Capital Acct. to cover deficit	10 40	
Rents collected, $1,003.57; rents distributed, $1,002.57	1,002 57	1,003 57
Reinforcing river bank, $99; relief, $7.60; fighting fires, $3.58	110 18	
Balance, March 31, 1924	862 18	
	1,985 33	1,985 33

53.—Musqueam Band, B.C.		
Capital		
Collections: land payment, $100; timber dues, $11.11	.....	111 11
Balance, March 31, 1924	111 11	
	111 11	111 11
Interest—Intérêt		
Rents collected, $3,930; rents distributed, $3,929.54	3,929 54	3,930 00
Balance, March 31, 1924	46	
	3,930 00	3,930 00

54.—Squamish Band, B.C.	Dr.	Cr.
Capital	$ cts.	$ cts.
Balance, April 1, 1923	.....	68,414 80
Transfer from the following Trust Accounts to amalgamate funds: No. 108, $15,661.50; No. 168, $874.62; No. 177, $316.25; No. 203, $589.25; No. 229, $717.83; No. 241, $6,117.42; No. 346, $1,483.72; No. 370, $23,913.69; No. 377, $1,000; No. 395, $2,515.26; No. 411, $3,349.62	.....	56,539 16
Collections: timber dues, $11,196.38; right of way, $22,000	.....	33,196 38
Timber money, $79; fighting fire, $12.96; roadwork, $327.25	419 21	
Balance, March 31, 1924	157,731 13	
	158,150 34	158,150 34
Interest—Intérêt		
Balance, April 1, 1923, $10,351.40; interest, 5 p.c. on $78,766.20, $3,938.31	.....	14,289 71
Transfer from the following Trust Accounts to amalgamate funds: No. 108, $2,563.11; No. 118, $11,098.83; No. 168, $33.12; No. 177, $370.11; No. 203, $34.02; No. 229, $294.29; No. 241, $4,223.80; No. 346, $404.29; No. 370, $3,290.10; No. 377, $740,65; No. 411, $605.67	.....	23,657 99
Rents collected, $556.30; interest distributed, $16,705.50	16,705 50	556 30
Transfer to Trust Account No. 395: to close account	24 09	
Hospitals, $964.50; burials, $170; clothing, $35.44	1,169 94	
Expenses of delegates in connection with the amalgamation of the Squamish tribes	336 20	
Relief supplies, $1,379.08; chairs, 18, $49.50; wagon, $182.50	1,611 08	
Kalsomining church, $150; nails, 6 kegs, $36	186 00	
Clearing cemetery and removing bodies, $446.40; overpayment 10c., to be refunded in 1924-25	446 50	
Fire services, $150; small items, $62.69	212 69	
Balance, Mar. 31, 1924	17,812 00	
	38,504 00	38,504 00

55.—Scowlitz (Harrison River Reserve), B.C.		
Capital		
Balance, April 1, 1923	.....	1,477 27
Collections: land payment, $1,140.15, timber dues, $180.50	.....	1,320 65
Balance, Mar. 31, 1924	2,797 92	
	2,797 92	2,797 92
Interest—Intérêt		
Balance, April 1, 1923, $150.94; interest, 5 p.c. on $1,628.21, $81.41	.....	232 35
Interest on deferred land payments	.....	83 16
Relief supplies	32 65	
Balance, Mar. 31, 1924	282 86	
	315 51	315 51

56.—Fraser Lake Band, B.C.		
Capital		
Transfer from Trust Acct. 360, capital shares of Indians transferred	.....	3,355 45
Balance, Mar. 31, 1924	3,355 45	
	3,355 45	3.355 45

57.—Chemainus Band, B.C.	Dr.	Cr.
Capital	$ cts.	$ cts.
Balance, April 1, 1923	.....	3,018 67
Transfer from Interest Acct. to adjust timber dues	.....	137 50
Fighting forest fires	31 75	
Balance, Mar. 31, 1924	3,124 42	
	3,156 17	3,156 17
Interest—Intérêt		
Balance, April 1, 1923	.....	937 88
Interest, 5 p.c. on $3,956.55	.....	197 83
Rents collected, $760; interest distributed, 35c		760 35
Transfer to Capital Acct. to adjust timber dues	137 50	
Rent money distributed, $40; relief supplies, $105.88	145 88	
Hospitals, $37; burials, $15; clothing, $13.75	65 75	
Balance, March 31, 1924	1,546 93	
	1,896 06	1,896 06

59.—St. Peter's Band, Man.		
Capital		
Balance, April 1, 1923, $29,252 60; land sold, $50.40		29,303 00
Share of funds paid to enfranchised Indians	333 58	
Land money, $37.35; mowers, 5, $342; rakes, 5, $209	588 35	
Building bridge, $592.04; balance of advance, $2.40, refunded in 1924-25.	594 44	
Heifers, 161, $3,707.86; cow, $26; freight, $38.19	3,772 05	
Balance, March 31, 1924	24,014 58	
	29,303 00	29,303 00
Interest—Intérêt		
Balance, April 1, 1923		1,410 31
Interest, 5 p.c. on $30,662.91, $1,533.14; collections, $1,393.50		2,926 64
Interest distributed, $2,295.45; relief supplies, $89.75	2,385 20	
Medical attendance, $50.50; hospitals, $124.50; burials, $250.65	425 65	
Medicines, $44.04; wood, $9.15; fencing, $27.25	80 44	
Services and expenses of patrolmen on hay land	437 73	
Herding cattle, 18 d	45 00	
Balance, March 31, 1924	962 93	
	4,336 95	4,336 95

59A.—St. Peter's Individual Land Account		
Balance, April 1, 1923		6,007 60
Interest, 5 p.c. on $6,007 60, $300.38; land sold, $568.30		868 68
Land money distributed	2,103 47	
Balance, March 31, 1924	4,772 81	
	6,876 28	6,876 28

60.—Brokenhead River Band, Man.	Dr.	Cr.
Capital	$ cts.	$ cts.
Balance, April 1, 1923, $332.40; collections, $175		507 40
Repairing bridge	350 00	
Balance, March 31, 1924	157 40	
	507 40	507 40
Interest—Intérêt		
Balance, April 1, 1923, $102.63; interest, 5 p.c. on $435.03, $21.75		124 38
Collections: rent, $40; hay and wood, $71		111 00
Rent money distributed, $50; burials, $44	94 00	
Fencing, $41.50; lumber, etc., $52.25	93 75	
Balance, March 31, 1924	47 63	
	235 38	235 38

61.—Little Saskatchewan Band, Man.		
Collection of fines		10 00
Balance, March 31, 1924	10 00	
	10 00	10 00

62.—Roseau River Band, Man.		
Capital		
Balance April 1, 1923, $78,494.28; collections, $48		78,542 28
Loans, $1,422; cultivator, $108	1,530 00	
Balance, March 31, 1924	77,012 28	
	78,542 28	78,542 28
Interest—Intérêt		
Balance, April 1, 1923, $645.32; interest, 5 p.c. on $79,139.60, $3,956.98		4,602 30
Collections: seed grain, $179.25; leases, $200		379 25
Interest money distributed, $2,900; relief supplies, $198.49	3,098 49	
Medical attendance, $33.29; hospitals, $131; medicines, $40.55	204 84	
Seed grain: barley, 200 bush., $130; oats, 150 bush., $75; wheat, 500 bush., $560	765 00	
Balance, March 31, 1924	913 22	
	4,981 55	4,981 55

63.—Fort Alexander Band, Man.		
Capital		
Balance, April 1, 1923		1,039 81
Balance, March 31, 1924	1,039 81	
	1,039 81	1,039 81
Interest—Intérêt		
Balance, April 1, 1923		1,088 37
Interest, 5 p.c. on $2,128.18, $106.41; rents collected, $90		196 41
Rent money distributed, $60; veterinary expenses, $52.40	112 40	
Provisions, $35.97; stove, $46.40; building material, $241.12	323 49	
Seed: oats, 100 bush., $85; barley, 50 bush., $50	135 00	
Repairs to bridges, $25; small items, $10.25	35 25	
Balance, March 31, 1924	678 64	
	1,284 78	1,284 78

68.—Tobique Indians, N.B.	Dr.	Cr.
Capital	$ cts.	$ cts.
Balance, April 1, 1923, $29.671.42; land sold, $64		29,735 42
Fighting forest fires, $356; repairs to council hall, $643.76	999 76	
Balance, March 31, 1924	28,735 66	
	29,735 42	29,735 42
Interest—Intérêt		
Balance, April 1, 1923, $39.06; interest, 5 p.c. on $29,710.48, $1,485.52		1,524 58
Collections: interest on deferred land payment, $6.60; insurance, $1,275		1,281 60
Missionary, Father Hugolin, 12 m., $350; janitor, $50	400 00	
Relief supplies, $168; burial expenses, $29.65	197 65	
Care, $6; wood, 80⅝ cords, $512.75; threshing, $30	548 75	
Indians making baskets: ash, $236.65, less $200, advanced to agent Roberts in 1922-23	36 65	
Seed and fertilizer, $200; repairs to water system, $39.22	239 22	
Balance, March 31, 1924	1,383 91	
	2,806 18	2,806 18

72.—Nipigon and Red Rock Band, Ont.		
Capital		
Balance, April 1, 1923		324 96
Balance, March 31, 1924	324 96	
	324 96	324 96
Interest—Intérêt		
Balance, April 1, 1923		5 43
Interest, 5 p.c. on $330.39, $16.52; relief supplies, $20.90	20 90	16 52
Balance, March 31, 1924	1 05	
	21 95	21 95

73.—Pomquet Reserve, N.S.		
Capital		
Balance, April 1, 1923		18 04
Balance, March 31, 1924	18 04	
	18 04	18 04
Interest—Intérêt		
Balance, April 1, 1923, $821.03; interest, 5 p.c. on $839.07, $41.95		862 98
Rent collected, $99.50; relief supplies, $495.65	495 65	99 50
Balance, March 31, 1924	466 83	
	962 48	962 48

77.—Fort Frances Band, Ont.	Dr.	Cr.
Capital	$ cts.	$ cts.
Balance, April 1, 1923		7,693 53
Balance, March 31, 1924	7,693 53	
	7,693 53	7,693 53
Interest—Intérêt		
Balance, April 1, 1923	.....	727 07
Interest, 5 p.c. on $8,420.60, $421.03; assignment fees, $72	.....	493 03
Balance, March 31, 1924	1,220 10	
	1,220 10	1,220 10

78.—Digby County Band, N.S.		
Concessions on Bear River	.....	100 00
Balance, March 31, 1924	100 00	
	100 00	100 00

79.—Chippewas of Kettle Point and Stony Point		
Capital		
Balance, April 1, 1923, $44,240.96; collections, $582.87	.....	44,823 83
Balance, March 31, 1924	44,823 83	
	44,823 83	44,823 83
Interest—Intérêt		
Balance, April 1, 1923	.....	931 91
Interest, 6 p.c. on $14,457.15, 5 p.c. on $30,715.72		2,403 22
Collections, $144.07; interest distributed, $858	858 00	144 07
Refund to Casual Revenue for bonuses paid in 1922-23	105 00	
Chief, $50; councillors, 2, $60; secretary, $50; sexton, $60	220 00	
Constable, $30; messenger, $30; pensioners, $78	138 00	
Physician, Dr. M. McDonald, 12 m. to Feb. 29	400 00	
Medical attendance, $137.50; hospital, $30.10; relief, $100.39	267 99	
Burials, $72; road repairs, $430.08; sundries, $20.49	522 57	
Stony Point school: teacher, Mrs. R. McKinnon, 9 m. to Dec. 31, $420; inspections, $15.75; janitor, $18.75; supplies, $26.61	481 11	
Kettle Point school: inspection, $15.75; truant officer, $50; janitor, $25; repairs, $16.98	107 73	
Balance, March 31, 1924	378 80	
	3,479 20	3,479 20

80.—Pointe Grondine Indians, Ont.		
Capital		
Balance, April 1, 1923, $18,846.18; timber dues, $334.86	.....	19,181 04
Balance, March 31, 1924	19,181 04	
	19,181 04	19,181 04

80.—Pointe Grondine Indians, Ont.—*Concluded*	Dr.	Cr.
Interest—Intérêt	$ cts.	$ cts.
Balance, April 1, 1923	.....	1,693 97
Interest, 5 p.c. on $20,540.15, $1,027.10; rent collected, $50	.....	1,077 01
Interest distributed, $877.50; chief, $30; relief, $13	920 50	
Medical attendance, $13; hospital, $167; care of 3 Indians, $225	405 00	
Balance, March 31, 1924	1,445 48	
	2,770 98	2,770 98

81.—Whitefish Bay, Ont.

Capital		
Balance, April 1, 1923, $21,136.63; timber dues, $1,621.51	.....	22,758 14
Timber cruising, $92.68; fire ranging, 133 d. at $1.25	258 93	
Balance, March 31, 1924	22,499 21	
	22,758 14	22,758 14
Interest—Intérêt		
Balance, April 1, 1923	.....	2,842 75
Interest, 5 p.c. on $23,979.38, $1,198.97; rent collected, $48		1,246 97
Relief supplies, $384.25; seed, $55.35	439 60	
Medical attendance, $84.55; hospital treatment, $53.25	137 80	
Balance, March 31, 1924	3,512 32	
	4,089 72	4,089 72

82.—Whitefish Lake Indians, Ont.

Capital		
Balance, April 1, 1923, $64,507.84; timber dues, $55.50	.....	64,563 34
Balance, March 31, 1924	64,563 34	
	64,563 34	64,563 34
Interest—Intérêt		
Balance, April 1, 1923	.....	2,362 24
Interest, 5 p.c. on $66,870.08, $3,343.50; rent collected, $233	.....	3,576 50
Interest distributed, $1,968; relief supplies, $172	2,140 00	
Refund to Casual Revenue for bonuses paid in 1922-23	150 00	
Chief, $40; care of Indian, 5½ m., $64; hospitals, $119.50	223 50	
Physician, Dr. R. H. Arthur, 12 m. to Dec. 31	350 00	
Medical attendance, $20; bridge repairs, $341.07	361 07	
Whitefish Lake school: teachers, M. A. McDermott, 6 m. to June 30, $391.25; Angela Toner, 7 m. to Mar. 31, $310; inspection, $18.50; caretaking, $30.75; wood, $165; supplies and repairs, $71.38.	986 88	
Balance, March 31, 1924	1,727 29	
	5,938 74	5,938 74

83.—Andimaul Band, B.C.

Transferred from the following Trust Accounts, to adjust payments for right of way: No. 350, $98.10; No. 374, $214.93; No. 339, $7.75; No. 340, $2.25; No. 372, $1.80; No. 368, $3.75; No. 351, $28.05; No. 367, 36c.; No. 355, $4.28	.....	361 27
Balance, March 31, 1924	361 27	
	361 27	361 27

84.—Hope Band, B.C.	Dr.	Cr.
Capital	$ cts.	$ cts.
Balance, April 1, 1923	.....	5,721 01
Balance, March 31, 1924	5,721 01	
	5,721 01	5,721 01
Interest—Intérêt		
Balance, April 1, 1923, $755.82; interest, 5 p.c. on $6,476.83, $323.84	.....	1,079 66
Medical attendance, $135; hospitals, $357.75; relief, $216.20	708 95	
Balance, March 31, 1924	370 71	
	1,079 66	1,079 66

86.—Gordon's Band, Sask.		
Capital		
Balance, April 1, 1923	.....	91 40
Balance, March 31, 1924	91 40	
	91 40	91 40
Interest—Intérêt		
Balance, April 1, 1923, $94.99; interest, 5 p.c. on $186.39, $9.32	.....	104 31
Medical attendance, $81; railway fare for invalid, 78c	81 78	
Balance, March 31, 1924	22 53	
	104 31	104 31

87.—Pasqua Band, Sask.		
Capital		
Balance, April 1, 1923	.....	168,453 29
Balance, March 31, 1924	168,453 29	
	168,453 29	168,453 29
Interest—Intérêt		
Balance, April 1, 1923	.....	34,044 36
Interest, 5 p.c. on $202,497.65, $10,124.88; beef sold, $56	.....	10,180 88
Interest money distributed, $7,450; loans to Indians, $1,108	8,558 00	
Refund to Casual Revenue for bonuses paid in 1922-23	162 00	
Farming instructor, E. F. Redman, 12 m., $720; hospitals, $551.25	1,271 25	
Medical attendance, $827; medicines, $151.51; burials, $59.75	1,038 26	
Relief and ration supplies, $871.87; harness, 4 sets, $161.65	1,033 52	
Farm machinery and implements, $620.38; survey expenses, $52.75	673 13	
Threshing operations, $2,774.11, less $1,926.76 collected	847 35	
Fencing: wire, 20 spools, $91.30; posts and pickets, 3,963, $349.12	440 42	
Up-keep of agency and farming instructor's cars	271 60	
Balance, March 31, 1924	29,929 71	
	44,225 24	44,225 24

88.—Saanich Band, B.C.		
Capital		
Balance, April 1, 1923	.....	753 71
Balance, Mar. 31, 1924	753 71	
	753 71	753 71

88.—Saanich Band, *B.C.—Concluded*	Dr.	Cr.
Interest—Intérêt	$ cts.	$ cts.
Balance, April 1, 1923	.....	1,466 16
Interest, 5 p.c. on $2,219.87, $110.99; rents collected, $225	.....	335 99
Relief supplies, $105.86; burial expenses, $15	120 86	
Balance, Mar. 31, 1924	1,681 29	
	1,802 15	1,802 15

90.—Eagle Lake Band, Ont.

Capital		
Balance, April 1, 1923	.....	5,566 92
Balance, March 31, 1924	5,566 92	
	5,566 92	5,566 92
Interest—Intérêt		
Balance, April 1, 1923, $3,539.31; interest, 5 p.c. on $9,106.23, $455.31	.....	3,994 62
Medical attendance, $25; hospital and medicine, $28.40	53 40	
Balance, March 31, 1924	3,941 22	
	3,994 62	3,994 62

91.—Ebb and Flow Lake Indians, Man.

Capital		
Balance, April 1, 1923	.....	57 75
Balance, March 31, 1924	57 75	
	57 75	57 75
Interest—Intérêt		
Balance, April 1, 1923, $122.93; interest, 5 p.c. on $180.68, $9.03	.....	131 96
Hay dues collected, $32; relief supplied, $40	40 00	32 00
Balance, March 31, 1924	123 96	
	163 96	163 96

92.—Restigouche Indians, Que.

Capital		
Balance, April 1, 1923	.....	5,618 00
Timber dues collected, $1,190.20; fire ranger, 4 m., $200	200 00	1,190 20
Balance, March 31, 1924	6,608 40	
	6,808 40	6,808 40
Interest—Intérêt		
Balance, April 1, 1923	.....	274 65
Interest, 5 p.c. on $5,892.85, $294.64; rents collected, $210	.....	504 64
Rent distributed, $230; land share, $16.38	246 38	
Balance, March 31, 1924	532 91	
	779 29	779 29

93.—St. Mary's Indians, N.B.	Dr.	Cr.
Capital	$ cts.	$ cts.
Balance, April 1, 1923	.....	52 81
Balance, March 31, 1924	52 81	
	52 81	52 81
Interest—Intérêt		
Balance, April 1, 1923, $8.32; interest, 5 p.c. on $61.13, $3.06	.....	11 38
Repairs to pump and well	1 50	
Balance, March 31, 1924	9 88	
	11 38	11 38

94.—Okanagan Indians, B.C.		
Capital		
Balance, April 1, 1923	.....	2,352 30
Balance, March 31, 1924	2,352 30	
	2,352 30	2,352 30
Interest—Intérêt		
Balance, April 1, 1923, $534.27; interest, 5 p.c. on $2,886.57, $144.32.	.....	678 59
Collections: rent, $1,865.31; stock, seed, etc., $101.25	.....	1,966 56
Rent distributed, $1,131.78; hospital treatment, $178	1,309 78	
Advertising, *Vernon News*, $2.40; building fences, $300	302 40	
Balance, March 31, 1924	1,032 97	
	2,645 15	2,645 15

95.—Wabigoon Indians, Ont.		
Capital		
Balance, April 1, 1923	.....	16,033 08
Balance, March 31, 1924	16,033 08	
	16,033 08	16,033 08
Interest—Intérêt		
Balance, April 1, 1923, $6,342; interest, 5 p.c. on $22,375.08	.....	7,460 75
Interest distributed, $565; agent's travel, $28.50	593 50	
Medical attendance, $115.75; hospital treatment, $127	242 75	
Relief supplies, $145.47; flour, 200 sacks, $150	295 47	
Farm implements, $178.65; freight, $15	193 65	
Balance, March 31, 1924	6,135 38	
	7,460 75	7,460 75

96.—Marion Tenesco Commondo		
Balance, April 1, 1923, $1,059.41; interest, 5 p.c. on $1,059.41, $52.97.	.....	1,112 38
Interest money distributed	48 00	
Balance, March 31, 1924	1,064 38	
	1,112 38	1,112 38

97.—Chehalis Band, B.C.	Dr.	Cr.
Capital	$ cts.	$ cts.
Balance, April 1, 1923	.....	18,529 58
Timber dues, $3,771.43; timber money distributed, $1,560.60	1,560 60	3,771 43
Balance, March 31, 1924	20,740 41	
	22,301 01	22,301 01
Interest—Intérêt		
Balance, April 1, 1923	.....	83 28
Interest, 5 p.c. on $18,612.86, $930.64; rent collected, $52	.....	982 64
Medical attendance, $20; hospitals, $109.80; relief, $307.14	436 94	
Balance, March 31, 1924	628 98	
	1,065 92	1,065 92

98.—Cumberland County Indians, N.S.		
Capital		
Balance, April 1, 1923	.....	818 75
Balance, March 31, 1924	818 75	
	818 75	818 75
Interest—Intérêt		
Balance, April 1, 1923, $290.61; interest, 5 p.c. on $1,109.36, $55.47.	.....	346 08
Relief supplies	328 34	
Balance, March 31, 1924	17 74	
	346 08	346 08

99.—Peter Tenesco and Charlotte Tenesco Dubé		
Balance, April 1, 1923, $1,088.24; interest, 5 p.c. on $1,088.24, $54.41.	.....	1,142 65
Interest money paid Peter Tenesco	110 00	
Balance, March 31, 1924	1,032 65	
	1,142 65	1,142 65

101.—Port Medway Indians, N.S.		
Balance, April 1, 1923	.....	4,058 82
Interest, 5 p.c. on $4,058.82, $202.94; rents collected $100.25	.....	303 19
Medical attendance, $393.18; hospitals, $97.50; burials, $9	499 68	
Care of sick, $72; clothing, $11.21; relief supplies, $244.60	327 81	
Balance, Mar. 31, 1924	3,534 52	
	4,362 01	4,362 01

102.—Rat Portage Reserve, No. 38A Treaty 3, Ont.		
Capital		
Balance, April 1, 1923, $32,084.24; timber dues, $958.50	.....	33,042 74
H. J. Bury, timber cruising, $89.25; fire ranger, 148 d., $185	274 25	
Balance, Mar. 31, 1924	32,768 49	
	33,042 74	33,042 74

102.—Rat Portage Reserve, No. 38A Treaty 3, Ont.—*Concluded*	Dr.	Cr.
Interest—Intérêt	$ cts.	$ cts.
Balance, April 1, 1923	.....	3,235 33
Interest, 5 p.c. on $35,319.57, $1,765.98; rent collected, $110	.....	1,875 98
Medical attendance, $34; hospital treatment, $81.50	115 50	
Medicines, $99.15; burials, $26.50; relief, $24.70	150 35	
Travelling expenses, $40.65; roofing, 41 rolls, $105.50	146 15	
Balance, Mar. 31, 1924	4,699 31	
	5,111 31	5,111 31

103.—Eel Ground Indians, N.B.

Capital		
Balance, April 1, 1923, $1,960.27; timber dues, $279.04	.....	2,239 31
Fighting fires, $27.71; services of timber guardian, $68	95 71	
Balance, Mar. 31, 1924	2,143 60	
	2,239 31	2,239 31
Interest—Intérêt		
Balance, April 1, 1923	.....	135 09
Interest, 5 p.c. on $2,095.36, $104.77; fishing privileges, $25	.....	129 77
Seed grain and potatoes, $198.75; lumber, $66.11	264 86	
	264 86	264 86

104.—Gull Bay Band, Ont.

Capital		
Balance, April 1, 1923	.....	502 20
C. W. Cox, royalty and ground rent	.....	4,248 00
Balance, Mar. 31, 1924	4,750 20	
	4,750 20	4,750 20
Interest—Intérêt		
Balance, April 1, 1923, $269.44; interest 5 p.c. on $771.64, $38.58.	.....	308 02
Collections	.....	132 00
Balance, Mar. 31, 1924	440 02	
	440 02	440 02

105.—Big Island Band, Ont. Reserve 31

Capital		
Balance, April 1, 1923, $3,645.11; timber dues, $435.29	.....	4,080 40
Balance, Mar. 31, 1924	4,080 40	
	4,080 40	4,080 40
Interest—Intérêt		
Balance, April 1, 1923	.....	400 46
Interest, 5 p.c. on $4,045.39, $202.28; rent collected, $8.66	.....	210 94
Hospitals, $11.20; medical attendance, $25; medicines, $20.05	56 25	
Provisions, $350.05; travel, $34.25; lumber, $272.91	657 21	
Debit balance, Mar. 31, 1924	.....	102 06
	713 46	713 46

106.—Swan Lake Indians, Man.	Dr.	Cr.
Capital	$ cts.	$ cts.
Balance, April 1, 1923	.....	41,656 79
Land sold, $581.55; loans, $2,665.80; separator, $1,400.63	4,066 43	581 55
Building 3 Indian houses as per tender: labour, $1,188; material, $2,576	3,764 00	
Balance, Mar. 31, 1924	34,407 91	
	42,238 34	42,238 34
Interest—Intérêt		
Balance, April 1, 1923, $184.24; interest, 5 p.c. on $41,841.03; $2,092.05	.....	2,276 29
Collections: interest on deferred land payments, $1,223.65; seed grain, $162.15; leases, $425.54	.....	1,811 34
Interest distributed, $1,240; field matron, 2 m., $30	1,270 00	
Medical attendance, $211.55; medicines, $362.89	574 44	
Provisions, $95.87; bull, $62; repairs, $76.80	234 67	
Seed grain: wheat, 258 bush., $213.88; barley, 270 bush., $157; oats, 141 bush., $90.85	461 73	
Balance, Mar. 31, 1924	1,546 79	
	4,087 63	4,087 63

107.—Spallumcheen Indians, B.C.		
Capital		
Balance, April 1, 1923, $1,959.89; timber dues, $256.42	.....	2,216 31
Balance, Mar. 31, 1924	2,216 31	
	2,216 31	2,216 31
Interest—Intérêt		
Balance, April 1, 1923	.....	243 12
Interest, 5 p.c. on $2,203.01, $110.15; rent collected, $253	.....	363 15
Rent distributed, $228; hospitals, $12.50; relief, $138	378 50	
Balance, Mar. 31, 1924	227 77	
	606 27	606 27

108.—Yekuaupsum Reserve, No. 18, B.C.		
Capital		
Balance, April 1, 1923	.....	15,661 50
Transfer to Trust Account 54 to amalgamate funds	15,661 50	
	15,661 50	15,661 50
Interest—Intérêt		
Balance, April 1, 1923, $2,215.17; interest, 5 p.c. on $17,876.67, $893.83	.....	3,109 00
Transfer to Trust Account 54 to amalgamate funds	2,563 11	
Interest distribute, $400; relief supplies, $145.89	545 89	
	3,109 00	3,109 00

109.—Bird Tail Sioux, Man.	Dr.	Cr.
Capital	$ cts.	$ cts.
Balance, April 1, 1923, $50; collections, $73.35	.....	123 35
Balance, Mar. 31, 1924	123 35	
	123 35	123 35
Interest—Intérêt		
Balance, April 1, 1923, $2.50; interest, 5 p.c. on $52.50, $2.63	.....	5 13
Balance, Mar. 31, 1924	5 13	
	5 13	5 13

110.—Skwah Indians, B.C.		
Capital		
Balance, April 1, 1923, $30.37; timber dues, $53.46	.....	83 73
Balance, Mar. 31, 1924	83 73	
	83 73	83 73
Interest—Intérêt		
Balance, April 1, 1923, $6.91; interest, 5 p.c. on $37.18, $1.86	.....	8 77
Refund from British Columbia Vote, Hospitals, etc., 1922-23	.....	94 60
Rents collected, $274.50; rent money distributed, $374.50	374 50	274 50
Balance, Mar. 31, 1924	3 37	
	377 87	377 87

111.—Lower Kootenay Indians, B.C.		
Capital		
Balance, April 1, 1923, $1,146.83; timber dues, $7.76	.....	1,154 59
Balance, Mar. 31, 1924	1,154 59	
	1,154 59	1,154 59
Interest—Intérêt		
Balance, April 1, 1923	.....	29 95
Interest, 5 p.c. on $1,176.78, $58.84; repairs to fence, $43.50	43 50	58 84
Balance, Mar. 31, 1924	45 29	
	88 79	88 79

112.—Sumas Lake Indians, B.C.		
Capital		
Balance, April 1, 1923	.....	13,038 20
Right of way payment, $188.72; land money distributed, $1,095.50.	1,195 50	188 72
Transfer to Interest Account of amount erroneously credited in 1922-23	50	
Balance, Mar. 31, 1924	12,130 92	
	13,226 92	13,226 92

112.—Sumas Lake Indians, B.C.—*Concluded*	Dr.	Cr.
Interest—Intérêt	$ cts.	$ cts.
Balance, April 1, 1923, $2,732.11; interest, 5 p.c. on $15,770.31, $788.52	.....	3,520 63
Collections: rents, $212.80; miscellaneous, $105	.....	317 80
Transfer from Capital of amount erroneously credited in 1922-23	.....	50
Rent money distributed, $599.80; relief supplies, $85.90	685 70	
Hospital treatment, $701.05; medical attendance, $131	832 05	
Bull, $153.50; tractor, $250; fencing, $357.28	760 78	
Balance, Mar. 31, 1924	1,560 40	
	3,838 93	3,838 93

113.—Dog Creek Band, Man.		
Balance, April 1, 1923, 4c.; hay dues, $209.65	.....	209 69
Balance, Mar. 31, 1924	209 69	
	209 69	209 69

115.—Red Bank Band, N.B.		
Capital		
Balance, April 1, 1923, $7,229.77; timber dues, $420.48	.....	7,650 25
Fighting fires, $12; services of timber guardian, $16	28 00	
Balance, Mar. 31, 1924	7,622 25	
	7,650 25	7,650 25
Interest—Intérêt		
Balance, April 1, 1923	.....	35
Interest, 5 p.c. on $7,230.12, $361.51; fishing privileges, $25	.....	386 51
Relief, $237.86; seed potatoes and oats, $149	386 86	
	386 86	386 86

116.—Burnt Church Band, N.B.		
Capital		
Balance, April 1, 1923, $1,529.12; land sold, $1,590.85	.....	3,119 97
Services of timber guardian	32 00	
Balance, Mar. 31, 1924	3,087 97	
	3,119 97	3,119 97
Interest—Intérêt		
Interest, 5 p.c. on $1,529.12	.....	76 46
Balance, Mar. 31, 1924	76 46	
	76 46	76 46

118.—Hunaechin Reserve, B.C.		
Capital		
Timber dues, $6,330.19; timber dues distributed, $1,499.30	1,499 30	6,330 19
Balance, Mar. 31, 1924	4,830 89	
	6,330 19	6,330 19

118.—Hunaechin Reserve, B.C.—*Concluded*	Dr.	Cr.
Interest—Intérêt	$ cts.	$ cts.
Balance, April 1, 1923	.....	10,570 31
Interest, 5 p.c. on $10,570.31, $528.52; rents, $343.20	.....	871 72
Transfer to Trust Account 54 to amalgamate funds	11,098 83	
Balance Mar. 31, 1924	343 20	
	11,442 03	11,442 03

119.—Yuquot (Moachaht) Indians, B.C.

Balance, April 1, 1923, $55.54; interest 5 p.c. on $55.54, $2.78	.....	58 32
Relief supplies	18 50	
Balance, March 31, 1924	39 82	
	58 32	58 32

120.—Enoch's Band, Alta.

Capital		
Balance, April 1, 1923, $233,769.31; land sold, $1,491.86	.....	235,261 47
Transfer from Trust Account 167 Capital, shares of transferred Indians	.....	622 24
Sawing lumber, $996.16; balance of advance, $3.84 (refunded in 1924-25)	1,000 00	
Balance, Mar. 31, 1924	234,883 71	
	235.883 71	235.883 71
Interest—Intérêt		
Balance, April 1, 1923, $23,099.44; interest, 5 p.c. on $256,869.05, $12,843.45	.....	35,942 89
Interest on deferred land payments, $1,944.14; various collections, $1,388.95	.....	3,333 09
Interest distributed, $60; relief supplies, $273.72	333 72	
Hospitals, $277.28; medical attendance, $2,089.65, drugs, $288.30.	2,655 23	
Burials, $100; veterinary services, $96; clothing, $116.86	312 86	
Beef, 66,814 lb., $2,708.31; bacon, 500 lb., $91.25; flour, 307 sacks, $682.50; ice, $20	3,502 06	
Bull, $101.75; horses, 16, $1,440; buggy, $112.50	1,654 25	
Wagons, 5, $781.20; binders, 2, $468; mower, $85.50	1,334 70	
Ploughs, 5, $166.80; rake, $50; harrows, 2, $40.90; sleighs, 4, $200.	457 70	
Seeders, 2, $275; harness, 6 sets, $270.60; tools, $49.30	594 90	
Seed: barley, 299 bush., $219.15; oats, 2,272 bush., $1,490.36; wheat, 400½ bush., $400.50; timothy, 320 lb., $49.50	2,159 51	
Tent, $130.82; gasoline, 90 gal., $29.25; coal oil, 96 gal., $27.03..	187 10	
Hail insurance, $881.40; twine, 4,000 lb., $494.20	1,375 60	
Hay and green feed, $418.08; pound fees, $43.80	461 88	
Repairs: to stables, $519.78; to implements, $450.57; various repairs, $153.12	1,123 47	
Guarding cattle, 14 m., $210; freighting, $345.32; small items, $57.85	613 17	
Balance, Mar. 31, 1924	22,509 83	
	39,275 98	39,275 98

121.—Whitebear's Band, Sask.	Dr.	Cr.
Capital	$ cts.	$ cts.
Balance, April 1, 1923, $40,148.47; timber dues, $16	.....	40,164 47
Balance, March 31, 1924	40,164 47	
	40,164 47	40,164 47
Interest—Intérêt		
Debit balance, April 1, 1923, $224.55; interest, 5 p.c. on $39,923.92, $1,996.20.	224 55	1,996 20
Miscellaneous collections, $64.16; interest distributed, $1,075	1,075 00	64 16
Medical attendance, $69.15; relief supplies, $660.84	729 99	
Veterinary services, $25; registration fees, $10	35 00	
Fencing wire, 2 spools, $30.25; repairs to machinery, $279.55	309 80	
Debit balance, March 31, 1924	.....	313 98
	2,374 34	2,374 34

123.—Gibson Band, Ont.		
Capital		
Balance, April 1, 1923, $22,948.17; outstanding cheque, $29.75	.....	22,977 92
Timber dues, $26,275.81; timber money distributed, $8,713.31	8,713 31	26,275 81
Fire rangers: 2, 4½ m. to Sept. 30, $695; assistants, $15	710 00	
Balance, March 31, 1924	39,830 42	
	49,253 73	49,253 73
Interest—Intérêt		
Balance, April 1, 1923, $6,068.52; interest, 5 p.c. on $29,016.69, $1,450.83.	.....	7,519 35
Collections; timber license, $35; interest on timber dues, $83.69.	.....	118 69
Compensation for flooded lands, $185.50; loans, $150	150 00	185 50
Money distributed; interest, $4,101; compensation money, $120.50	4,221 50	
Chief, $37.50; caretaker, $50; medical attendance, $106.65	194 15	
Repairs to cemetery, $158.85; relief, $71.49; burials, $30	260 34	
Gibson School: inspection, $6; wood, 15 cords, $60	66 00	
Balance, March 31, 1924	2,931 55	
	7,823 54	7,823 54

125.—Yale Indians, B.C.		
Capital		
Balance, April 1, 1923, $1,454.99; timber dues, $21.70	.....	1,476 69
Balance, March 31, 1924	1,476 69	
	1,476 69	1,476 69
Interest—Intérêt		
Balance, April 1, 1923, $1.58; interest, 5 p.c. on $1,456.57, $72.83	.....	74 41
Rent collected, $12; relief supplies, $83	83 00	12 00
Balance, March 31, 1924.	3 41	
	86 41	86 41

126.—Nicoamen Indians, B.C.	Dr.	Cr.
Capital	$ cts.	$ cts.
Balance, April 1, 1923.	.....	675 11
Balance, March 31, 1924.	675 11	
	675 11	675 11
Interest—Intérêt		
Balance, April 1, 1923, $8,521.40, land sales, $99.40	.....	8,620 80
Medical attendance, $55; hospital treatment, $77.40	132 40	
Balance, March 31, 1924.	128 37	
	260 77	260 77

127.—Long Plain Reserve, Man.		
Capital		
Balance, April 1, 1923, $8,521.40, land sales, $99.40	.....	8,620 80
Horses, 4, $400; harness, 2 sets, $70.	470 00	
Balance, March 31, 1924.	8,150 80	
	8,620 80	8,620 80
Interest—Intérêt		
Debit balance, April 1, 1923.	176 22	
Interest, 5 p.c. on $8,345.18, $417.26; seed money, $66.34	.....	483 60
Seed grain, 685 bush.	416 75	
Debit balance, March 31, 1924.	.....	109 37
	592 97	592 97

129.—Matsquisahhahcom Band, B.C.		
Capital		
Balance, April 1, 1923.	.....	4,503 72
Balance in bank, Trust Account of late Agent Byrne	.....	145 68
Balance, March 31, 1924.	4,649 40	
	4,649 40	4,649 40
Interest—Intérêt		
Balance, April 1, 1923.	.....	1,620 58
Interest, 5 p.c. on $6,124.30, $306.22; right of way money, $45	.....	351 22
Hay, 2.5 tons.	44 48	
Balance, March 31, 1924.	1,927 32	
	1,971 80	1,971 80

130.—Couchiching Band, Ont.		
Capital		
Balance, April 1, 1923.	.....	1,302 49
Collections: sale of gravel, $312.45; timber dues, $200	.....	512 45
H. J. Bury, timber cruising expenses	43 14	
Balance March 31, 1924.	1,771 80	.....
	1,814 94	1,814 94

130—Couchiching Band. Ont.—*Concluded*	Dr.	Cr.
Interest—Intérêt	$ cts.	$ cts.
Balance, April 1, 1923	.....	391 77
Interest, 5 p.c on $1,694.26, $84.71; rents collected, $462.18	.....	546 89
Surveying, $53.50; burials, $260; relief supplies, $113.58	427 08	
Mower and rake, $128.15; roofing, $16.20	144 35	
Balance, March 31, 1924	367 23	
	938 66	938 66

132.—Waywayseecappo's Band, Man.

Capital		
Balance, April 1, 1923, $36,827.91; timber dues, $31.20	.....	36,859 11
Balance, March 31, 1924	36,859 11	
	36,859 11	36,859 11
Interest—Intérêt		
Balance, April 1, 1923	.....	431 57
Interest, 5 p.c. on $37,259.48, $1,862.97; rents, $453.20	.....	2,316 17
Money distributed: interest, $1,111.50; rent, $110	1,221 50	
Medical attendance, $190.88; hospitals, $602.25	1,093 13	
Care of sick, 46 m., $530; relief supplies, $12.50; burials, $98.50	641 00	
Repairs to roads, $309.70; one-half cost of bridge repairs, $159.75	469 45	
Debit balance, March 31, 1924	.....	677 34
	3,425 08	3,425 08

133.—Tsooahdie (Seechelt) Band, B.C.

Capital		
Balance, April, 1, 1923, $11,376.14; timber dues, $10,869.33	.....	22,245 47
Timber money distributed, $4,837.48; fighting fires, $5.90	4,843 38	
Advertising, tenders for timber	45 00	
Balance, Mar. 31, 1924	17,357 09	
	22,245 47	22,245 47
Interest—Intérêt		
Balance, April 1, 1923	.....	977 94
Interest, 5 p.c. on $12,354.08, $617.70; rents, $454.95	.....	1,072 65
Interest on deferred timber payments	.....	1,872 14
Medical attendance, $24.50; hospitals, $574.50; burial, $5.26	604 26	
Relief supplies, $1,071.89; seed and fruit trees, $75.81	1,147 70	
Advertising, $32.40; repairs, $20.85	53 25	
Balance, March 31, 1924	2,117 52	
	3,922 73	3,922 73

134.—New Westminster Band, B.C.

Capital		
Balance, April 1, 1923	.....	4,217 48
Balance, March 31, 1923	4,217 48	
	4,217 48	4,217 48

134.—New Westminster Band, B.C.—*Concluded*	Dr.	Cr.
Interest—Intérêt	$ cts.	$ cts.
Balance, April 1, 1923	.....	8,074 64
Interest, 5 p.c. on $12,292.12, $614.61; rents, $1,521	.....	2,135 61
Interest on deferred land payments	.....	560 00
Hospital treatment, $27; relief supplies, $51.05	78 05	
Balance, March 31, 1923	10,692 20	
	10,770 25	10,770 25

135.—John Smith's Band, Sask.

Capital		
Balance, April 1, 1923	.....	352 73
Balance, March 31, 1924	352 73	
	352 73	352 73
Interest—Intérêt		
Balance, April 1, 1923, $15.57; interest, 5 p.c. on $368.30, $18.42	.....	33 99
Relief supplies	22 65	
Balance, March 31, 1924	11 34	
	33 99	33 99

137.—Betsiamits Band, Que.

Capital		
Balance, April 1, 1923	.....	136,827 73
Timber dues collected, $1,776.28; timber money distributed, $10,549	10,549 00	1,776 28
A. Amyot: building combined day school and teacher's residence as per contract, $28,980; installing water works, $2,584.07	31,564 07	
R. E. Maloney, timber bailiff and scaler, 12 m. to Feb. 29	1,440 00	
Half-cost of fire patrol, $385.75; fire rangers at $3 a d., $528	913 75	
Inspecting lighting plant and water works	33 25	
Balance, March 31, 1924	94,103 94	
	138,604 01	138,604 01
Interest—Intérêt		
Balance, April 1, 1923	.....	11,922 33
Interest, 5 p.c. on $148,750.06, $7,437.50; collections, $912	.....	8,349 50
Interest distributed, $2,097; outstanding cheque, $19	2,116 00	
Rents distributed, $1,500; relief, $819.29; drugs, $514.80	2,834 09	
Refund to Casual Revenue for bonuses paid in 1922-23	315 00	
Constable, 12 m., $600; interpreter, 12 m., $180; caretaker, $20	800 00	
Moise Bacon, gratuity, 21 m. to Feb. 29 at $20	420 00	
A. Maloney, fishery overseer, 6 m., $300; travelling expenses, $125.95	425 95	
Salmon twine, 250 lb., $176.34; freight and insurance, $44.84	221 18	
Repairs to constable's house	145 30	
H. J. Bury, timber supervisor, cruising expenses	171 35	
Balance, March 31, 1924	12,822 96	
	20,271 83	20,271 83

138.—Blackfoot Indians, Alta.	Dr.	Cr.
Capital	$ cts.	$ cts.
Balance, April 1, 1923	.....	721,677 37
Land payments, $25,137.81; road allowance, $213.78	.....	25,351 59
Compensation to Indians for flooded lands	500 00	
J. A. Peters, contract, building 15 4-room cottages and 15 stables, $40,500, less $30,000 paid in 1922-23	10,500 00	
Balance, Mar. 31, 1924	736,028 96	
	747,028 96	747,028 96
Interest—Intérêt		
Balance, April 1, 1923	.....	312,312 82
Interest, 5 per cent on $1,033,990.19	.....	51,699 51
Grazing leases, $46,827.55; interest on land sales, $20,863.52	.....	67,691 07
Sales, beef, flour, etc., $1,366.76; various collections, $10,359.83	.....	11,726 59
Refund by W. M. Graham, paid in 1922-23 for military blankets.	.....	450 00
Refund to Casual Revenue for bonuses paid in 1922-23	452 25	
Lease money distributed, $7,070; physician, Dr. A. W. Bowles, $700	7,770 00	
Clerk-bookkeeper, A. G. B. Lewis, 12 m. to Mar. 31	1,095 00	
Farming instructors, 12 m. to Mar. 31: A. Bremner, $840; J. J. Clarke, $1,080; J. C. Hutchinson, $960	2,880 00	
Stockmen: C. Evans, June 19 to Mar. 31, $611; C. Jones, April, $60; Arthur Jones, May 1 to June 18, $98; R. Robinson, 12 m., $810	1,579 00	
Asst. stockmen at $30 a m., $360; employees in new hospital, $679.55	1,039 55	
Inspectors of construction: E. G. Smith, 7 d. at $7, 83 d. at $6, board and travel, $301.55; R. Patterson, 51 d. at $7, board and travel, $115.45	1,321 00	
Medical attendance, $1,016.65; nurse, $147.70; hospitals, $599.80	1,764 15	
Medical supplies, $1,690.58; veterinaries, $139; burials, $457.35	2,286 93	
Beef, 198,232 lb., $16,301.31; buffalo meat, 24,300 lb., $1,458; cow, $150	17,909 31	
Flour, 1,555 sacks, $3,615.60; relief and ration supplies, $2,714.01	6,329 61	
Discarded military overcoats, $376.50; binder twine, 20,800 lb., $2,640	3,016 50	
Coal, 204.9 tons, $1,895.56; hospital repairs and renewals, $715.33	2,610 89	
House furnishings, $711.15; poison bait, $30; rifle, $30	771 15	
Horses, 29, $1,647; feed oats, 308½ bush., $89.49; harness, 10 sets, $430	2,166 49	
Harness repairs, $204.90; various hardware and blacksmithing, $494.70	699 60	
Farm implements and repairs and renewals to machinery	2,101 04	
Seed: oats, 844⅔ bush., $506.80; wheat, 756 bush., $714.42	1,221 22	
Greater Production Scheme Account, horses, implements, seed, etc.	3,615 00	
Indian labour: ploughing and harrowing, $1,035.80; haying, $625; hauling, $532.05; repairs to roads, $435.20; cutting and burning weeds, $297.50	2,925 55	
Gasoline, 3,515½ gal., $1,250.45; coal oil, 4,310½ gal., $1,146.57	2,397 02	
Tractor oil, 306 gal., $281.52; various oils and grease, $402.42	683 94	
Fencing: barb wire, 415 reels, $2,055.20; posts, 8,725, $1,417.80; gates, 49, $317.90; Indian labour, $1,091.38; repairs, $160.76	5,043 04	
Wells: drilling 13 wells, 1,869 ft., $3,479.70; pipe, 2,621 ft., $907.85; casing, 1,500 ft., $920; pumps, 20, $307.50; fittings and repairs, $473.22	6,088 27	
Building new hospital, Baird Construction Co., contract ($22,245): progress payments, $17,712.36; extras, $13,687.64	31,400 00	
Building farming instructor's house, W. T. Scott, contract ($3,965): progress payments, $3,826.11; extras, $73.89	3,900 00	
Moving Indian house, $1,833; repairs to buildings, $734.17	2,567 17	
Telephone service, $41.40; freighting, $380.40; small items, $40.16	461 96	
Advertising tenders for hospital and farmer's house	77 24	
Balance, Mar. 31, 1924	327,707 11	
	443,879 99	443,879 99

138A.—Blackfoot Sinking Fund	Dr.	Cr.
Balance, April 1, 1923	.....	14,160 38
Interest, 5 p.c. on $14,160.38, $708.02; coal, 42.55 tons, $361.70	361 70	708 02
Parts and repairs to farm machinery	431 30	
Balance, Mar. 31, 1924	14,075 40	
	14,868 40	14,868 40

139.—Alexander's Band, Alta.

Capital

Balance, April 1, 1923	.....	35,265 17
Balance, Mar. 31, 1924	35,265 17	
	35,265 17	35,265 17

Interest—Intérêt

Balance, April 1, 1923, $4,103.01; interest, 5 p.c. on $39,368.18, $1,968.41	.....	6,071 42
Collections: leases, $1,000; miscellaneous, $394.28	.....	1,394 28
Transfer to Trust Acct. 413 of $150 received in 1913 for improvements, together with accumulated interest	226 23	
Lease money distributed, $822; interest distributed, $15	837 00	
Medical attendance, $495.90; hospitals, $17.50; drugs, $314.75	828 15	
Relief supplies, $650.73; ambulance, $25; hail insurance, $348	1,023 73	
Oats, 1,600 bush., $1,105; sacks, 400, $62.80; twine, 1,600 lb., $207.04	1,374 84	
Implements and repairs, $497.36; coal oil, 131 gal., $34.72	532 08	
Balance, Mar. 31, 1924	2,643 67	
	7,465 70	7,465 70

141.—Halalt Indians, B.C.

Capital

Balance, April 1, 1923	.....	966 37
Balance, Mar. 31, 1924	966 37	
	966 37	966 37

Interest—Intérêt

Balance, April 1, 1923, $149.48; interest, 5 p.c. on $1,115.85, $55.79	.....	205 27
Rent money collected, $75; rent money distributed, $75	75 00	75 00
Balance, Mar. 31, 1924	205 27	
	280 27	280 27

142.—Côté's Band, No. 64, Sask.

Capital

Balance, April 1, 1923	.....	116,042 50
Transfer from Trust Account 325, Capital, share of funds	.....	5 78
Land payment, $143.17; timber dues, $15	.....	158 17
Balance, Mar. 31, 1924	116,206 45	
	116,206 45	116,206 45

142.—Côté's Band, No. 64, Sask.—*Concluded*	Dr.	Cr.
Interest—Intérêt	$ cts.	$ cts.
Balance, April 1, 1923, $7,652.65; interest, 5 p.c. on $123,695.15, $6,184.76	.....	13,837 41
Rents, $2,495.15; interest on deferred land payments, $195.03	.....	2,690 18
Interest money distributed, $4,170; relief, $999.85	5,169 85	
Hospitals, $1,528.14; medical attendance, $49.50; burials, $134.05	1,711 69	
Medical supplies, $207.32; horses, 21, $2,407; harness, 3 sets, $136.	2,750 32	
Oats, 150 bush., $75; barley, 50 bush., $25; lime, 25 sacks, $25	125 00	
Various implements, $265; bull, $160; herding, $36	461 00	
Gopher bounties, at 2c. each, $37.70; small items, $36.75	74 45	
Balance, Mar. 31, 1924	6,235 28	
	16,527 59	16,527 59

144.—Shoal Lake Reserve No. 28, Sask.		
Capital		
Balance, April 1, 1923	.....	3,888 60
Timber dues collected, $4,890.39; timber dues distributed, $465	465 00	4,890 39
Balance, Mar. 31, 1924	8,313 99	
	8,778 99	8,778 99
Interest—Intérêt		
Balance, April 1, 1923	.....	57 83
Interest, 5 p. c. on $3,946.43	.....	197 32
Balance, Mar. 31, 1924	255 15	
	255 15	255 15

145.—Assiniboine Band, Sask		
Capital		
Balance, April 1, 1923	.....	17,635 08
Land payment, $352; fine, $20	.....	372 00
Separator, $1,299.73; second hand 20 h.p. tractor, $1,260	2,559 73	
Balance, Mar. 31, 1924	15,447 35	
	18,007 08	18,007 08
Interest—Intérêt		
Balance, April 1, 1924	.....	1,951 66
Interest, 5 p. c. on $19,586.74, $979.34; collections, $57.89	.....	1,037 23
Interest money distributed, $990; clothing, $56.75	1,046 75	
Home Bank of Canada, balance with interest, of loan for paying for twine and for threshing expenses, to be collected from the Indians	511 00	
Hospitals, $1,023.90; medical attendance, $41; drugs, $88.50	1,153 40	
Repairs to houses, $351.77; wheat, 71 bush., $88.75; hardware, $13.90	454 42	
Debit balance, Mar. 31, 1924	.....	176 68
	3,165 57	3,165 57

146.—Louis Bull's Band, Alta.	Dr.	Cr.
Capital	$ cts.	$ cts.
Balance, April 1, 1923	.....	21,057 36
Land money collected, $27.60; land money distributed, $1,417 00.	1,417 00	27 60
Balance, Mar. 31, 1924	19,667 96	
	21,084 96	21,084 96
Interest—Intérêt		
Balance, April 1, 1923	.....	370 59
Interest, 5 p. c. on $21,427.95	.....	1,071 40
Collections: leases, $595.80; seed, $380.06	.....	975 86
Interest money distributed, $293; hospitals, $60.52	353 52	
Medical attendance, $92; medical supplies, $76.71	168 71	
Physician, Dr. A. S. McColgan, travel (salary paid from Man., etc., vote)	11 30	
Oats, 613 bush., $380.06; barley, 216 bush., $162; wheat, 57 bush., $62.70	604 76	
Bull, $150; various implements, $439.97; small items, $24.90	614 87	
Balance, Mar. 31, 1924	664 69	
	2,417 85	2,417 85

147.—Boothroyd Band, B.C.		
Capital		
Balance, April 1, 1923	.....	1,625 64
Balance, Mar. 31, 1924	1,625 64	
	1,625 64	1,625 64
Interest—Intérêt		
Balance, April 1, 1923	.....	747 36
Interest, 5 p. c. on $2,373, $118.65; relief, $20; fare, 80c	20 80	118 65
Balance, Mar. 31, 1924	845 21	
	866 01	866 01

148.—Siska Band, B.C.		
Capital		
Balance, April 1, 1923	.....	89 60
Balance, Mar. 31, 1924	89 60	
	89 60	89 60
Interest—Intérêt		
Balance, April 1, 1923, $87.62; interest, 5 p. c. on $177.22, $8.86	.....	96 48
Relief supplies	7 00	
Balance, Mar. 31, 1924	89 48	
	96 48	96 48

151.—Lytton Band, B.C.	Dr.	Cr.
Capital	$ cts.	$ cts.
Balance, April 1, 1923, $1,065.60; bull, $97.25	97 25	1,065 60
Balance, Mar. 31, 1924	968 35	
	1,065 60	1,065 60
Interest—Intérêt		
Interest, 5 p. c. on $1,065.60	.....	53 28
Burials, $10.50; relief supplies, $31; fare, $4.40	45 90	
Balance, Mar. 31, 1924	7 38	
	53 28	53 28

152.—Cook's Ferry Band, B.C.		
Capital		
Balance, April 1, 1923, $377.44; right of way, $41	.....	418 44
Balance, Mar. 31, 1924	418 44	
	418 44	418 44
Interest—Intérêt		
Balance, April 1, 1923, $10.52; interest, 5 p. c. on $387.96, $19.40	.....	29 92
Relief supplies	27 00	
Balance, Mar. 31, 1924	2 92	
	29 92	29 92

153.—Salmon Arm Reserve, B.C.		
Capital		
Balance, April 1, 1923	.....	476 15
Balance, Mar. 31, 1924	476 15	
	476 15	476 15
Interest—Intérêt		
Balance, April 1, 1923, $128.46; interest, 5 p. c. on $604.61, $30.23	.....	158 69
Rent collected	.....	1 00
Balance, Mar. 31, 1924	159 69	
	159 69	159 69

154.—Sarcee Band, Alta.		
Capital		
Balance, April 1, 1923	.....	9 35
Balance, Mar. 31, 1924	9 35	
	9 35	9 35
Interest—Intérêt		
Balance, April 1, 1923, $843.80; interest, 5 p. c. on $853.15, $42.66	.....	886 46
Collections: rents, $2,000; miscellaneous, $794.85	.....	2,794 85
Medical attendance, $30; burials, $75; relief supplies, $1,314.18	1,419 18	
Drugs, $12.85; oats, 1,250 bush., $670; new bridge, $175	857 85	
Bulls, 2, $290; fencing, $131; various supplies and repairs, $312.81	733 81	
Balance, Mar. 31, 1924	670 47	
	3,681 31	3,681 31

155.—Samson's Band, Alta.	Dr.	Cr.
Capital	$ cts.	$ cts.
Balance, April 1, 1923	.....	69,807 91
Land money: collected, $1,111.60, distributed, $2,185	2,185 00	1,111 60
Transfer to Trust Account 167, shares of Indians transferred	739 85	
Balance, Mar. 31, 1924	67,994 66	
	70,919 51	70,919 51
Interest—Intérêt		
Balance, April 1, 1923, $29,466.30; interest, 5 p.c. on $99,274.21, $4,963.71	.....	34,430 01
Collections: interest on deferred land payments, $1,653.15; miscellaneous, $118.80	.....	1,771 95
Refund to Casual Revenue for bonuses paid in 1922-23	162 00	
Interest money distributed, $13,704; relief supplies, $203.21	13,907 21	
Hospital treatment, $233.75; medical attendance, $110	343 75	
Medical supplies, $161.76; travel, $32.70; bull, $136.75	331 21	
Farming instructor, N. Piggott, 12 m., $720; binder, $257.50	977 50	
Seed grain: barley, 226 bush., $171.70; oats, 803 bush., $441.65; wheat, 530 bush., $583	1,196 35	
Lime, 60 sacks, $57; small items, $16.45	73 45	
Legal expenses, Cross, Jonah, Hugg and Forbes	3 00	
Balance, Mar. 31, 1924	19,207 49	
	36,201 96	36,201 96

156.—Red Pheasant's Band, Sask.		
Balance, April 1, 1923, $35.50; interest, 5 p.c. on $35.50, $1.77	.....	37 27
Clothing	17 75	
Balance, Mar. 31, 1924	19 52	
	37 27	37 27

157.—Ohamil Band, B.C.		
Capital		
Balance, April 1, 1923, $498.29; timber dues, $110.09	.....	608 38
Balance, Mar. 31, 1924	608 38	
	608 38	608 38
Interest—Intérêt		
Balance, April 1, 1923, $54.74; interest, 5 p.c. on $553.03, $27.65	.....	82 39
Relief supplies, $22; shingles, 9 M, $30	52 00	
Balance, Mar. 31, 1924	30 39	
	82 39	82 39

159.—Union Bar Band, B.C.		
Capital		
Balance, April 1, 1923, $3,393.03; timber dues, $1,170.17	.....	4,563 20
Balance, Mar. 31, 1924	4,563 20	
	4,563 20	4,563 20

159.—Union Bar Band, B.C.—*Concluded*	Dr.	Cr.
Interest—Intérêt	$ cts.	$ cts.
Balance, April 1, 1923	.....	293 40
Interest, 5 p.c. on $3,686.43, $184.32; collections, $2.00	.....	186 32
Relief supplies	45 40	
Balance, Mar. 31, 1924	434 32	
	479 72	479 72

160.—Spuzzum Band, B.C.

Capital		
Balance, April 1, 1923	.....	177 86
Balance, Mar. 31, 1924	177 86	
	177 86	177 86
Interest—Intérêt		
Balance, Mar. 31, 1923, $18.22; interest, 5 p.c. on $196.08, $9.80	.....	28 02
Relief supplies	19 00	
Balance, Mar. 31, 1924	9 02	
	28 02	28 02

161.—Boston Bar Band, B.C.

Capital		
Balance, April 1, 1923	.....	397 06
Balance, Mar. 31, 1924	397 06	
	397 06	397 06
Interest—Intérêt		
Balance, April 1, 1923, $1.51; interest, 5 p.c. on $398.57, $19.93	.....	21 44
Relief supplies	5 00	
Balance, Mar. 31, 1924	16 44	
	21 44	21 44

162.—Popkum Band, B.C.

Capital		
Balance, April 1, 1923, $1,138.05; timber dues, $274.45	.....	1,412 50
Transfer from Trust Account 369, shares of Indians transferred	.....	116 32
Balance, Mar. 31, 1924	1,528 82	
	1,528 82	1,528 82
Interest—Intérêt		
Balance, April 1, 1923, $72.79; interest, 5 p.c. on $1,210.84, $60.54	.....	133 33
Balance, Mar. 31, 1924	133 33	
	133 33	133 33

166.—Sturgeon Lake Indians, Sask.	Dr.	Cr.
Capital	$ cts.	$ cts.
Balance, April 1, 1923, $26,604.65; heifers, 45, $1,090	1,090 00	26,604 65
Balance, Mar. 31, 1924	25,514 65	
	26,604 65	26,604 65
Interest—Intérêt		
Balance, April 1, 1923	.....	1,321 85
Interest, 5 p.c. on $27,926.50, $1,396.33; collections, $380.05	.....	1,776 38
Hospitals, $471.50; medical services, $335; medicines, $92.10	898 60	
Relief supplies, $374.90; heifers, 5, $103.27; oats, 170 bush., $70.10	548 27	
License for steam engine, $5; freighting, $48.74	53 74	
Balance, Mar. 31, 1924	1,597 62	
	3,098 23	3,098 23

167.—Erminèskin's Band, Alta.		
Capital		
Balance, April 1, 1923	.....	69,885 55
Transfer from Trust Account 155, shares of Indians transferred	.....	739 85
Transfer to Trust Account 120, shares of Indians transferred	622 24	
Balance, Mar. 31, 1924	70,003 16	
	70,625,40	70,625 40
Interest—Intérêt		
Balance, April 1, 1923, $214.10; interest, 5 p.c. on $70,099.67, $3,504.98	.....	3,719 08
Collections: rents, $246; seed grain, etc., $1,739.57	.....	1,985 57
Interest money distributed, $3,405; medicines, $112.59	3,517 59	
Travel, $30.50; bull, $176.75; various repairs, $29.35	236 60	
Seed grain: oats, 2,240.8 bush., $1,350.64; barley, 486 bush., $380.10; wheat, 140 bush., $154; small items, $42.60	1,927 34	
Balance, Mar. 31, 1924	23 12	
	5,704 65	5,704 65

168.—Chekwelp Reserve, No. 26, B.C.		
Capital		
Balance, April 1, 1923	.....	509 07
Credit balances in the Trust Accounts of the late agent, P. Byrne.	.....	365 55
Transfer to Trust Account 54, to amalgamate funds	874 62	
	874 62	874 62
Interest—Intérêt		
Balance, April 1, 1923, $7.30; interest, 5 p.c. on $516.37, $25.82		33 12
Transfer to Trust Account 54, to amalgamate funds	33 12	
	33 12	33 12

170.—Black River Band, Man.		
Capital.		
Balance, April 1, 1923	.....	664 51
Balance, Mar. 31, 1924	664 51	
	664 51	664 51

170.—Black River Band, Man.—*Concluded*	Dr.	Cr.
Interest—Intérêt	$ cts.	$ cts.
Balance, April 1, 1923	.....	236 95
Interest, 5 p.c. on $901.46, $45.07; rent collected, $12	.....	57 07
Cattle, 2, $90; freight, $15; repairs, $17.35	122 35	
Balance, Mar. 31, 1924	171 67	
	294 02	294 02

171.—Stony Band, Alta.

Capital.		
Balance, April 1, 1923, $8,098.32; collections, $121.02		8,219 34
Balance, Mar. 31, 1924	8,219 34	
	8,219 34	8,219 34
Interest—Intérêt		
Balance, April 1, 1923, $11,944.81; interest, 5 p.c. on $20,043.13, $1,002.16	.....	12,946 97
Collections: rent, $3,219.40; right of way, $1,860; miscellaneous, $329.73	.....	5,409 13
Transfer from Trust Acct. No. 271, cost, with interest, of teacher's house built in 1921-22	.....	1,047 37
Rent money distributed, $1,860; relief supplies, $1,168.33	3,028 33	
Medical attendance, $108.45; medicines, $99; license, $15	222 45	
Oats, 108 sacks, $145; gasoline, 138½ gal., $49.21; freight, $30.26	224 47	
Ford car, $636.26; various repairs and supplies, $145.14	781 40	
Hay, 22.3 tons, $111.25; wagon gears, 4, $280; small items, $46.11	437 36	
Legal expenses, Cross, Jonah, Hugg & Forbes	10 52	
Balance, Mar. 31, 1924	14,698 94	
	19,403 47	19,403 47

172.—Ohiat Band, B.C.

Capital.		
Balance, April 1, 1923, $1,334.75; timber dues, 75c	.....	1,335 50
Balance, Mar. 31, 1924	1,335 50	
	1,335 50	1,335 50
Interest—Intérêt		
Balance, April 1, 1923, $4.31; interest, 5 p.c. on $1,339.06, $66.95	.....	71 26
Rent collected, $12; relief, $34.05; iron pipe, $18.05	52 65	12 00
Balance, Mar. 31, 1924	30 61	
	83 26	83 26

173.—Blood Indians, Alta.

Capital.		
Transfer from Trust Acct. 210, shares of Indians transferred	.....	492 00
Balance, Mar. 31, 1924	492 00	
	492 00	492 00

173.—Blood Indians, Alta.—*Concluded*	Dr.	Cr.
Interest—Intérêt	$ cts.	$ cts.
Balance, April 1, 1923, $12,652.55; interest, 5 p.c. on $12,652.55, $632.63	.....	13,285 18
Collections: rents, $16,908.05; beef, etc., sold, $813.39	.....	17,721 44
Rent money distributed, $6,888; relief supplies, $898.34	7,786 34	
Hospitals, $164.40; burials, $55; implements, $1,010.11	1,229 51	
Bulls, details shown in Trust Account No. 440	1,000 00	
Balance, Mar. 31, 1924	20,990 77	
	31,006 62	31,006 62

175.—Edmundston Reserve, N.B.		
Capital.		
Balance, April 1, 1923	.....	214 28
Balance, Mar. 31, 1924	214 28	
	214 28	214 28
Interest—Intérêt		
Balance, April 1, 1923, $31.71; interest 5 p.c. on $245.99, $12.30	.....	44 01
Relief supplies	27 00	
Balance, Mar. 31, 1924	17 01	
	44 01	44 01

176.—Nanaimo River Band, B.C.		
Capital.		
Balance, April 1, 1923	.....	60,947 30
Refund to Casual Revenue on account of new school building, paid from Education Vote in 1920-21	6,293 50	
Timber money distributed, $3,977; land improvements, $50	4,027 00	
One-half of expenses fighting fires	539 47	
Balance, March 31, 1924	50,087 33	
	60,947 30	60,947 30
Interest—Intérêt		
Balance, April 1, 1923	.....	5,326 73
Interest, 5 p.c. on $66,274.03, $3,313.70; rent collected, $230	.....	3,543 70
Refund by agent of unexpended balance, 1922-23	.....	65 01
Interest: distributed, $3,607, credited to Savings Acct. 201, $58.20.	3,665 20	
Insurance, $106; hospital, $382.25; relief, $170.35	658 60	
Balance, March 31, 1924	4,611 64	
	8,935 44	8,935 44

177.—Chukchukualk Band, B.C.		
Capital.		
Balance, April 1, 1923	.....	316 25
Transfer to Trust Account 54 to amalgamate funds	316 25	
	316 25	316 25
Interest—Intérêt		
Balance, April 1, 1923, $337.43; interest, 5 p.c. on $653.68, $32.68	.....	370 11
Transfer to Trust Account 54 to amalgamate funds	370 11	
	370 11	370 11

178.—Long Lake Reserve 80A, Treaty 4, Sask.	Dr.	Cr.
Capital.	$ cts.	$ cts.
Balance, April 1, 1923	.....	42,716 48
Land payments	.....	1,155 00
Balance, March 31, 1924	43,871 48	
	43,871 48	43,871 48
Interest—Intérêt		
Balance, April 1, 1923	.....	7,165 48
Interest, 5 p.c. on $49,881.96, $2,494.10; collections, $144	.....	2,638 10
Balance, March 31, 1924	9,803 58	
	9,803 58	9,803 58

179.—Big Cove Indians, N.B.		
Capital.		
Land payment		161 26
Balance, March 31, 1924	161 26	
	161 26	161 26
Interest—Intérêt		
Balance, April 1, 1923, $1.57; interest, 5 p.c. on $1.57, 8 cts	.....	1 65
Balance, March 31, 1924	1 65	
	1 65	1 65

181.—Pelican Lake Reserve, Sask.		
Collections	.....	37 00
Balance, March 31, 1924	37 00	
	37 00	37 00

182.—Dokis Band, Ont.		
Capital		
Balance, April 1, 1923	.....	960,405 47
Fire rangers at $2 a day	532 00	
Balance, March 31, 1924	959,873 47	
	960,405 47	960,405 47
Interest—Intérêt		
Balance, April 1, 1923, $37,425.18; interest, 5 p.c. on $997,830.65, $49,891.53	.....	87,316 71
Interest distributed, $46,666; medical attendance, $150	46,816 00	
Refund to Casual Revenue for bonuses paid in 1922-23	86 25	
Agent, G. P. Cockburn: salary, 11 m. to Feb. 29, $732.93; travel, $79.90	812 83	
Hospital treatment, $160.25; care of sick, $97	257 25	
Dokis summer school: teacher, Mrs. Jos. Jalbert, jr., 4 m. to Sept. 30, $240; supplies, $2.14	242 14	
Balance, March 31, 1924	39,102 24	
	87,316 71	87,316 71

183.—Piapot's Band, Sask.

	Dr.	Cr.
Capital	$ cts.	$ cts.
Balance, April 1, 1923	.....	116,561 83
Indian labour completing approach to bridge	216 00	
Balance Mar. 31, 1924	116,345 83	
	116,561 83	116,561 83
Interest—Intérêt		
Balance, April 1, 1923, $14,071.64; interest 5 p.c. on $130,633.47, $6,531.67	.....	20,603 31
Implements sold, $941; refund, overpayment in 1922-23, 23c	.....	941 23
Interest distributed, $9,350; pound fees, $55.40 refunded	9,405 40	
Refund to Casual Revenue for bonuses paid in 1922-23	33 75	
Medical attendance, $827.50; medical supplies, $222.63	1,050 13	
Hospitals, $916.50; maintenance of pupils in school, $142	1,058 50	
Relief and ration supplies, $593.98; feed oats, 430 bush., $172.15	766 13	
Horses, 12, $1,250; harness, 8 sets and 16 collars, $324.20	1,574 20	
Binders, 2, $477; separator with belt, $1,530; water tank, $87	2,094 00	
Steam engine, 20 h.p., $1,200; various implements, $632.43	1,832 43	
Threshing operations, $3,458.11, less collections, $2,442.21	1,015 90	
Fencing, $238.10; installing telephone system, $83.29	321 39	
Up-keep of agency automobiles	125 13	
Buildings: contracts, erecting 4 houses and 4 barns, $2,400; painting and various repairs, $2,200.92	4,600 92	
Debit balance, Mar. 31, 1924	.....	2,333 34
	23,877 88	23,877 88

184.—Cowessess Band, Sask.

Capital		
Balance, April 1, 1923	.....	125,975 97
Land payments	.....	440 00
Balance, March 31, 1924	126,415 97	
	126,415 97	126,415 97
Interest—Intérêt		
Balance, April 1, 1923, $1,588.12; interest, 5 p.c. on $127,564.09, $6,378.20	.....	7,966 32
Collections: interest on deferred land payments, $380.10, rents, etc., $500.42; outstanding cheque, $3.90	.....	884 42
Interest distributed, $5,220; relief and rations, $422.02	5,642 02	
Medical attendance, $339; hospitals, $548.60	887 60	
Drugs, $232.86; care of sick, $20; repairs, $199.50	452 36	
Compensation for loss by fire, $460; seed grain, $495.62	955 62	
Horses, 2, $185; veterinary supplies, $10.88; implements, $130.79	326 67	
Balance, March 31, 1924	586 47	
	8,850 74	8,850 74

186.—Stryen Reserve, No. 9, B.C.

Balance, April 1, 1923	.....	619 52
Interest, 5 p.c. on $619.52, $30.98; relief supplies, $8	8 00	30 98
Balance, March 31, 1924	642 50	
	650 50	650 50

187.—Poorman's Band, Sask.	Dr.	Cr.
Capital	$ cts.	$ cts.
Balance, April 1, 1923	.....	61,431 15
Fines collected, $8, loans paid $1,221.90	1,221 90	8 00
Balance, March 31, 1924	60,217 25	
	61,439 15	61,439 15
Interest—Intérêt		
Balance, April 1, 1923, $1,836.04; interest, 5 p.c. on $63,267.19, $3,163.36	.....	4,999 40
Interest distributed, $2,550; medical attendance, $120	2,670 00	
Hospitals, $207.09; gasoline and oil, $131.69	338 78	
Balance, March 31, 1924	1,990 62	
	4,999 40	4,999 40

188.—Kakawistahaw's Band, Sask.		
Capital		
Balance, April 1, 1923	.....	198,575 59
Land payments	.....	1,166 81
Balance, March 31, 1924	199,742 40	
	199,742 40	199,742 40
Interest—Intérêt		
Balance, April 1, 1923, $66,647.62; interest, 5 p.c. on $265,223.21, $13,261.16	.....	79,908 78
Collections, $545.25; interest distributed, $8,935	8,935 00	545 25
Refund to Casual Revenue for bonuses paid in 1922-23	34 50	
Farming instructors: R. F. Hillhouse, April 1 to May 9, $103.23, J. H. Osborne, May 10 to March 31, $642.58, $745.81, less paid from Trust Acct. 225, $372.90	372 91	
Hospital treatment, $865.05; relief and rations, $326.42	1,191 47	
Horses, 2, $200; farm implements, $530.34; seed grain, $81.17	811 51	
Repairs: houses, $799.80; roads, $330.52	1,130 32	
Balance, March 31, 1924	67,978 32	
	80,454 03	80,454 03

189.—James Robert's Band, Sask.		
Capital		
Balance, April 1, 1923	.....	3,825 50
Balance, March 31, 1924	3,825 50	
	3,825 50	3,825 50
Interest—Intérêt		
Balance, April 1, 1923	.....	1,609 24
Interest, 5 p.c. on $5,434.74, $271.74; collections, $55.46	.....	327 20
Medical attendance, $24; hospital, $77; transportation, $335.70	436 70	
Balance, March 31, 1924	1,499 74	
	1,936 44	1,936 44

190.—Amos Charles Band, Sask.	Dr.	Cr.
Capital	$ cts.	$ cts.
Balance, April 1, 1923	.....	2,853 95
Balance, March 31, 1924	2,853 95	
	2,853 95	2,853 95
Interest—Intérêt		
Balance, April 1, 1923	.....	1,247 09
Interest, 5 p.c. on $4,101.04, $205.05; collections, $46.70	.....	251 75
Medical attendance, $14; hospital treatment, $513.75	527 75	
Balance, March 31, 1924	971 09	
	1,498 84	1,498 84

191.—Beardy's Band, Sask.		
Balance, April 1, 1923	.....	382 78
Interest 5 p.c. on $382.78, $19.14; fines collected, $2.50	.....	21 64
Relief, $16.05; burial, $12.40; boiler license, $5	33 45	
Balance, March 31, 1924	370 97	
	404 42	404 42

192.—Nelson House Band Reserve, 170 B. Man.		
Capital		
Wood permit	.....	2 00
Balance, March 31, 1924	2 00	
	2 00	2 00
Interest—Intérêt		
Balance, April 1, 1923	.....	61 14
Interest, 5 p.c. on $61.14, $3.06; rent collected, $25	.....	28 06
Balance, March 31, 1924	89 20	
	89 20	89 20

195.—Sandy Lake Reserve, Sask.		
Capital		
Balance, April 1, 1923	.....	528 25
Collection, right of way	.....	169 85
Balance, March 31, 1924	698 10	
	698 10	698 10
Interest—Intérêt		
Balance, April 1, 1923	.....	37 97
Interest, 5 p.c. on $566.22, $28.31; gopher bounties, $2.10	2 10	28 31
Balance, March 31, 1924	64 18	
	66 28	66 28

196.—Big River Reserve, Sask.	Dr.	Cr.
Capital	$ cts.	$ cts.
Balance, April 1, 1923	.....	8,480 00
Balance, March 31, 1924	8,480 00	
	8,480 00	8,480 00
Interest—Intérêt		
Balance, April 1, 1923	.....	3,315 72
Interest, 5 p.c. on $11,795.72, $589.79; seed oats, $5.	.....	594 79
Interest distributed, $552; medical services, $44	596 00	
Relief supplies, $325.04; repairs to roads, $80	405 04	
Balance March 31, 1924	2,909 47	
	3,910 51	3,910 51

198.—Wahpaton Sioux, Sask.		
Balance, April 1, 1923.	.....	11 00
Interest, 5 p.c. on $11. 55 cents; medicines, $1.75	1 75	55
Balance, March 31, 1924	9 80	
	11 55	11 55

199.—Sakimay's Band, Sask.		
Capital		
Balance, April 1, 1923.	.....	19,469 72
Balance, March 31, 1923.	19,469 72	
	19,469 72	19,469 72
Interest—Intérêt		
Debit balance, April 1, 1923.	246 85	
Interest, 5 p.c. on $19,222.87, $961.14; rents, $416.80	.....	1,377 94
Interest refunded from 1922-23, $68; relief, $255.84	255 84	68 00
Medical attendance, $48; medicine, $89.92; hospitals, $142.53	280 45	
Burials, $62.25; seed grain, $109.07; repairs to houses, $644.25	815 57	
Debit balance, March 31, 1924.	.....	152 77
	1,598 71	1,598 71

200.—Bella Coola Band, B.C.		
Capital		
Balance, April 1, 1923.	.....	3,827 80
Balance, March 31, 1924.	3,827 80	
	3,827 80	3,827 80
Interest—Intérêt		
Balance, April 1, 1923, $116.65; interest, 5 p.c. on $3,944.45, $197.22	.....	313 87
Board and lodging for band-instructor, $60; relief, $33.25	93 25	
Balance, March 31, 1924	220 62	
	313 87	313 87

202.—Paul's (Wabamun) Band, Alta.	Dr.	Cr.
Capital	$ cts.	$ cts.
Balance, April 1, 1923, $84,826.63; land payments, $180.85	.....	85,007 48
Balance, March 31, 1924.	85,007 48	
	85,007 48	85,007 48
Interest—Intérêt		
Balance, April 1, 1923, $4,407.50; interest, 5 p.c. on $89,240.22, $4,462.01.	.....	8,869 51
Collections $486.63; medical attendance, $1,539	1,539 00	486 63
Hospitals, $199.55; drugs, $49.75; hail insurance, $336	585 30	
T. J. Hardwick, accounts of various Indians incurred in 1921	1,405 65	
Relief and rations, $1,820.35; seed grain, $885.35; sacks, $32	2,737 70	
Implements and repairs, $849.48; twine, $259.80; freight, $83.10	1,192 38	
Horses, 5, $425; bull, $96.08.	521 08	
Balance, March 31, 1924.	1,375 03	
	9,356 14	9,356 14

203.—Seymour Creek Indians, B.C.		
Capital		
Balance, April 1, 1923	.....	664 25
Valuating right of way.	75 00	
Transfer to Trust Acct. 54 to amalgamate funds	589 25	
	664 25	664 25
Interest—Intérêt		
Balance, April 1, 1923, 77 cts., interest, 5 p.c. on $665.02, $33.25	.....	34 02
Transfer to Trust Acct. 54 to amalgamate funds	34 02	
	34 02	34 02

207.—Wild Lands Reserve, Ont.		
Capital		
Balance, April 1, 1923.	.....	60,542 04
Land payments, $3,254.69; ditching, $4,118.75	4,118 75	3,254 69
Balance, March 31, 1924.	59,677 98	
	63,796 73	63,796 73
Interest—Intérêt		
Balance, April 1, 1923.	.....	3,929 58
Interest, 5 p.c. on $64,471.62, $3,223.58; collections, $1,253.26	.....	4,476 84
Physician, Dr. F. H. Bethune, services, 11 m. to Feb. 29, at $33.33	366 63	
Medical attendance, $87.70; hospitals, $35; relief, $101.50	224 20	
Care of sick, $113; burials, $51.40; lumber, etc., $843.77	1,008 17	
Rent of telephone, 12 m., $20; veterinary services, $14	34 00	
Implements and repairs, $1,294.38; seed grain, $68	1,362 38	
Gasoline and oil, $700.92; motor car repairs, $223.30	924 22	
Ditching and clearing land, $1,912.47; wire, $88.25	2,000 72	
Balance, March 31, 1924.	2,486 10	
	8,406 42	8,406 42

209.—Fisher River Reserve, Man.	Dr.	Cr.
	$ cts.	$ cts.
Balance, April 1, 1923	.....	334 91
Interest, 5 p.c. on $334.91, $16.74; rent collected, $100	.....	116 74
Bulls, 5	301 06	
Balance, March 31, 1924	150 59	
	451 65	451 65

210.—Peigan Indians, Alta.		
Capital		
Balance, April 1, 1923	.....	95,457 59
Transfer: to Trust Acct. 173, share of funds, $492; to Interest Acct., $1,025 credited in error in 1921-22	1,517 00	
Cattle, 55, $1,179.83; fencing, $84.02; land money, $393	1,656 85	
Balance, March 31, 1924	92,283 74	
	95,457 59	95,457 59
Interest—Intérêt		
Balance, April 1, 1923, $5,505.48; interest, 5 p.c. on $100,963.07, $5,048.15	.....	10,553 63
Transfer from Capital Account right of way money	.....	1,025 00
Collections, $2,296.98; rent money distributed, $782	782 00	2,296 98
Refund to Casual Revenue, salaries of nurses paid in 1922-23 from Manitoba, etc., Vote	221 16	
C. A. Arthur, agent, balance of advance to be refunded in 1924-25.	86 61	
Medical attendance, $382; hospitals, $57; burials, $29	468 00	
Nurses, M. Cameron, 4 m. to July 31, $300; H. Dawson, 1 m., $25.	325 00	
Assistant stockmen, 6, $306.45; rations and relief, $274.99	581 44	
Drugs, $148.79; fees, $10; repairs, $164.95	323 74	
Sulphur, 400 lb., $80; salt, 2 tons, $64; freight, $26.46	170 46	
Summer fallowing, 915¼ acres, at $1; building reservoir, $40	955 25	
Barbed wire, 75 spools, $400.25; erecting fence, $380.67	780 92	
Legal services, Gillis and Mackenzie, Blairmore	9 95	
Balance, March 31, 1924	9,171 08	
	13,875 61	13,875 61

211.—Assabaska Band, Ont.		
Capital		
Balance, April 1, 1923	.....	158,068 54
Timber dues collected $3,848.58; timber cruising, $144.17	144 17	3,848 58
J. M. Fitzgerald, fire ranger at $1.25 a day	166 25	
Balance, March 31, 1924	161,606 70	
	161,917 12	161,917 12
Interest—Intérêt		
Balance, April 1, 1923, $24,829.84; interest, 5 p.c. on $182,898.38, $9,144.92	.....	33,974 76
Ground rent and license fee, $17.34; repairs, $259.19	259 19	17 34
Medicines, $88.45; hospitals, $16.50; burial, $8	112 95	
Relief supplies, $425.25; launch hire, $25	450 25	
Balance, March 31, 1924	33,169 71	
	33,992 10	33,992 10

213.—Saulteaux Reserve, Sask.	Dr.	Cr.
	$ cts.	$ cts.
Balance, April 1, 1923, $1,316.81; interest, 5 p.c. on $1,316.81, $65.84	.....	1,382 65
Collections, $249.20; barbed wire, 62 spools and staples, $331....	331 00	249 20
Balance, March 31, 1924.....	1,300 85	
	1,631 85	1,631 85

214.—Muscowpetung's Band, Sask.

Capital

Balance, April 1, 1923, $89,049.12; land payments, $613.05.....	.....	89,662 17
Balance, Mar. 31, 1924.....	89,662 17	
	89,662 17	89,662 17

Interest—Intérêt

Balance, April 1, 1923.....	.....	15,689 96
Interest, 5 p.c. on $104,739.08, $5,236.95; grazing lease, $30.....	.....	5,266 95
Interest on deferred land payments, $565.65; refund, 1922-23, 16c.	.....	565 81
Interest money distributed, $5,800; pound fees refunded, $27.85..	5,827 85	
Refund to Casual Revenue for bonus paid in 1922-23.....	33 75	
Farming instructor, G. A. Dodds, 12 m. $750; medicines, $127.01..	877 01	
Medical attendance, $414.70; hospitals, $1,114.95; coffins, $38..	1,567 65	
Relief and ration supplies, $627.87; wood, $11.....	638 87	
Live stock, $396; feed oats, 255 bush., $102; gang plough, $162....	660 00	
Balance on separator, $910.51; repairs to implements, $141.66....	1,052 17	
Gasoline, $113.36; up-keep of agency cars, $329; fencing, $78.80..	521 16	
Installing telephone, $32.68; telephone rental, 9 m., $26.25.....	58 93	
Threshing operations, $1,557.87, less collections, $626.80.....	931 07	
Buildings: erection of 2 houses and 2 barns, labour (per contract) $1,350; lumber, etc., $3,536.15; various repairs, $414.30.....	5,300 45	
Balance, Mar. 31, 1924.....	4,053 81	
	21,522 72	21,522 72

215.—Seton Lake Indians, B.C.

Capital

Balance, April 1, 1923.....	.....	226 00
Balance, March 31, 1924.....	226 00	
	226 00	226 00

Interest—Intérêt

Balance, April 1, 1923.....	.....	9 12
Interest, 5 p.c. on $235.12, $11.76; wire, 3 rolls, $20.55.....	20 55	11 76
Balance, March 31, 1924.....	33	
	20 88	20 88

216.—Keeseekoose Band, Sask.

Capital

Balance, April 1, 1923.....	.....	37,064 37
Timber dues, $20; loans, $4,513.60.....	4,513 60	20 00
Balance, March 31, 1924.....	32,570 77	
	37,084 37	37,084 37

216.—Keeseekoose Band, Sask.—*Concluded*	Dr.	Cr.
Interest—Intérêt	$ cts.	$ cts.
Balance, April 1, 1923, $964.38; interest, 5 p.c. on $38,028.75, $1,901.44	.....	2,865 82
Collections, $695; interest distributed, $2,325	2,325 00	695 00
Rations and relief, $628.72; medicines, $138.29; seed, $100	867 01	
Veterinary services, $16; horses, 3, $350; repairs, $186.95	552 95	
Debit balance, March 31, 1924	.....	184 14
	3,744 96	3,744 96

220.—Stangecoming Band, No. 18, Ont.

Capital		
Balance, April 1, 1923	.....	365 13
Timber dues, $1,957; timber cruising expenses, $125.47	125 47	1,957 00
Advertising	15 96	
Balance, March 31, 1924	2,180 70	
	2,322 13	2,322 13
Interest—Intérêt		
Balance, April 1, 1923	.....	42 14
Interest, 5 p.c. on $401.08, $20.06; rent collected, $34	.....	54 06
Balance, March 31, 1924	96 20	
	96 20	96 20

221.—Shoal Lake Band, Man.

Balance, April 1, 1923	.....	624 03
Interest, 5 p.c. on $624.03, $31.20; medical attendance, $9	9 00	31 20
Balance, March 31, 1924	646 23	
	655 23	655 23

222.—Shoal Lake Band, No. 39, Ont.

Capital		
Balance, April 1, 1923	.....	2,011 06
Balance, March 31 1924	2,011 06	
	2,011 06	2,011 06
Interest—Intérêt		
Balance, April 1, 1923	.....	164 87
Interest, 5 p.c. on $2,175.93, $108.80; rent collected, $13	.....	121 80
Relief, $58.60; hospitals, $42.10; medicine, $14.50	115 20	
Balance, March 31, 1924	171 47	
	286 67	286 67

223.—Shoal Lake Band, No. 40, Ont.	Dr.	Cr.
Capital	$ cts.	$ cts.
Balance, April 1, 1923, $3,855.61; timber dues, $60.80	.....	3,916 41
Balance, March 31, 1924	3,916 41	
	3,916 41	3,916 41
Interest—Intérêt		
Balance, April 1, 1923	.....	12 30
Interest, 5 p.c. on $3,867.91, $193.40; rent, $13	.....	206 40
Relief supplies, $36.80; medicines, $23.20; hospitals, $3.10	63 10	
Balance, March 31, 1924	155 60	
	218 70	218 70

224.—Gabriel Tenesco		
Balance, April 1, 1923	.....	1,517 36
Interest, 5 p.c. on $1,517.36, $75.87; Peter Tenesco, interest, $72	72 00	75 87
Balance, March 31, 1924	1,521 23	
	1,593 23	1,593 23

225.—Ochapowace's Band, Sask.		
Capital		
Balance, April 1, 1923	.....	81,890 10
Balance, March 31, 1924	81,890 10	
	81,890 10	81,890 10
Interest—Intérêt		
Balance, April 1, 1923, $54,020.26; interest, 5 p.c. on $135,910.36, $6,795.52	.....	60,815 78
Interest distributed, $8,995; relief supplies, $459.67	9,454 67	
Refund to Casual Revenue for bonuses paid in 1922-23	34 50	
Medical attendance, $142.50; hospitals, $523.67; horses, 2, $200	866 17	
Farming instructor, services shown in Trust Acct. 188	372 90	
Implements and repairs, $575.74; repairs to houses, $1,172.95	1,748 69	
Balance, March 31, 1924	48,338 85	
	60,815 78	60,815 78

226.—Montreal Lake Band, Sask.		
Capital		
Balance, April 1, 1923, $1,192.14; lumber sold, $8.90	.....	1,201 04
Balance, March 31, 1924	1,201 04	
	1,201 04	1,201 04
Interest—Intérêt		
Balance, April 1, 1923, $11.16; interest, 5 p.c. on $1,203.30, $60.16	.....	71 32
Collections, $102.03; engine license, $5; timber money, $60.16	65 16	102 03
Balance, March 31, 1924	108 19	
	173 35	173 35

227.—The Keyes Reserve, Sask.	Dr.	Cr.
Capital	$ cts.	$ cts.
Balance, April 1, 1923, $19,337.29; land sold, $930.37	.....	20,267 66
Balance, March 31, 1924	20,267 66	
	20,267 66	20,267 66
Interest—Intérêt		
Balance, April 1, 1923, $6,192.85; interest, 5 p.c. on $25,530.14, $1,276.51	.....	7,469 36
Collections, $2,246.93; interest money distributed, $1,800	1,800 00	2,246 93
Rent money distributed, $532; relief and rations, $152.21	684 21	
Medical attendance, drugs, etc., $54.83; bull, $120	174 83	
Tractor, $1,775.52; separator, $1,508.40; freight, $78	3,361 92	
Building shed, $425; repairs, $15.20	440 20	
Balance, March 31, 1924	3,255 13	
	9,716 29	9,716 29

228.—Wahnapitae Reserve, Ont.		
Capital		
Balance, April 1, 1923	.....	18,248 60
Balance, March 31, 1924	18,248 60	
	18,248 60	18,248 60
Interest—Intérêt		
Balance, April 1, 1923	.....	1,064 23
Interest, 5 p.c. on $19,312.83, $965.64; collections, $91.27	.....	1,056 91
Interest distributed, $1,092.25; hay, 1½ tons, $37.50	1,129 75	
Balance, March 31, 1924	991 39	
	2,121 14	2,121 14

229.—Kaikalakum Reserve, No. 25, B.C.		
Capital		
Balance, April 1, 1923	.....	717 83
Transfer to Trust Acct. 54, to amalgamate funds	717 83	
	717 83	717 83
Interest—Intérêt		
Balance, April 1, 1923	.....	222 28
Interest, 5 p.c. on $940.11, $47.01; collections, $25	.....	72 01
Transfer to Trust Acct. 54, to amalgamate funds	294 29	
	294 29	294 29

230.—Onion Lake Band, Sask.		
Hay dues, collected	.....	5 00
Balance, March 31, 1924	5 00	
	5 00	5 00

231.—Muscowequan's Band, Sask.	Dr.	Cr.
Capital	$ cts.	$ cts.
Balance, April 1, 1923, $3,489.41; collections, $329.90	.....	3,819 31
Agent, J. B. Hardinge, advance for land improvements	1,400 75	
Balance, March 31, 1924	2,418 56	
	3,819 31	3,819 31
Interest—Intérêt		
Balance, April 1, 1923	.....	1,357 91
Interest, 5 p.c. on $4,847.32, $242.37; collections, $9.25	.....	251 62
Interest distributed, $935; threshing, $78.36	1,013 36	
Medical attendance, $126; hospitals, $301.50; burial, $7.20	434 70	
Balance, March 31, 1924	161 47	
	1,609 53	1,609 53

232.—Chemahawin Band, Man.		
Balance, April 1, 1923	.....	13 97
Interest, 5 p.c. on $13.97, 70 cents; rent collected, $60	.....	60 70
Balance, March 31, 1914	74 67	
	74 67	74 67

233.—Pas Band, Man.		
Capital		
Balance, April 1, 1923, $73,024.04; collections, $2,487.80	.....	75,511 84
Balance, March 31, 1924	75,511 84	
	75,511 84	75,511 84
Interest—Intérêt		
Balance, April 1, 1923	.....	205 90
Interest, 5 p.c. on $73,229.94, $3,661.50; collections, $473.82	.....	4,135 32
Interest distributed, $2,915; relief supplies, $122.90	3,037 90	
Chief's pension, 11 m., $275; services of 3 constables, $45	320 00	
Hospitals, $392.15; burials, $65.50; transportation, $31.55	489 20	
Loan, $50; tools, repairs, etc., $136.97	186 97	
Balance, March 31, 1924	307 15	
	4,341 22	4,341 22

234.—Beren's River Band, Man.		
Capital		
Balance, April 1, 1923, $324.82; dues on hay, $6	.....	330 82
Balance, March 31, 1924	330 82	
	330 82	330 82
Interest—Intérêt		
Balance, April 1, 1923	.....	219 75
Interest, 5 p.c. on $544.47, $27.23; relief, $10.95	10 95	27 23
Hospital treatment, $35.25; bob sleighs, 1 pr., $51.50	86 75	
Balance, March 31, 1924	149 28	
	246 98	246 98

236.—Pays Plat Band, Ont.	Dr.	Cr.
Capital	$ cts.	$ cts.
Balance, April 1, 1923	.....	107 33
Balance, March 31, 1924	107 33	
	107 33	107 33
Interest—Intérêt		
Balance, April 1, 1923, $69.13; interest, 5 p.c. on $176.46, $8.82	.....	77 95
Medical attendance, $43; hospital treatment, $29.50	72 50	
Balance, March 31, 1924	5 45	
	77 95	77 95

237.—John Bull Makateneni		
Balance, April 1, 1923	.....	3,318 38
Interest, 5 p.c. on $3,318.38	.....	165 92
Interest money paid to John Bull Makateneni	164 00	
Balance, March 31, 1924	3,320 30	
	3,484 30	3,484 30

238.—Mary Anne Makateneni.		
Balance, April 1, 1923, $1,516.04; interest, 5 p.c. on $1,516.04, $75.80.	.....	1,591 84
Interest money paid to Mary Anne Makateneni	80 00	
Balance, March 31, 1924	1,511 84	
	1,591 84	1,591 84

240.—Lac La Croix, Ont., Treaty No. 3		
Capital		
Balance, April 1, 1923, $19,315.68; timber dues, $9,252.50	.....	28,568 18
Balance, March 31, 1924	28,568 18	
	28,568 18	28,568 18
Interest—Intérêt		
Balance, April 1, 1923, $121.59; interest, 5 p.c. on $19,437.27, $971.86	.....	1,093 45
Interest on deferred timber payment	.....	217 50
Interest money distributed, $1,000; relief, $10	1,010 00	
Balance, March 31, 1924	300 95	
	1,310 95	1,310 95

241.—Capilano Creek Band, B.C.		
Capital		
Balance, April 1, 1923	.....	6,117 42
Transfer to Trust Acct. 54, to amalgamate funds	6,117 42	
	6,117 42	6,117 42
Interest—Intérêt		
Balance, April 1, 1923	.....	3,719 36
Interest, 5 p.c. on $9,836.78, $491.84; rent collected, $126.40	.....	618 24
Hospital treatment, $36; relief supplies, $77.80	113 80	
Transfer to Trust Acct. 54, to amalgamate funds	4,223 80	
	4,337 60	4,337 60

243.—Chaicclisset Band, B.C.	Dr.	Cr.
	$ cts.	$ cts.
Balance, April 1, 1923	.....	21 69
Interest, 5 p.c. on $21.69, $1.08; relief supplies, $4.80	4 80	1 08
Balance, March 31, 1924	17 97	
	22 77	22 77

244.—Cockburn Island Indians, Ont.

Capital

Balance, April 1, 1923	.....	23,265 22
Transfer from Trust Acct. 25	.....	185 64
Collections: timber dues, $713.36; land payments, $2,500	.....	3,213 36
Balance, March 31, 1924	26,664 22	
	26,664 22	26,664 22

Interest—Intérêt

Balance, April 1, 1923	.....	330 91
Interest, 5 p.c. on $23,596.13, $1,179.81; collections, $57	.....	1,236 81
Transfer from Trust Acct. 25	.....	39 87
Interest distributed, $570; relief supplies, $218.55	788 55	
Chief, $25; Dr. J. A. Baker, physician, March quarter, $14.20	39 20	
Balance, March 31, 1924	779 84	
	1,607 59	1,607 59

245.—Obidgewong Indians, Ont.

Capital

Balance, April 1, 1923	.....	4,100 35
Transfer from Trust Acct. 25	.....	16 00
Balance, March 31, 1924	4,116 35	
	4,116 35	4,116 35

Interest—Intérêt

Balance, April 1, 1923, $836.27; interest, 5 p.c. on $4,936.62, $246.83	.....	1,083 10
Transfer from Trust Acct. 25	.....	3 43
Interest distributed, $700; Dr. J. W. Baker, physician, March quarter, $2.73	702 73	
Balance, March 31, 1924	383 80	
	1,086 53	1,086 53

246.—Sheguiandah Indians, Ont.

Capital

Balance, April 1, 1923	.....	51,261 65
Collections, $68.30; transfer from Trust Acct. 25, $371.27	.....	439 57
Balance, March 31, 1924	51,701 22	
	51,701 22	51,701 22

Interest—Intérêt

Balance, April 1, 1923	.....	1,058 38
Interest, 5 p.c. on $52,320.03, $2,616; hay, $5	.....	2,621 00
Transfer from Trust Acct. 25	.....	79 74

246.—Sheguiandah Indians, Ont.—*Concluded*	Dr.	Cr.
Interest—Concluded—*Intérêt—Fin*	$ cts.	$ cts.
Interest distributed, $1,272.25; relief supplies, $204.25	1,476 50	
Refund to Casual Revenue for bonuses paid in 1922-23	112 50	
Chief, $30; secretary, $12; roadwork, $114.87	156 87	
Physician, Dr. C. R. Young, 12 m., $198.72; horse, $25	223 72	
Sheguiandah school: teacher, G. H. Watts, 12 m., $405; inspection, $13.18; caretaker, $25; repairs and supplies, $63.52; wood, $51.	557 70	
Balance, March 31, 1924	1,231 83	
	3,759 12	3,759 12

247.—Sheshegwaning Indians, Ont.

Capital		
Balance, April 1, 1923, $63,990.79; timber dues, $99.40	.....	64,090 19
Transfer from Trust Account 25 Capital	.....	464 09
Shares of funds paid to enfranchised Indians	4,356 37	
Balance, Mar. 31, 1924	60,197 91	
	64,554 28	64,554 28
Interest—Intérêt		
Balance, April 1, 1923	.....	971 42
Interest, 5 p.c. on $64,962.21, $3,248.11; collections, $243.30	.....	3,491 41
Transfer from Trust Account 25	.....	99 68
Transfer from Savings Account 201	.....	12 29
Refund to Casual Revenue, for bonuses paid in 1922-23	150 00	
Interest money distributed, $879; relief supplies, $242.06	1,121 06	
Physician, Mar. 1923, $45.57; chief, $25; caretakers, $75; constable, $5.	150 57	
Fencing, $290.06; compensation for loss by fire, $20	310 06	
Oats, 78 bush., $70.20; small items, $60.20	130 40	
Church of England school: inspection, $40; insurance, $54.40; wood, 90 cords, $275; repairs and renewals, $267.27	636 67	
Roman Catholic school: teachers: Sadie J. Burke, 6 m. to June 30, $350; Catherine O'Driscoll, 4 m. to Dec. 31, $280; inspection, $13.16; insurance, $46.20; wood, $152.19; repairs and renewals, $233.54.	1,075 09	
Balance, Mar. 31, 1924.	1,000 95	
	4,574 80	4,574 80

248.—South Bay Band, Ont.

Capital		
Balance, April 1, 1923.	.....	28,295 97
Transfer from Trust Acct. 25 Capital	.....	243 25
Transfer to Trust Acct. 15, Capital, shares of Indians transferred.	452 72	
Balance, Mar. 31, 1924	28,086 50	
	28,539 22	28,539 22
Interest—Intérêt		
Balance, April 1, 1923.	.....	62 33
Interest, 5 p.c. on $28,358.30, $1,417.91; collections, $32.45	.....	1,450 36
Transfer from Trust Acct. 25	.....	52 25
Refund to Casual Revenue, for bonuses paid in 1922-23	110 00	
Interest money distributed, $450; relief supplies, $10	460 00	

248.—South Bay Band, Ont.—*Concluded*	Dr.	Cr.
Interest—Concluded—*Intérêt—Fin*	$ cts.	$ cts.
Physician, Dr. R. W. Shaw, part salary, 13 m. to Feb. 29	111 54	
Chief, $30; constable, $25; road repairs, $123.97	178 97	
South Bay school: teacher, Loretta Bush, 3 m. to Dec. 31, $195; caretaker, $6.25; repairs, supplies, etc., $121	322 25	
Balance, Mar. 31, 1924	382 18	
	1,564 94	1,564 94

249.—Sucker Creek Band, Ont.

Capital		
Balance, April 1, 1923	.....	29,218 10
Land payment, $23.50; timber dues, $43.22	.....	66 72
Transfer from Trust Acct. 25 Capital	.....	243 25
Shares of funds paid to enfranchised Indians	1,297 27	
Balance, Mar. 31, 1924	28,230 80	
	29,528 07	29,528 07
Interest—Intérêt		
Balance, April 1, 1923	.....	1 41
Interest, 6 p.c. on $1,612.67, 5 p.c. on $27,606.84	.....	1,477 10
Transfer from Trust Account 25	.....	52 25
Refund to Casual Revenue for bonuses paid in 1922-23	150 00	
Interest money distributed, $192; chief, $70; secretary, $7	269 00	
Physician, Dr. C. R. Young, 12 m. to Feb. 29	189 12	
Relief supplies, $27.90; burials, $52.55; medical services, $25	105 45	
Care and maintenance, 12 m., $120; lime, 6 brls., $6	126 00	
Sucker Creek school: teacher, J. C. Richards, 12 m. to Dec. 31, $630; inspection, $13.16; caretaker, $25; supplies, etc., $95.25	763 41	
Debit balance, Mar. 31, 1924	.....	72 22
	1,602 98	1,602 98

250.—Sucker Lake Indians, Ont.

Capital		
Balance, April 1, 1923	.....	6,193 27
Transfer from Trust Account 25 Capital	.....	32 01
Balance, Mar. 31, 1924	6,225 28	
	6,225 28	6,225 28
Interest—Intérêt		
Balance, April 1, 1923, $525.33; interest, 5 p.c. on $6,718.60, $335.93	.....	861 26
Transfer from Trust Account 25	.....	6 87
Interest money distributed	315 00	
Balance, Mar. 31, 1924	553 13	
	868 13	868 13

251.—West Bay Indians, Ont.

Capital		
Balance, April 1, 1923	.....	102,732 63
Collections: loans, $315.95; timber dues, $1,093.28	.....	1,409 23
Transfer from Trust Acct. 25 Capital	.....	921 78

251.—West Bay Indians, Ont.—*Concluded*	Dr.	Cr.
Capital—Concluded	$ cts.	$ cts.
Share of funds paid to enfranchised Indians	1,423 58	
Roadwork, $599.95; loan, $70	669 95	
Balance, Mar. 31, 1924	102,970 11	
	105,063 64	105,063 64
Interest—Intérêt		
Balance, April 1, 1923	.....	1,997 48
Interest, 6 p.c. on $5,970.09, 5 p.c. on $98,760.02	.....	5,296 20
Collections: loans, $64; seed and hay, $126.15	.....	190 15
Transfer from Trust Account 25	.....	197 98
Transfer to Trust Acct. 455, share of funds	17 00	
Refund to Casual Revenue for bonuses paid in 1922-23	150 00	
Interest money distributed, $2,324.40; chief, $50; constable, $100	2,474 40	
Physician, Dr. R. W. Davis, 12 m. to Feb. 29	1,000 00	
Mother's allowance, 10 m., $100; caretaker, $30	130 00	
Hospitals, $36; medical attendance, $92; relief, $487.35	615 35	
Wood, 18 cords, $63; small items, $19	82 00	
West Bay school: teachers, E. Leusch, 6 m. to June 30, $350, Priscilla Lavallee, 4 m. to Dec. 31, $280; inspection, $40; furnishings and supplies for teacher's residence and school, $217.71	887 71	
Balance, Mar. 31, 1924	2,325 35	
	7,681 81	7,681 81

252.—Jocko McDougall, Ont.		
Balance, April 1, 1923, $153.25; interest 5 p.c. on $153.25, $7.66	.....	160 91
Loan to Indian	27 05	
Balance, Mar. 31, 1924	133 86	
	160 91	160 91

253.—Somenos Band, B.C.		
Balance, April 1, 1923, $4.71; interest 5 p.c. on $4.71, 24c	.....	4 95
Rent money collected $5; rent money paid, $5	5 00	5 00
Balance, Mar. 31, 1924	4 95	
	9 95	9 95

256.—Anaham Band, B.C.		
Trading fee	.....	10 00
Balance, Mar. 31, 1924	10 00	
	10 00	10 00

258.—Laichkwiltach Band, B.C.		
Capital		
Balance, April 1, 1923	.....	12,473 08
Repairs, $12.75; timber dues collected, $430.55	12 75	430 55
Balance, Mar. 31, 1924	12,890 88	
	12,903 63	12,903 63

258.—Laichkwiltach Band, B.C.—*Concluded*	Dr.	Cr.
Interest—Intérêt	$ cts.	$ cts.
Balance, April 1, 1923	.....	850 04
Interest, 5 p.c. on $13,323.12, $666.16; rents collected, $100	.....	766 16
Interest money distributed	499 95	
Balance, Mar. 31, 1924	1,116 25	
	1,616 20	1,616 20

259.—Fairford Band, Man.

Capital		
Balance, April 1, 1923	.....	665 75
Balance, Mar. 31, 1924	665 75	
	665 75	665 75
Interest—Intérêt		
Balance, April 1, 1923	.....	742 00
Interest, 5 p.c. on $1,407.75, $70.39; hay sold, $2	.....	72 39
Provisions, $10; lumber, $9.75	19 75	
Balance, Mar. 31, 1924	794 64	
	814 39	814 39

260.—Michel's Band, Alta.

Capital		
Balance, April 1, 1923, $65,922.85; land payment, $264.36	.....	66,187 21
Balance, Mar. 31, 1924	66,187 21	
	66,187 21	66,187 21
Interest—Intérêt		
Balance, April 1, 1923	.....	8,729 05
Interest, 5 p.c. on $74,651.90, $3,732.60; collections, $45.02	.....	3,777 62
Interest money distributed, $6,496; hospitals $72.60	6,568 60	
Share of funds paid to enfranchised Indians	570 00	
Medical attendance, $92; insurance, $504.40	596 40	
Fencing, $943.95; twine, 1,400 lb., $177.94	1,121 89	
Balance, Mar. 31, 1924	3,649 78	
	12,506 67	12,506 67

261.—Pigeon Lake Reserve, Alta.

Capital		
Land payments	.....	4,387 75
Refund to Casual Revenue on account of surrender of land paid from General Vote in 1922-23	4,387 75	
	4,387 75	4,387 75
Interest—Intérêt		
Balance, April 1, 1923	.....	3,299 36
Interest, 5 p.c. on $3,299.36, $164.97; transfer fee $3	.....	167 97
Advertising sale of land	45 46	
Balance, Mar. 31, 1924	3,421 87	
	3,467 33	3,467 33

264.—Makwa Lake Bands 129 and 129a, Sask.	Dr.	Cr.
	$ cts.	$ cts.
Right of way payments	.....	179 00
Balance, Mar. 31, 1924	179 00	
	179 00	179 00

265.—Sweet Grass Reserve, Sask.

Capital

Balance, April 1, 1923	.....	904 06
Part cost of tractor, balance paid from Interest Account	904 06	
	904 06	904 06

Interest—Intérêt

Balance, April 1, 1923, $3,055.58; interest, 5 p.c. on $3,959.64, $197.98	.....	3,253 56
Collections: grazing leases, $1,684; seed grain, $147.36	.....	1,831 36
Unexpended balance of interest money, 1922-23, refunded	.....	75 00
Rent money distributed, $1,130: medical services, $150	1,280 00	
Can. National Institute for the Blind, vocational training	90 00	
Hospitals, $297.50; bulls, 2, $470; repairs to houses, $25.20	792 70	
Balance on tractor, $871.46; separator, $1,562.40; implements, $400.95	2,834 81	
Balance, Mar. 31, 1924	162 41	
	5,159 92	5,159 92

168.—Kinistino Band, Sask.

Capital

Balance, April 1, 1923	.....	5,503 70
Balance, Mar. 31, 1924	5,503 70	
	5,503 70	5,503 70

Interest—Intérêt

Balance, April 1, 1923	.....	2,444 17
Interest, 5 p.c. on $7,947.87, $397.39; bull, $110	110 00	397 39
Medical attendance and supplies, $44.12, repairs $18	62 12	
Balance, Mar. 31, 1924	2,669 44	
	2,841 56	2,841 56

271.—Fishing Lake Band, Sask.

Capital

Balance, April 1, 1923, $44,356.97; land payments, $8,894	.....	53,250 97
Bank of Montreal, unaccepted cheque of S. A. W. Nicholson	15 50	
Balance, Mar. 31, 1924	53,235 47	
	53,250 97	53,250 97

Interest—Intérêt

Balance, April 1, 1923	.....	32,618 01
Interest, 5 p.c. on $76,974.98, $3,848.75; grazing leases, $1,417.50	.....	5,266 25
Interest on deferred land payments	.....	5,267 30
Transfer to Trust Acct. 171, cost, with interest, of teacher's house, built in 1921-22	1,047 37	

271.—Fishing Lake Band, Sask.—*Concluded*	Dr.	Cr.
Interest—Concluded—*Intérêt—Fin*	$ cts.	$ cts.
Interest money distributed, $3,700; relief supplies, $270.63	3,970 63	
Refund to Casual Revenue for bonuses paid in 1922-23	94 50	
Farming instructors: J. Running, 4 m. to Aug. 11, $261.30; R. McKenzie, 3 m. to Nov. 11, $178.70; G. Butcher, 4 m. to Mar. 31, $240	680 00	
Travelling expenses and outlay, $74.65; medicines, $116.95	191 60	
Medical attendance, $266.25; horses, 8, $1,205	1,471 25	
Constructing well, $167.50; gasoline and oils, $815.92; gopher bounties, 5 M, $50	1,033 42	
Seed: oats, 577 bush., $259.65; wheat, 373¼ bush., $373.25	632 90	
Various implements and farm machinery	5,173 62	
P. G. Kennard, on account of Indians' indebtedness	1,910 45	
Balance, Mar. 31, 1924	26,945 82	
	43,151 56	43,151 56

272.—Pabineau Reserve, N.B.

Capital		
Balance, April 1, 1923, $583.17; timber dues, $120	.....	703 17
Balance, Mar. 31, 1924	703 17	
	703 17	703 17
Interest—Intérêt		
Balance, April 1, 1923	.....	792 77
Interest, 5 p.c. on $1,375.94, $68.80; advertising, $8.25	8 25	68 80
Balance, Mar. 31, 1924	853 32	
	861 57	861 57

273.—Lac Seul Indians, Ont.

Capital		
Balance, April 1, 1923	.....	25,652 76
Timber money distributed	4,669 00	
Balance, Mar. 31, 1924	20,983 76	
	25,652 76	25,652 76
Interest—Intérêt		
Balance, April 1, 1923	.....	2,405 47
Interest, 5 p.c. on $28,058.23, $1,402.91; rent, $134	.....	1,536 91
Hospital and medical treatment, $348.50; relief and medical supplies, $84,51	433 01	
Travel, $98.65; burials, $70.95; lumber, etc., $87.75	257 35	
Balance, Mar. 31, 1924	3,252 02	
	3,942 38	3,942 38

275.—Nimkish Reserve, B.C.

Collections	.....	175 18
Balance, March 31, 1924	175 18	
	175 18	175 18

279.—Witchekan Lake Reserve, 117, Sask.	Dr.	Cr.
	$ cts.	$ cts.
Balance, April 1, 1923	.....	270 14
Interest, 5 p.c. on $270.14, $13.51; collections, $97.53	.....	111 04
Balance, March 31, 1924	381 18	
	381 18	381 18

282.—Northwest Angle Reserve, 34a, 37a, Ont.		
Capital		
Balance, April 1, 1923, $75.88; timber dues, $2,504.44	.....	2,580 32
Timber money distributed, $525; timber cruising, $37.76	562 76	
Fire ranger, 66½ d. at $1.25	83 10	
Balance, March 31, 1924	1,934 46	
	2,580 32	2,580 32
Interest—Intérêt		
Debit balance, April 1, 1923, $31.07; interest, 5 p. c. on $44.81, $2.24	31 07	2 24
Transfer from Trust Account 283 of accrued interest on account of transfer of Band 34A		173 56
Hospital care, $10.50; relief supplies, $25.20	35 70	
Balance, March 31, 1924	109 03	
	175 80	175 80

283.—Northwest Angle Band 33, Ont.		
Capital		
Balance, April 1, 1923, $2,333.33; timber cruising, $37.76	37 76	2,333 33
Timber money distributed, $361.77; fire ranging, $83.15	444 92	
Balance, March 31, 1924	1,850 65	
	2,333 33	2,333 33
Interest—Intérêt		
Balance, April 1, 1923	.....	198 54
Interest, 5 p. c. on $2,531.87, $126.59; rent, $22	.....	148 59
Transfer to Trust Acct. 282, amount of accrued interest	173 56	
Wheelbarrow, $14.50; medicines, $8.25	22 75	
Balance, March 31, 1924	150 82	
	347 13	347 13

285.—Nickickousemenecaning Band, Ont.		
Capital		
Balance, April 1, 1923	.....	59,793 48
Balance, March 31, 1924	59,793 48	
	59,793 48	59,793 48
Interest—Intérêt		
Balance, April 1, 1923	.....	5,396 84
Interest, 5 p. c. on $65,190.32, $3,259.52; interest paid, $3,150	3,150 00	3,259 52
Lumber, $323.80; relief, $45.35; stove and pipes, $34.60	403 75	
Balance, March 31, 1924	5,102 61	
	8,656 36	8,656 36

288.—Clayoquot Indians, B.C.	Dr.	Cr.
Capital	$ cts.	$ cts.
Balance, April 1, 1923	.....	185 38
Balance, March 31, 1924	185 38	
	185 38	185 38
Interest—Intérêt		
Balance, April 1, 1923	.....	8 09
Interest, 5 p. c. on $193.47, $9.67; relief supplies, $13	13 00	9 67
Balance, March 31, 1924	4 76	
	17 76	17 76

289.—Cheam Indians, B.C.		
Capital		
Balance, April 1, 1923, $2,429.51; timber dues, $1,098	.....	3,527 51
Balance, March 31, 1924	3,527 51	
	3,527 51	3,527 51
Interest—Intérêt		
Balance, April 1, 1923, $302.94; interest, 5 p. c. on, $2,732.45, $136.62	.....	439 56
Medical attendance, $90; hospitals, $151.10; relief, $44.45	285 55	
Balance, March 31, 1924	154 01	
	439 56	439 56

291.—Kwiahkah Band, B.C.		
Capital		
Balance, April 1, 1923	.....	435 96
Balance, March 31, 1924	435 96	
	435 96	435 96
Interest—Intérêt		
Balance, April 1, 1923, $26.70; interest, 5 p. c. on $462.66, $23.13	.....	49 83
Interest money distributed	49 80	
Balance, March 31, 1924	03	
	49 83	49 83

292.—Little Lake Band, B.C.		
Capital		
Balance, April 1, 1923	.....	346 01
Balance, March 31, 1924	346 01	
	346 01	346 01
Interest—Intérêt		
Balance, April 1, 1923, $304.92; interest 5 p. c. on $650.93, $32.55	.....	337 47
Surgical boots, 1 pr., $19.51; repairing flume, $100.99	120 50	
Balance, March 31, 1924	216 97	
	337 47	337 47

293.—James Smith's Band, Sask.	Dr.	Cr.
Capital	$ cts.	$ cts.
Balance, April 1, 1923, $77,321.20; land payments, $439.20	.....	77,760 40
Balance, March 31, 1924	77,760 40	
	77,760 40	77,760 40
Interest—Intérêt		
Balance, April 1, 1923	.....	4,138 41
Interest, 5 p. c. on $81,459.61, $4,072.98; collections, $686.07	.....	4,759 05
Interest distributed, $80; relief supplies, $1,338.15	1,418 15	
Refund to Casual Revenue for bonuses paid in 1922-23	142 43	
Farming instructor, T. J. Jordan, 12 m., $810; threshing, $271.50	1,081 50	
Medical attendance, $370; drugs, $206.97; hospitals, $52.25	629 22	
Burials, $76.75; freighting, $29.12; feeding bulls, $30	135 87	
Implements and repairs, $950.65; twine, 1,400 lbs., $175	1,125 65	
Barbed wire, 30 spools, $150; seed wheat, $39.90	189 90	
Building materials, $326.64; work on roads, $200	526 64	
Balance, March 31, 1924	3,648 10	
	8,897 46	8,897 46

294.—Petaquakay's Band, Sask.		
Capital		
Balance, April 1, 1923	.....	63,438 30
Balance, March 31, 1924	63,438 30	
	63,438 30	63,438 30
Interest—Intérêt		
Balance, April 1, 1923	.....	46,618 11
Interest, 5 p. c. on $110,056.41, $5,502.82; collections, $797.21	.....	6,300 03
Interest distributed, $5,906.48; relief and rations, $738.05	6,644 53	
Medical attendance, $514; medicines, $507.25; hospitals, $1,050.55	2,071 80	
Heifers, 50, $1,069.09; horses, 2, $220; harness, 1 set, $52	1,341 09	
Gopher bounties, $62.05; repairs to houses, $245.03	307 08	
Implements and repairs, $978.51; fence wire, $644.40	1,622 91	
Balance, March 31, 1924	40,930 73	
	52,918 14	52,918 14

297.—Sliammon Band, B.C.		
Capital		
Balance, April 1, 1923, $22,289.86; timber dues, $5,176.69	.....	27,466 55
Installing water system: detailed in 1922-23, $1,008, less $459.01 paid from Interest account, $548.99; labour, $1,102.35; material, $776.38; fares and transportation, $181.40	2,609 12	
Men fighting fires, $1,788.41; checking timber, $60	1,848 41	
Balance, March 31, 1924	23,009 02	
	27,466 55	27,466 55
Interest—Intérêt		
Balance, April 1, 1923	.....	2,523 84
Interest, 5 p.c. on $24,813.70, $1,240.68; rent collected, $157	.....	1,397 68
Constable, 12 m., $120; part cost installing water system, $459.01	579 01	
Hospitals, $93; care of sick, $33.80; fares, $5.10	131 90	
Relief, $468; drugs, $65.71; fruit trees, $158.27	691 98	
Balance, March 31, 1924	2,518 63	
	3,921 52	3,921 52

301.—Canous Reserve, N.B.

Capital

Balance, April 1, 1923.	.....	512 00
Refund of purchase price of reserve, paid in 1919-20.....	500 00	
Balance, March 31, 1924.....	12 00	
	512 00	512 00

Interest—Intérêt

Balance, April 1, 1923, $80.04; interest, 5 p.c. on $592.04, $29.60..	.....	109 64
Balance, March 31, 1924.	109 64	
	109 64	109 64

303.—Rolling River Reserve, Man.

Balance, April 1, 1923, $124.63; interest, 5 p.c. on $124.63, $6.23..	.....	130 86
Rents collected, $128; relief supplies, $35.55; road scraper, $14.75..	50 30	128 00
Balance, March 31, 1924.	208 56	
	258 86	258 86

304.—Mistawasis Band, Sask.

Capital

Balance, April 1, 1923.	.....	92,758 08
Balance, March 31, 1924.	92,758 08	
	92,758 08	92,758 08

Interest—Intérêt

Balance, April 1, 1923, $76,140.64; interest, 5 p.c. on $168,898.72, $8,444.94.	.....	84,585 58
Collections, $728.32; interest distributed, $8,245.....	8,245 00	728 32
Refund to Casual Revenue for bonuses paid in 1922-23.....	69 00	
Medical attendance, $396; hospital, $951.80; drugs, $297.13.....	1,644 93	
Farming instructor, L. R. H. Nash, 12 m., $960; relief, $841.46..	1,801 46	
Maintenance of deaf pupils, $793.48; clothing, $34.83.....	828 31	
Building houses, $396.64; fencing, $313.50; repairs, $71.50.....	781 64	
Heifers, 50, $953.75; expenses re purchase, $115.33.....	1,069 08	
Implements, etc., $522.71; gopher bounties, $56.45.....	579 16	
Balance, March 31, 1924.	70,295 32	
	85,313 90	85,313 90

305.—Thunderchild's Band, Sask.

Capital

Balance, April 1, 1923.	.....	52,432 81
Collections: land payments, $1,092.35; bull fund, $432.....	.....	1,524 35
Balance, March 31, 1924.	53,957 16	
	53,957 16	53,957 16

Interest—Intérêt

Balance, April 1, 1923, $2,214.51; interest, 5 p.c. on $54,647.32, $2,732.37.	.....	4,946 88
Collections, $370.58; medical attendance, $109.....	109 00	370 58
Interest distributed, $1,640; hospital treatment, $576.....	2,216 00	
Binder, $242.30; bulls, 2, $415; repairs, $62.18.....	719 48	
Balance, March 31, 1924.....	2,272 98	
	5,317 46	5,317 46

306.—Osoyoos Reserve, B.C.	Dr.	Cr.
Capital	$ cts.	$ cts.
Balance, April 1, 1923	.....	4,299 03
Right of way money distributed	2,045 00	
Balance, Mar. 31, 1924	2,254 03	
	4,299 03	4,299 03
Interest—Intérêt		
Balance, April 1, 1923	.....	1,405 01
Interest, 5 p.c. on $5,704.04, $285.20; collections, $50	.....	335 20
Repairs to church	350 00	
Balance, Mar. 31, 1924	1,390 21	
	1,740 21	1,740 21

311.—Halifax County Indians, N.S.		
Capital		
Balance, April 1, 1923, $7,382.08; timber money paid, $61.50	61 50	7,382 08
Balance, Mar. 31, 1924	7,320 58	
	7,382 08	7,382 08
Interest—Intérêt		
Balance, April 1, 1923	.....	1,677 28
Interest, 5 p.c. on $9,059.36, $452.97; rent collected, $26	.....	478 97
Interest money distributed, $59; relief supplies, $1,760.27	1,819 27	
Medical attendance, $148.58; wood, 2 cords, $10	158 58	
Seed and fertilizer, $97.82; repairs to Indian houses, $69.01	166 83	
Balance, Mar. 31, 1924	11 57	
	2,156 25	2,156 25

312.—Kuper Island Reserve, B.C.		
Capital		
Balance, April 1, 1923	.....	482 95
Balance, Mar. 31, 1924	482 95	
	482 95	482 95
Interest—Intérêt		
Balance, April 1, 1923	.....	398 93
Interest, 5 p.c. on $881.88, $44.09; relief supplies, $20	20 00	44 09
Balance, Mar. 31, 1924	423 02	
	443 02	443 02

313.—Whonoch Band, B.C.		
Capital		
Balance, April 1, 1923, $1,238.27; timber dues, $31.96	.....	1,270 23
Balance, Mar. 31, 1924	1,270 23	
	1,270 23	1,270 23

313.—Whonoch Band, B.C.—*Concluded*	Dr.	Cr.
Interest—Intérêt	$ cts.	$ cts.
Balance, April 1, 1923	.....	79 91
Interest, 5 p.c. on $1,318.18, $65.91; rents collected, $180	.....	245 91
Rent money distributed, $180; relief supplies, $25.10	205 10	
Balance, Mar. 31, 1924	120 72	
	325 82	325 82

319.—Moosomin Band, Sask.

Capital		
Balance, April 1, 1923, $32,190.92; land payments, $3,975.75	.....	36,166 67
Balance, Mar. 31, 1924	36,166 67	
	36,166 67	36,166 67
Interest—Intérêt		
Debit, balance, April 1, 1923	93 99	
Interest, 5 p.c. on $32,096.93, $1,604.85; collections, $36.80	.....	1,641 65
Interest on deferred land payments	.....	2,203 05
Interest money distributed, $760; hospitals, $2,058.85	2,818 85	
Burials, $53; medical services and supplies, $23.15	76 15	
Clothing, $44.60; bulls, 2, $345; various repairs, $159.70	549 30	
Balance, Mar. 31, 1924	306 41	
	3,844 70	3,844 70

321.—Sydney Indians, N.S.

Capital		
Balance, April 1, 1923	.....	156 30
Balance, Mar. 31, 1924	156 30	
	156 30	156 30
Interest—Intérêt		
Balance, April 1, 1923, $40.41; interest, 5 p.c. on $196.71, $9.84	.....	50 25
Installing water meter	2 40	
Balance, Mar. 31, 1924	47 85	
	50 25	50 25

322.—Esquimalt Band, B.C.

Capital		
Balance, April 1, 1923	.....	626 91
Balance, Mar. 31, 1924	626 91	
	626 91	626 91
Interest—Intérêt		
Balance, April 1, 1923	.....	1,944 24
Interest, 5 p.c. on $2,571.15, $128.56; rents collected, $200	.....	328 56
Interest distributed, $350; relief, $52.95; water rates, $31.80	434 75	
Balance, Mar. 31, 1924	1,838 05	
	2,272 80	2,272 80

323.—Pavilion (William Lake) Indians, B.C.	Dr.	Cr.
Capital	$ cts.	$ cts.
Balance, April 1, 1923	.....	120 75
Balance, Mar. 31, 1924	120 75	
	120 75	120 75
Interest—Intérêt		
Balance, April 1, 1923, $8.04; interest, 5 p.c. on $128.79, $6.44	.....	14 48
Registration fees	5 25	
Balance, Mar. 31, 1924	9 23	
	14 48	14 48

324.—Patcheena Reserve, B.C.		
Capital		
Balance, April 1, 1923	.....	4,648 80
Balance, Mar. 31, 1924	4,648 80	
	4,648 80	4,648 80
Interest—Intérêt		
Balance, April 1, 1923	.....	680 60
Interest, 5 p.c. on $5,329.40, $266.47; rents collected, $155	.....	421 47
Interest money distributed	8 00	
Balance, Mar. 31, 1924	1,094 07	
	1,102 07	1,102 07

325.—Valley River Reserve, Man.		
Capital		
Balance, April 1, 1923	.....	467 98
Transfer to Trust Acct. 142, capital share of Indian	5 78	
Balance, Mar. 31, 1924	462 20	
	467 98	467 98
Interest—Intérêt		
Balance, April, 1923, $13.80; interest, 5 p.c. on $481.78, $24.09	.....	37 89
Medical attendance, $26; lime, 3 brls., $17.50	43 50	
Debit balance, Mar. 31, 1924	.....	5 61
	43 50	43 50

328.—Rainy Lake Reserve No. 17a (Northwest Bay), Ont.		
Capital		
Balance, April 1, 1923	.....	7,621 36
Balance, Mar. 31, 1924	7,621 36	
	7,621 36	7,621 36
Interest—Intérêt		
Balance, April 1, 1923, $508.59; interest, 5 p.c. on $8,129.95, $406.50.	.....	915 09
Interest money distributed, $320; medical services, $62.50	382 50	
Balance, Mar. 31, 1924	532 59	
	915 09	915 09

329.—Lower Similkameen Reserve No. 3, 5, 7, 8, B.C.	Dr.	Cr.
Capital	$ cts.	$ cts.
Balance, April 1, 1923	.....	584 25
Balance, Mar. 31, 1924	584 25	
	584 25	584 25
Interest—Intérêt		
Balance, April 1, 1923, $302.63; interest, 5 p.c. on $886.88, $44.34	.....	346 97
Advertising, water notices	62 28	
Balance, Mar. 31, 1924	284 69	
	346 97	346 97

330.—Deadman's Creek Reserve, B.C.		
Capital		
Balance, April 1, 1923	.....	1,871 90
Balance, Mar. 31, 1924	1,871 90	
	1,871 90	1,871 90
Interest—Intérêt		
Balance, April 1, 1923	.....	1,014 09
Interest, 5 p.c. on $2,885.90, $144.30; rents, $350	.....	494 30
Rent money paid, $347.70; relief and burials, $163.20	510 90	
Balance, Mar. 31, 1924	997 49	
	1,508 39	1,508 39

332.—Stony Reserve, Nos. 110 and 111, Sask.		
Capital		
Balance, April 1, 1923	.....	48,517 88
Balance, Mar. 31, 1924	48,517 88	
	48,517 88	48,517 88
Interest—Intérêt		
Balance, April 1, 1923	.....	460 37
Interest, 5 p.c. on $48,978.25, $2,448.91; collections, $1,021.35	.....	3,470 26
Interest paid, $1,455; hospitals, $165.50; small items, $58.50	1,679 00	
Balance, Mar. 31, 1924	2,251 63	
	3,930 63	3,930 63

333.—Upper Similkameen Indians		
Capital.		
Balance, April 1, 1923	.....	966 80
Balance, Mar. 31, 1924	966 80	
	966 80	966 80
Interest—Intérêt		
Balance, April 1, 1923	.....	2,666 97
Interest, 5 p.c. on $3,633.77, $181.69; rent collected, $50	.....	231 69
Advertising, water notices, $45; relief supplies, $30	75 00	
Balance, Mar. 31, 1924	2,823 66	
	2,898 66	2,898 66

334.—Burrard Inlet Band No. 3, B.C.	Dr.	Cr.
Capital	$ cts.	$ cts.
Balance, April 1, 1923	.....	3,205 30
Balance, Mar. 31, 1924	3,205 30	
	3,205 30	3,205 30
Interest—Intérêt		
Balance, April 1, 1923	.....	3,352 57
Interest, 5 p.c. on $6,557.87, $327.89; collections, $150	.....	477 89
Interest money distributed, $1,698.50; hospitals, $83.25	1,781 75	
Relief supplies, $297.13; medicinal supplies, $26.25	323 38	
Balance, Mar. 31, 1924	1,725 33	
	3,830 46	3,830 46

336.—Semiahmoo Band, B.C.		
Capital		
Balance, April 1, 1923	.....	1,281 72
Balance, Mar. 31, 1924	1,281 72	
	1,281 72	1,281 72
Interest—Intérêt		
Balance, April 1, 1923	.....	686 76
Interest, 5 p.c. on $1,968.48, $98.42; rent collected, $112	.....	210 42
Medical attendance, $5; relief supplies, $83.90	88 90	
Hospitals, $30.60; compensation for loss by fire, $145.97	176 57	
Balance, Mar. 31, 1924	631 71	
	897 18	897 18

337.—Seine River Reserve, 23A and 23B, Ont.		
Capital		
Balance, April 1, 1923	.....	16,259 31
Balance, Mar. 31, 1924	16,259 31	
	16,259 31	16,259 31
Interest—Intérêt		
Balance, April 1, 1923, $1,069.72; interest, 5 p.c. on $17,329.03, $866.45	.....	1,936 17
Interest money distributed, $875; fare, $2.04	877 04	
Balance, Mar. 31, 1924	1,059 13	
	1,936 17	1,936 17

339.—Port Simpson Band, B.C.		
Capital		
Balance, April 1, 1923	.....	355 47
Transfer to Trust Acct. 83 to adjust payment for right of way	7 75	
Balance, Mar. 31, 1924	347 72	
	355 47	355 47

339.—Port Simpson Band, B.C.—*Concluded*	Dr.	Cr.
Interest—Intérêt	$ cts.	$ cts.
Balance, April 1, 1923, $16.59; interest 5 p.c. on $372.06, $18.60..	.....	35 19
Relief supplies, $4.40; fare, $24.25	28 65	
Balance, Mar. 31, 1924	6 54	
	35 19	35 19

340.—Metlakatla Indians, B.C.

Capital		
Balance, April 1, 1923	.....	59,453 04
Transfer to Trust Acct. 83 to adjust payment for right of way....	2 25	
R. G. Swan, C.E. (Water Power Branch), installing water system: travel and living expenses, R. G. Swan, $66.20, J. H. A. Steven, $601.80; labourers, $3,457.65; launch and scow hire, $448.82; wood stave pipe, 8,255 ft., $4,910.60; hose, 1,150 ft., $362.65; hose reels, 2, $97.32; fire hydrants, 4, $307.50; freight, $682.98; miscellaneous supplies, $909.35; total, $11,844.87; less $7,106.92 paid from Interest Account	4,737 95	
Balance, March 31, 1924	54,712 84	
	59,453 04	59,453 04
Interest—Intérêt		
Balance, April 1, 1923, $8,423.18; interest, 5 p.c. on $67,876.22, $3,393.81	.....	11,816 99
Land money distributed, $1,200; relief supplies, $42	1,242 00	
Secretary, $50; constable, $53.25; hospitals, $47.25	150 50	
Burials, $114.60; stumping powder, $136.20; repairs, $183.63	434 43	
Banquet and Christmas gifts, $105; advertising and printing, $13.95	118 95	
Advance to agent W. E. Collison to be accounted for in 1924-25.	223 95	
Installing water system, detailed in Capital Acct	7,106 92	
Balance, March 31, 1924	2,540 24	
	11,816 99	11,816 99

341.—Homathko Band, B.C.

Capital		
Balance, April 1, 1923	.....	19,172 20
Timber money distributed	2,653 00	
R. G. Swan, C.E. (Water Power Branch), installing water system: travel and living expenses, $111.45; labourers, $906.25; wood stave pipe, 1,871 ft., $910.03; hydrants, 4, $246; nozzles, 4, $141.60; pipe, 1,475 ft., $182.84; sundry supplies, $658.33	3,156 50	
Balance, March 31, 1924	13,362 70	
	19,172 20	19,172 20
Interest—Intérêt		
Balance, April 1, 1923	.....	2,519 97
Interest, 5 p.c. on $21,692.17, $1,084.61; rents collected, $957.35...	.....	2,041 96
Interest money distributed, $997.50; relief supplies, $214.96	1,212 46	
Medical attendance, $61.50; hospitals, $52.75; drugs, $80.99	195 24	
Balance, March 31, 1924	3,154 23	
	4,561 93	4,561 93

342.—Comox Reserve, B.C.	Dr.	Cr.
Capital	$ cts.	$ cts.
Balance, April 1, 1923	.....	219 58
Balance, March 31, 1924	219 58	
	219 58	219 58
Interest—Intérêt		
Balance, April 1, 1923, 72c.; interest, 5 p.c. on $220.30, $11.02	.....	11 74
Relief supplies	10 10	
Balance, March 31, 1924	1 64	
	11 74	11 74

345.—Quesnel Band, B.C.		
Capital		
Balance, April 1, 1923, $969.18; land payment, $148.35	.....	1,117 53
Balance, March 31, 1924	1,117 53	
	1,117 53	1,117 53
Interest—Intérêt		
Debit balance, $7.43; interest, 5 p.c. on $961.75, $48.09	7 43	48 09
Balance, March 31, 1924	40 66	
	48 09	48 09

346.—Poquiosen Reserve, B.C.		
Capital		
Balance, April 1, 1923	.....	1,376 47
Credit balance of late Agent Byrne's trust account	.....	107 25
Transfer to Trust Acct. 54 to amalgamate funds	1,483 72	
	1,483 72	1,483 72
Interest—Intérêt		
Balance, April 1, 1923, $319.49; interest 5 p.c. on $1,695.96, $84.80	.....	404 29
Transfer to Trust Acct. 54 to amalgamate funds	404 29	
	404 29	404 29

347.—Homais Reserve, B.C.		
Balance, April 1, 1923	.....	54 33
Interest, 5 p.c. on $54.33, $2.72; rent collected, $15.	.....	17 72
Balance, March 31, 1924	72 05	
	72 05	72 05

349.—Penticton Reserve, B.C.		
Capital		
Balance, April 1, 1923, $5,391.49; land payment, $77.88	.....	5,469 37
Balance, March 31, 1924	5,469 37	
	5,469 37	5,469 37

349.—Penticton Reserve, B.C.—*Concluded*	Dr.	Cr.
Interest—Intérêt	$ cts.	$ cts.
Balance, April 1, 1923	.....	1,302 00
Interest, 5 p.c. on $6,693.49, $334.68; rents collected, $350	.....	684 68
Rent money distributed, $350; refund of land payment, 1921-22, $12.50	350 00	12 50
Balance, March 31, 1924	1,649 18	
	1,999 18	1,999 18

350.—Kitsumkaylum Band, B.C.

Capital		
Balance April 1, 1923	.....	2,004 94
Transfer to Trust Acct. 83 to adjust right of way payments	98 10	
Fire fighting: labourers, $232.75; supplies and equipment, $65	297 75	
Balance, March 31, 1924	1,609 09	
	2,004 94	2,004 94
Interest—Intérêt		
Balance, April 1, 1923, $1,080.93; interest, 5 p.c. on $3,085.87, $154.29	.....	1,235 22
Balance, March 31, 1924	1,235 22	
	1,235 22	1,235 22

351.—Kitwanga Band, B.C.

Capital		
Balance, April 1, 1923	.....	744 19
Transfer to Trust Acct. 83 to adjust right of way payments	28 05	
Balance, March 31, 1924	716 14	
	744 19	744 19
Interest—Intérêt		
Balance, April 1, 1923, $987.14; interest, 5 p.c. on $1,731.33, $86.57	.....	1,073 71
Relief supplies	23 55	
Balance, March 31, 1924	1,050 16	
	1,073 71	1,073 71

352.—Kitseguecla Reserve, B.C.

Capital		
Balance, April 1, 1923	.....	122 86
Transfer from Trust Acct. 374 right of way money	.....	194 04
Fire fighting	197 06	
Balance, March 31, 1924	119 84	
	316 90	316 90
Interest—Intérêt		
Interest, 5 p.c. on $122.86	.....	6 14
Balance, March 31, 1924	6 14	
	6 14	6 14

353.—Coocoocache Reserve, Que.	Dr.	Cr.
Capital	$ cts.	$ cts.
Balance, April 1, 1923	.....	30,926 57
Balance, March 31, 1924	30,926 57	
	30,926 57	30,926 57
Interest—Intérêt		
Balance, April 1, 1923, $5,770.69; interest, 5 p.c. on $36,697.26, $1,834.86	.....	7,605 55
Interest money, $1,885; relief supplies, $739.60; hospitals, $61.50	2,686 10	
Building Catholic church, labour, $803.13; materials, $1,692.55	2,495 68	
Balance, March 31, 1924	2,423 77	
	7,605 55	7,605 55

354.—Coldwater Reserve, B.C.		
Capital		
Balance, April 1, 1923	.....	15,538 85
Timber dues, $4,088.58; tree protection, $24.24	24 24	4,088 58
Balance, March 31, 1924	19,603 19	
	19,627 43	19,627 43
Interest—Intérêt		
Balance, April 1, 1923	.....	951 61
Interest, 5 p.c. on $16,490.46, $824.52; interest on deferred timber payments, $199.08	.....	1,023 60
Fire fighting: labourers, $275.50; transport and supplies, $112.20	387 70	
Balance, March 31, 1924	1,587 51	
	1,975 21	1,975 21

355.—Kitselas Reserve, B.C.		
Capital		
Balance, April 1, 1923	.....	82 55
Transfer to Trust Acct. 83, right of way money	4 28	
Balance, March 31, 1924	78 27	
	82 55	82 55
Interest—Intérêt		
Balance, April 1, 1923	.....	956 45
Interest, 5 p.c. on $1,039., $51.95; rent collected, $150	.....	201 95
Balance, March 31, 1924	1,158 40	
	1,158 40	1,158 40

357.—Aitchelitch Reserve, B.C.		
Capital		
Balance, April 1, 1923, $101; land payments, $2,600	.....	2,701 00
Balance, March 31, 1924	2,701 00	
	2,701 00	2,701 00

357.—Aitchelitch Reserve, B.C.—*Concluded*	Dr.	Cr.
Interest—Intérêt	$ cts.	$ cts.
Balance, April 1, 1923	.....	21 52
Interest, 5 p.c. on $122.52, $6.13; relief supplies, $3.15	3 15	6 13
Balance, March 31, 1924	24 50	
	27 65	27 65

358.—Squiala Reserve, B.C.

Capital		
Balance, April 1, 1923	.....	359 00
Balance, March 31, 1924	359 00	
	359 00	359 00
Interest—Intérêt		
Balance, April 1, 1923	.....	68
Interest, 5 p.c. on $359.68, $17.98; relief supplies, $12.35	12 35	17 98
Balance, March 31, 1924	6 31	
	18 66	18 66

359.—Tsawwassen Reserve, B.C.

Capital		
Balance, April 1, 1923, $57.50; fire fighting, $43.76	43 76	57 50
Balance, March 31, 1924	13 74	
	57 50	57 50
Interest—Intérêt		
Balance, April 1, 1923, $1.54; interest, 5 p.c. on $59.04, $2.95	.....	4 49
Balance, March 31, 1924	4 49	
	4 49	4 49

360.—Fort George Band, B.C.

Capital		
Balance, April 1, 1923, $38,349.78; timber dues, $168.47	.....	38,518 25
Transfer to Trust Acct. 56, shares of Indian transferred	3,355 45	8 00
Refund of balance of advance of 1922-23		
Refund to C.N. Ry., of overpayment for right of way	9 75	
Balance, March 31, 1924	35,161 05	
	38,526 25	38,526 25
Interest—Intérêt		
Balance, April 1, 1923	.....	5,221 71
Interest, 5 p.c. on $43,571.49, $2,178.58; work on roads, $300	300 00	2,178 58
Interest money distributed, $1,190.25; hospitals, $199	1,389 25	
Legal services, W. P. Ogilvie, Prince George, $27; house jack, $5.	32 00	
Balance, March 31, 1924	5,679 04	
	7,400 29	7,400 29

362.—Gold River Reserve, N.S.	Dr.	Cr.
Capital	$ cts.	$ cts.
Balance, April 1, 1923, $37; gravel, $34	.....	71 00
Balance, March 31, 1924	71 00	
	71 00	71 00
Interest—Intérêt		
Balance, April 1, 1923	.....	12 35
Interest, 5 p.c. on $49.35, $2.47; medical attendance, $10	10 00	2 47
Balance, March 31, 1924	4 82	
	14 82	14 82

363.—Ashcroft Indians, B.C.		
Capital		
Balance, April 1, 1923, $996.30; land payment, $156	.....	1,152 30
Balance, March 31, 1924	1,152 30	
	1,152 30	1,152 30
Interest—Intérêt		
Balance, April 1, 1923	.....	297 14
Interest, 5 p.c. on $1,293.44, $64.67; relief supplies, $20	20 00	64 67
Balance, March 31, 1924	341 81	
	361 81	361 81

366.—Oregon Jack Creek Indians 3, 4 & 5, B.C.		
Capital		
Balance, April 1, 1923, $820.75; land payment, $290.40	.....	1,111 15
Balance, March 31, 1924	1,111 15	
	1,111 15	1,111 15
Interest—Intérêt		
Balance, April 1, 1923	.....	420 59
Interest, 5 p.c. on $1,241.34, $62.07; relief supplies, $3.85	3 85	62 07
Balance, March 31, 1924	478 81	
	482 66	482 66

367.—Kitseguecla Reserve, No. 2, B.C.		
Capital		
Balance, April 1, 1923	.....	283 20
Transfer to Trust Acct. 83, right of way money	36	
Balance, March 31, 1924	282 84	
	283 20	283 20
Interest—Intérêt		
Balance, April 1, 1923, $155.51; interest, 5 p.c. on $438.71, $21.94	.....	177 45
Balance, March 31, 1924	177 45	
	177 45	177 45

368.—Kshish Reserve, No. 4, B.C.	Dr.	Cr.
Capital	$ cts.	$ cts.
Balance, April 1, 1923, $989.25; expenses fire fighting, $349....	349 00	989 25
Transfer to Trust Acct. 83, right of way money.....	3 75	
Balance, March 31, 1924.....	636 50	
	989 25	989 25
Interest—Intérêt		
Balance, April 1, 1923, $543.08; interest, 5 p.c. on $1,532.33, $76.62..	.....	619 70
Balance, March 31, 1924.....	619 70	
	619 70	619 70

369.—Seabird Island Band, B.C.		
Capital		
Balance, April 1, 1923.....	.....	18,575 93
Timber money: collected, $306.50; distributed, $2,739.42.....	2,739 42	306 50
Transfer to Trust Acct. 162, share of Indian transferred.....	116 32	
Balance, March 31, 1924.....	16,026 69	
	18,882 43	18,882 43
Interest—Intérêt		
Balance, April 1, 1923, $2,929.53; interest, 5 p.c. on $21,505.46, $1,075.27..		4,004 80
Medical attendance, $130; hospitals, $76.40; relief, $140.65.....	347 05	
Farm implements, $264; school supplies, $15.80.....	279 80	
Balance, March 31, 1924.....	3,377 95	
	4,004 80	4,004 80

370.—Cheakamus Band, B.C.		
Capital		
Balance, April 1, 1923, $16,793.38; timber dues, $7,120.31.....		23,913 69
Transfer to Trust Acct. 54 to amalgamate funds.....	23,913 69	
	23,913 69	23,913 69
Interest—Intérêt		
Balance, April 1, 1923, $2,767.49; interest, 5 p.c. on $19,560.87, $978.04		3,745 53
Hospitals, $177.75; relief, $249.88; delegates' expenses, $27.80.....	455 43	
Transfer to Trust Acct. 54 to amalgamate funds.....	3,290 10	
	3,745 53	3,745 53

372.—Zimagord Reserve, B.C.		
Capital		
Balance, April 1, 1923.....		159 43
Transfer to Trust Acct. 83, right of way money.....	1 80	
Balance, March 31, 1924.....	157 63	
	159 43	159 43
Interest—Intérêt		
Balance, April 1, 1923, $138.16; interest, 5 p.c. on $297.59, $14.88.		153 04
Balance, March 31, 1924.....	153 04	
	153 04	153 04

373.—Hope Island Reserve, B.C.	Dr.		Cr.	
Capital	$	cts.	$	cts.
Balance, April 1, 1923				86 25
Land money refunded from 1922-23				1 25
Balance, March 31, 1924		87 50		
		87 50		87 50
Interest—Intérêt				
Balance, April 1, 1923, $17.69; interest, 5 p.c. on $103.94, $5.20				22 89
Balance, March 31, 1924		22 89		
		22 89		22 89

374.—Chimdimash Reserve, No. 2, B.C.				
Capital				
Balance, April 1, 1923, $493.57; timber dues, $1,162.73				1,656 30
Timber money, distributed, $573.75, to be refunded in 1924-25, $7.25		581 00		
Transfer of right of way money: to Trust Acct. No. 83, $214.93;				
to Acct. No. 352, $194.04		408 97		
Balance, March 31, 1924		666 33		
		1,656 30		1,656 30
Interest—Intérêt				
Balance, April 1, 1923, $270.98; interest, 5 p.c. on $764.55, $38.23				309 21
Balance, March 31, 1924		309 21		
		309 21		309 21

375.—Day Star's Reserve, Sask.				
Balance, April 1, 1923				1,637 15
Interest, 5 p.c. on $1,637.15, $81.86; rents, $533; spectacles, $12		12 00		614 86
Balance, March 31, 1924		2,240 01		
		2,252 01		2,252 01

376.—Kinnasayas Reserve, Alta.				
Capital				
Balance, April 1, 1923				6,324 60
Balance, March 31, 1924		6,324 60		
		6,324 60		6,324 60
Interest—Intérêt				
Balance, April 1, 1923				2,937 35
Interest, 5 p.c. on $9,261.95, $463.10; lumber, $50		50 00		463 10
Balance, March 31, 1924		3,350 45		
		3,400 45		3,400 45

377.—Bridge River Band, 17, B.C.	Dr.	Cr.
Capital	$ cts.	$ cts.
Balance, April 1, 1923		1,000 00
Transfer to Trust Acct. 54, to amalgamate funds	1,000 00	
	1,000 00	1,000 00
Interest—Intérêt		
Balance, April 1, 1923		707 19
Interest, 5 p.c. on $1,707.19, $85.36; fine, $5; relief, $51.90	51 90	90 36
Transfer to Trust Acct. 54 to amalgamate funds	740 65	
Balance, March 31, 1924	5 00	
	797 55	797 55

378.—Langley Reserve, B.C.		
Capital		
Balance, April 1, 1923		1,214 16
Advertising, $91.80; timber dues collected, $629.88	91 80	629 88
West Power Co., refund overpayment on land	78 00	
Balance, March 31, 1924	1,674 24	
	1,844 04	1,844 04
Interest—Intérêt		
Balance, April 1, 1923, $22.18; interest, 5 p.c. on $1,236.34, $61.82		84 00
Hospitals, $19.80; relief, $62.32	82 12	
Balance, March 31, 1924	1 88	
	84 00	84 00

379.—Squamish Reserve No. 3, B.C.		
Capital		
Balance, April, 1923, $30; land payment, $97.50		127 50
Balance, March 31, 1924	127 50	
	127 50	127 50
Interest—Intérêt		
Interest, 5 p.c. on $30		1 50
Balance, March 31, 1924	1 50	
	1 50	1 50

380.—Duck Lake Reserve, B.C.		
Capital		
Balance, April 1, 1923		1,021 90
Balance, March 31, 1924	1,021 90	
	1,021 90	1,021 90
Interest—Intérêt		
Balance, April 1, 1923	.....	564 31
Interest, 5 p.c. on $1,586.21, $79.31; relief supplied, $51.50	51 50	79 31
Balance, March 31, 1924	592 12	
	643 62	643 62

381.—Skidegate Reserve, B.C.	Dr.	Cr.
	$ cts.	$ cts.
Balance, April 1, 1923	.....	1,842 34
Interest, 5 p.c. on $1,842.34, $92.12; labour on water works, $57.75	57 75	92 12
Balance, March 31, 1924	1,876 71	
	1,934 46	1,934 46

382.—Coryatsequa Reserve, B.C.

Capital		
Balance, April 1, 1923	.....	297 10
Balance, March 31, 1924	297 10	
	297 10	297 10
Interest—Intérêt		
Balance, April 1, 1923	.....	370 36
Interest, 5 p.c. on $667.46, $33.37; eye-glasses, $15	15 00	33 37
Balance, March 31, 1924	388 73	
	403 73	403 73

383.—Panquachin Reserve, B.C.

Capital		
Balance, April 1, 1923	.....	699 60
Balance, March 31, 1924	699 60	
	699 60	699 60
Interest—Intérêt		
Balance, April 1, 1923, $360.09; interest, 5 p.c. on $1,059.69, $52.98	.....	413 07
Rent money, collected, $18, distributed, $18	18 00	18 00
Balance, March 31, 1924	413 07	
	431 07	431 07

384.—Shuswap Reserve, B.C.

Capital		
Balance, April 1, 1923	.....	599 66
Balance, March 31, 1924	599 66	
	599 66	599 66
Interest—Intérêt		
Balance, April 1, 1923, $1,268.53; interest, 5 p.c. on $1,868.19, $93.41	.....	1,361 94
Rent collected, $52.50; burials, $15; drugs, etc., $70.10	85 10	52 50
Balance, March 31, 1924	1,329 34	
	1,414 44	1,414 44

385.—Kamloops Reserve, No. 1, B.C.	Dr.	Cr.
Capital	$ cts.	$ cts.
Balance, April 1, 1923	.....	8,669 26
Balance, March 31, 1924	8,669 26	
	8,669 26	8,669 26
Interest—Intérêt		
Balance, April 1, 1923, $4,340.37; interest, 5 p.c. on $13,009.63, $650.48	.....	4,990 85
Rents collected, $6,550; rent money distributed, $3,498	3,498 00	6,550 00
Relief, $236.38; hospital, $11.25; repairs to houses, $98.68	346 31	
Balance, March 31, 1924	7,696 54	
	11,540 85	11,540 85

386.—Douglas Lake Band, B.C.		
Capital		
Balance, April 1, 1923, $2,368.65; timber dues, $1,777.26	.....	4,145 91
Balance, March 31, 1924	4,145 91	
	4,145 91	4,145 91
Interest—Intérêt		
Balance, April 1, 1923, $245.50; interest, 5 p.c. on $2,614.15, $130.71	.....	376 21
Relief supplies, $87.65; fencing, $296	383 65	
Debit balance, March 31, 1924	.....	7 44
	383 65	383 65

387.—North Thompson Reserve, B.C.		
Capital		
Balance, April 1, 1923, $4,074.14; timber dues, $1,564.61	.....	5,638 75
Provisions and supplies, for irrigation workers	170 87	
Wm. Brennan, refund of timber deposit, 1919	500 00	
Balance, March 31, 1924	4,967 88	
	5,638 75	5,638 75
Interest—Intérêt		
Balance, April 1, 1923	.....	2,202 67
Interest, 5 p.c. on $6,276.81, $313.84; rent, $53.25	.....	367 09
Interest on timber deposit, 1919, $61.36; advertising, $9	70 36	
Balance, March 31, 1924	2,499 40	
	2,569 76	2,569 76

389.—Seshart Reserve, B.C.		
Capital		
Balance, April 1, 1923	.....	2,632 41
Balance, March 31, 1924	2,632 41	
	2,632 41	2,632 41

389.—Seshart Reserve, B.C.—*Concluded*	Dr.	Cr.
Interest—Intérêt	$ cts.	$ cts.
Balance, April 1, 1923	.....	383 22
Interest, 5 p.c. on $3,015.63, $150.78; repairs, $19.80	19 80	150 78
Hospitals, $68; relief, $132.35; clearing cemetery ground, $64.80.	265 15	
Balance, March 31, 1924	249 05	
	534 00	534 00

390.—Wewayakum Reserve, B.C.

Capital		
Balance, April 1, 1923, $7,862.13; timber dues, $1,302.78	.....	9,164 91
Balance, March 31, 1924	9,164 91	
	9,164 91	9,164 91
Interest—Intérêt		
Balance, April 1, 1923	.....	1,814 72
Interest, 5 p.c. on $9,676.85, $483.84; interest paid, $590	590 00	483 84
Balance, March 31, 1924	1,708 56	
	2,298 56	2,298 56

392.—Fountain Band, B.C.

Balance, April 1, 1923, $249.53; interest, 5 p.c. on $249.53, $12.48	.....	262 01
Hospital treatment, $24; relief supplies, $36.50	60 50	
Advertising water notice, $12; lumber for ditch, $111.53	123 53	
Balance, March 31, 1924	77 98	
	262 01	262 01

393.—Long Lake Reserve, No. 7, B.C.

Capital		
Balance, April 1, 1923	.....	148 05
Balance, March 31, 1924	148 05	
	148 05	148 05
Interest—Intérêt		
Balance, April 1, 1923, $52.44; interest, 5 p.c. on $200.49, $10.02	.....	62 46
Artificial leg, $39.83; hospital, $4.50; flag, $7.23	51 56	
Balance, March 31, 1924	10 90	
	62 46	62 46

394.—Chuchuwayha Band, B.C.

Balance, April 1, 1923, $115.62; interest, 5 p.c. on $115.62, $5.78	.....	121 40
Rents collected, $81; rent money distributed, $50	50 00	81 00
Balance, March 31, 1924	152 40	
	202 40	202 40

395.—Mission Reserve, B.C.	Dr.	Cr.
Capital	$ cts.	$ cts.
Balance, April 1, 1923	.....	2,515 26
Transfer from Trust Acct. 54 to amalgamate funds	.....	24 09
	2,515 26	2,515 26
Interest—Intérêt		
Balance, April 1, 1923, $57.19; interest, 5 p.c. on $2,572.45, $128.62.	.....	185 81
Hospitals, $54; nursing, $84; relief, $71.90	209 90	
Transfer from Trust Acct. 54 to amalgamate funds	.....	24 09
	209 90	209 90

397.—Tobacco Plains Band, B.C.		
Capital		
Balance, April 1, 1923	.....	10 40
Advertising	10 40	
	10 40	10 40
Interest—Intérêt		
Interest, 5 p.c. on $10.40, 52 cents; rents collected, $1,500	.....	1,500 52
Bank of Montreal, unaccepted cheque Nolan Lumber Co	1,000 00	
Ryan, McIntosh Timber Co., balance cruising expenses, detailed in 1922-23, $1,190.95, less paid from British Columbia Vote, $733.43	457 52	
Advertising	43 00	
	1,500 52	1,500 52

399.—Kingsclear Reserve, N.B.		
Capital		
Balance, April 1, 1923	.....	132 60
Balance, March 31, 1924	132 60	
	132 60	132 60
Interest—Intérêt		
Balance, April 1, 1923, $25.96; interest, 5 p.c. on $158.56, $7.93	.....	33 89
Repairs to pump	28 42	
Balance, March 31, 1924	5 47	
	33 89	33 89

402.—Quam Reserve, No. 7, B.C.		
Capital		
Balance, April 1, 1923, $9,823.41; timber cutting, $37.61	.....	9,861 02
Balance, March 31, 1924	9,861 02	
	9,861 02	9,861 02
Interest—Intérêt		
Balance, April 1, 1923, $853.72; interest, 5 p.c. on $10,677.13, $533.86	.....	1,387 58
Balance, March 31, 1924	1,387 58	
	1,387 58	1,387 58

404.—Massett Reserve, B.C.	Dr.	Cr.
	$ cts.	$ cts.
Balance, April 1, 1923, $5.25; interest, 5 p.c. on $5.25, 26 cts.....	.....	5 51
Rents collected.	.....	375 00
Balance, March 31, 1924.....	380 51	
	380 51	380 51

406.—Coquitlam Reserve, Nos. 1, 2, B.C.		
Timber dues collected.....	.....	1,321 52
Balance, March 31, 1924.....	1,321 52	
	1,321 52	1,321 52

407.—Klahoose Reserve, Nos. 7, 8, B.C.		
Capital		
Balance, April 1, 1923, $2,401.61; timber dues, $7.50.....	.....	2,409 11
Balance, March 31, 1924.	2,409 11	
	2,409 11	2,409 11
Interest—Intérêt		
Balance, April 1, 1923, $372.04; interest, 5 p.c. on $2,773.65, $138.68	.....	510 72
Rents collected, $570; relief supplied, $265.11.....	265 11	570 00
Medical attendance, $30; hospitals, $32; drugs, $2.25.....	64 25	
Balance, March 31, 1924.	751 36	
	1,080 72	1.080 72

411.—Waiwaikum Reserve, 14, B.C.		
Capital		
Balance, April 1, 1923.....	.....	3,349 62
Transfer to Trust Acct. 54 to amalgamate funds.....	3,349 62	
	3,349 62	3,349 62
Interest—Intérêt		
Balance, April 1, 1923.....	.....	452 94
Interest, 5 p.c. on $3,802.56, $190.13; relief supplies, $37.40.....	37 40	190 13
Transfer to Trust Acct. 54 to amalgamate funds.....	605 67	
	643 07	643 07

412.—Nitinat Reserve, B.C.		
Capital		
Balance, April 1, 1923.....	.....	1,530 09
Balance, March 31, 1924.	1,530 09	
	1,530 09	1,530 09
Interest—Intérêt		
Balance, April 1, 1923, $1.65; interest, 5 p.c. on $1,531.74, $76.59..	.....	78 24
Building sold, $40; relief, $74.40; hospital, $9.50.....	83 90	40 00
Balance, March 31, 1924.	34 34	
	118 24	118 24

413.—Sawridge Band, Alta.	Dr.	Cr.
Capital	$ cts.	$ cts.
Balance, April 1, 1923.	.....	474 00
Balance, March 31, 1924.	474 00	
	474 00	474 00
Interest—Intérêt		
Balance, April 1, 1923, $39.18; interest, 5 p.c. on $513.18, $25.66	.....	64 84
Transfer from Trust Acct. 139, of $150 received in 1913 for improvements together with accumulated interest.....	.....	226 23
Nursing, $18.30; relief supplies, $35.30.....	53 60	
Balance, March 31, 1924.	237 47	
	291 07	291 07

414.—Witzamagon Band, B.C.		
Capital		
Balance, April 1, 1923.....	.....	6,187 25
Balance, March 31, 1924.....	6,187 25	
	6,187 25	6,187 25
Interest—Intérêt		
Balance, April 1, 1923.	.....	304 32
Interest, 5 p.c. on $6,491.57, $324.58; distillate oil, $38.35.....	38 35	324 58
Balance, March 31, 1924.	590 55	
	628 90	628 90

417.—Swan River Reserve, Alta.		
Capital		
Balance, April 1, 1923.	.....	1,512 65
Balance, March 31, 1924.	1,512 65	
	1,512 65	1,512 65
Interest—Intérêt		
Balance, April 1, 1923, $351.68; interest, 5 p.c. on $1,864.33, $93.22	.....	444 90
Relief, $263,25; smithwork, $107.35; police expenses, $3.20.....	373 80	
Balance, March 31, 1924.....	71 10	
	444 90	444 90

418.—Drift Pile Reserve, Alta.		
Capital		
Balance, April 1, 1923.....	.....	1,027 75
Balance, March 31, 1924.....	1,027 75	
	1,027 75	1,027 75
Interest—Intérêt		
Balance, April 1, 1923, $1,629.64; interest, 5 p.c. on $2,657.39, $132.87.	.....	1,762 51
Bulls, 2, $210; feed and freight, $21.15; smithwork, $32.75.....	263 90	
Balance, March 31, 1924.	1,498 61	
	1,762 51	1,762 51

419.—Sucker Creek Reserve, Alta.	Dr.	Cr.
Capital	$ cts.	$ cts.
Balance, April 1, 1923	.....	3,314 25
Balance, March 31, 1924	3,314 25	
	3,314 25	3,314 25
Interest—Intérêt		
Balance, April 1, 1923, $631.56; interest, 5 p.c. on $3,945.81, $197.29	.....	828 85
Bull and freight, $130.60; repairs to machinery, $53.75	184 35	
Balance, March 31, 1924	644 50	
	828 85	828 85

422.—Skulkayn Reserve, B.C.		
Capital		
Balance, April 1, 1923	.....	26 68
Balance, March 31, 1924	26 68	
	26 68	26 68
Interest—Intérêt		
Balance, April 1, 1923, $640.71; interest, 5 p.c. on $667.39, $33.37	.....	674 08
Rents collected, $1,613.48; rent money distributed, $2,053.48	2,053 48	1,613 48
Balance, March 31, 1924	234 08	
	2,287 56	2,287 56

423.—Ahwahmish Band, B.C.		
Capital		
Balance, April 1, 1923, $1,054.63; timber dues, $396.50	.....	1,451 13
Balance, March 31, 1924	1,451 13	
	1,451 13	1,451 13
Interest—Intérêt		
Balance, April 1, 1923, $114.68; interest, 5 p.c. on $1,169,31, $58.47	.....	173 15
Balance, March 31, 1924	173 15	
	173 15	173 15

424.—Lower French River Reserve, Ont.		
Capital		
Balance, April 1, 1923, $37,970.25; timber dues, $30.20	.....	38,000 45
Fire ranger, 3½ m., $272.50; fire fighting, $96; timber money, $20.65	389 15	
Transfer to Trust Acct. 13 to close account	37,611 30	
	38,000 45	38,000 45
Interest—Intérêt		
Balance, April 1, 1923, $2,667.21; interest, 5 p.c. on $40,637.46, $2,031.87	.....	4,699 08
Rents collected, $185; interest money distributed, $17.60	17 60	185 00
Transfer to Trust Acct. 13 to close account	4,866 48	
	4,884 08	4,884 08

425.—Katzie Band, B.C.	Dr.	Cr.
Capital	$ cts.	$ cts.
Balance, April 1, 1923	.....	938 26
Timber dues: collected, $2,688.77; distributed, $1,134.60	1,134 60	2,688 77
Balance, March 31, 1924	2,492 43	
	3,627 03	3,627 03
Interest—Intérêt		
Balance, April 1, 1923	.....	89 57
Interest, 5 p.c. on $1,027.83, $51.39; rent collected, $94	.....	145 39
Hospital treatment, $15.75; relief, $70.05; rent, $60	145 80	
Shingles, etc., $49.66; grain and hay, $39.50	89 16	
	234 96	234 96

427.—Beecher Bay Reserve, No. 1, B.C.		
Capital		
Balance, April 1, 1923	.....	229 95
Balance, March 31, 1924	229 95	
	229 95	229 95
Interest—Intérêt		
Balance, April 1, 1923	.....	69 62
Interest, 5 p.c. on $299.37, $14.98; relief, $8.50	8 50	14 98
Balance, March 31, 1924	76 10	
	84 60	84 60

428.—St. Croix Reserve, N.S.		
Capital		
Balance, April 1, 1923	.....	625 95
Balance, March 31, 1924	625 95	
	625 95	625 95
Interest—Intérêt		
Balance, April 1, 1923	.....	248 26
Interest, 5 p.c. on $874.21, $43.71; relief supplies, $238.90	238 90	43 71
Balance, March 31, 1924	53 07	
	291 97	291 97

432.—Skway Band, B.C.		
Capital		
Balance, April 1, 1923, $550.98; timber dues, $24.05	.....	575 03
Balance, March 31, 1924	575 03	
	575 03	575 03
Interest—Intérêt		
Balance, April 1, 1923, $28.15; interest, 5 p.c. on $579.13, $28.96	.....	57 11
Balance, March 31, 1924	57 11	
	57 11	57 11

433.—Lake St. Martin's Band, Man.	Dr.	Cr.
Capital	$ cts.	$ cts.
Balance, April 1, 1923	.....	906 22
Balance, March 31, 1924	906 22	
	906 22	906 22
Interest—Intérêt		
Balance, April 1, 1923	.....	50 77
Interest, 5 p.c. on $956.99, $47.85; farm implements, $46.36	46 36	47 85
Balance, March 31, 1924	52 26	
	98 62	98 62

435.—Quatsino Reserve, No. 6, B.C.		
Capital		
Balance, April 1, 1923	.....	2,513 04
Balance, March 31, 1924	2,513 04	
	2,513 04	2,513 04
Interest—Intérêt		
Balance, April 1, 1923	.....	125 85
Interest, 5 p.c. on $2,638.89, $131.94; interest distributed, $247	247 00	131 94
Balance, March 31, 1924	10 79	
	257 79	257 79

436.—Tzeachten, Reserve No. 13, B.C.		
Capital		
Balance, April 1, 1923	.....	291 81
Lumber and shingles	291 81	
	291 81	291 81
Interest—Intérêt		
Balance, April 1, 1924, 43c.; interest, 5 p.c. on $292.24, $14.61	.....	15 04
Lumber, $12.09; relief supplies, $2.95	15 04	
	15 04	15 04

437.—Saddle Lake Band, Alta.		
Balance, April 1, 1923, $259.62; interest, 5 p.c. on $259.62, $12.98	.....	272 60
Collections, $915.03; gasoline and oil, $153.44	153 44	915 03
Engineers, 68 d., $298.50; threshers, $87.15; repairs, $128.69	514 34	
Balance, March 31, 1924	519 85	
	1,187 63	1,187 63

438.—Pine Creek Reserve, Man.		
Balance, April 1, 1923, $116.65; interest, 5 p.c. on $116.65, $5.83	.....	122 48
Collections, $4; medical attendance, $2; relief, $39.25	41 25	4 00
Balance, March 31, 1924	85 23	
	126 48	126 48

451.—Duncan's Reserve, No. 151, Alta.	Dr.	Cr.
Capital	$ cts.	$ cts.
Balance, April 1, 1923	.....	314 40
Fines collected, $80; rail fare and board, $19.60	19 60	80 00
Balance, March 31, 1924	374 80	
	394 40	394 40
Interest—Intérêt		
Balance, April 1, 1923, $8.05; interest, 5 p.c. on $322.45, $16.12	.....	24 17
Balance, March 31, 1924	24 17	
	24 17	24 17

454.—Kimsquit Band, No. 2, B.C.		
Capital		
Balance, April 1, 1923, $4,194.80; timber dues distributed, $107.10	107 10	4,194 80
Balance, March 31, 1924	4,087 70	
	4,194 80	4,194 80
Interest—Intérêt		
Balance, April 1, 1923, $303.43; interest, 5 p.c. on $4,498.23, $224.91	.....	528 34
Collections, right of way money, $25; lumber, $121.64	121 64	25 00
Balance, March 31, 1924	431 70	
	553 34	553 34

456.—Horton Reserve, N.S.		
Dues on wood	.....	11 00
Balance, March 31, 1924	11 00	
	11 00	11 00

458.—Chapel Island Reserve, N.S.		
Rent collected	.....	20 10
Balance, March 31, 1924	20 10	
	20 10	20 10

11.—Five per cent Annuities—Rentes annuelles au taux de cinq pour cent		
Balance, April 1, 1923	.....	620,400 10
Interest, 5 p.c. on $620,400.10	.....	31,020 01
Transfer of interest to the following Trust Accounts—		
2, Chip. of Beausoleil, $1,716.74; 3, Chip. of Nawash, $2,932.62	4,649 36	
4, Chip. of Rama, $1,806; 5, Chip. of Sarnia, $2,600	4,406 00	
6, Chip. of Saugeen, $2,500; 7, Chip. of Snake Island, $844.64	3,344 64	
8, Chip. of Thames, $2,400; 9, Chip. of Walpole Island, $1,800	4,200 00	
17, Miss. of Alnwick, $2,570; 18, Miss. of Credit, $2,090	4,660 00	
19, Miss. of Rice Lake, $961.76; 20, Miss. of Mud Lake, $1,606.35	2,568 11	
21, Miss. of Scugog, $391.90; 22, Mohawks of Quinté, $1,800	2,191 90	
23, Moravians of Thames	600 00	
26, Ojibbewas of Lake Huron	4,400 00	
Balance, March 31, 1924	620,400 10	
	651,420 11	651,420 11

74.—Province of Quebec Indian Fund—Fonds des Indiens de la Province de Québec

	Dr.	Cr.
Capital	$ cts.	$ cts.
Balance, April 1, 1923	.....	107,846 30
Balance, Mar. 31, 1924	107,846 30	
	107,846 30	107,846 30
Interest—Intérêt		
Balance, April 1, 1923	.....	30,390 03
Interest, 6 p.c. on $8,680, 5 p.c. on $129,556.33	.....	6,998 62
Collections on account of seed	.....	49 65
Rev. C. Giroux, missionary, Hurons of Lorette, 11 m. to Feb. 29	366 63	
Rev. J. de Gonzague, missionary, St. Francis, 12 m. to Dec. 31	500 00	
Quebec Government, 50 per cent, maintenance of insane	1,949 26	
Bécancour agency, seed, $28.80; Gaspé Indians, seed, $111.87	140 67	
Lorette agency, seed and hay, $499.37; Pierreville agency, seed $5.15	504 52	
Maria agency, medical supplies and relief, years, 1918-19-20-21	1,500 00	
Maniwaki agency, burials, etc., $40.60; Restigouche, seed, $359.46.	400 06	
Timiskaming agency, supplies for Indians burned out by fire in Nov., 1922: hay, 27.44 tons, $470.74; straw, 5 tons, $40; seed, $227.50; farm implements, $302; carpenter tools, $39.30; house furnishings, $487.60	1,567 14	
Balance, Mar. 31, 1924	30,510 02	
	37,438 30	37,438 30

76.—Suspense Account—Compte indéterminé

A. H. Lomas, agent, rent of privileges on J. Kapiel's location	.....	5 00
Paid J. Kapiel, rent money for privileges on his location	5 00	
W. M. Halliday, agent, rent of foreshore, school reserves, B.C.	.....	240 00
Paid 6 Indians $40 each, rent money, school reserves	240 00	
C. A. Cox, agent, rental of lots, Opitchesaht reserve, B.C	.....	90 00
Paid Dan. Watt, rent money for his lot, Opitchesaht reserve	40 00	
Paid Tommy Tasooche, rent money, Opitchesaht reserve	50 00	
Amount of Victory bond and interest paid by Finance Dept	.....	90 00
Paid Mrs. Keeshig, amount of Victory bond and interest	90 00	
F. L. Deacon, agent, fines for offences against Indian Act	.....	70 00
Paid Cockshutt Plow Co., balance on harrow for Star Blanket Band	19 00	
Paid Massey-Harris Co., seed drill for Star Blanket Band	51 00	
	495 00	495 00

201.—Savings Account—Compte d'épargnes

Balance, April 1, 1923	.....	133,324 87
Interest, 5 p.c. on $133,324.87	.....	6,666 24
Collections on account of savings	.....	33,381 48
Payments on account of savings withdrawn	22,910 52	
Balance, Mar. 31, 1924	150,462 07	
	173,372 59	173,372 59

310.—Prevention of Liquor Traffic—Mesures Préventives contre le trafic des liqueurs

Balance, April 1, 1923	.....	6,144 91
Interest, 5 p.c. on $6,144.91, $307.25; government grant, $3,000.	.....	3,307 25
Frank Edwards, agent, refund of advance in 1922-23	.....	100 00
Fines collected	.....	6,771 84

310.—Prevention of Liquor Traffic—*Concluded*—Mesures Préventives contre le trafic des liqueurs—*Fin.*

	Dr.		Cr.	
	$	cts.	$	cts.
Legal services in connection with liquor prosecutions—				
A. Allard, L.L.B., St. Francis-du-Lac, Quebec	10	00		
Banks & Stewart, Kamsack, $24.78; F. D. Byers, Edmonton, $20	44	78		
W. B. Carss, Kamsack, $25; F. A. Clement, Thessalon, $84.85.	109	85		
G. Fontaine, Hull, $25; E. Gourre, Amos, Que., $20	45	00		
Giroux, Fraser & Morow, Edmonton	47	50		
Livingston & Atkinson, Battleford	773	58		
D. A. McLean, Arrow, Sask., $40; M. A. Patterson, Sydney, $20	60	00		
Pratt & Lanman, Birtle, Man	70	25		
Constables under salary, 12 months to Feb. 29—				
Solomon Bear, Perth, N.B., $360; E. Bessaw, Thessalon, $165.	525	00		
J. Gould, Sydney, N.S., $180; Leo. Hayes, St. Marys, N.B., $240	420	00		
J. Lavine, $1\frac{4}{5}$ m., Jas. Parker, $10\frac{1}{5}$ m., Restigouche, at $60	720	00		
J. K. Jocks, Caughnawaga, $480; L. Pheasant, West Bay, $100.	580	00		
W. O'Neill, Red Bank, N.B., $11\frac{2}{3}$ m., $91.67; H. J. Savage, Edmundston, $120	211	67		
T. Thibault, Garden River, 11 m., $110; P. Twance, Pic, Ont., 11 m., $110	220	00		
P. Vigneault, Natashkwan, Que., year 1923	300	00		
Constables under $100 a year at various places	486	32		
Travel and outlay of constables: M. Ackerbee, Kenora, $216.05; E. Bessaw, Massey, Ont., $381.40; H. Hanson, Kenora, $287.58; various constables, $222.73	1,107	76		
Agents' travel and outlay $40.65; analysis of beer, $20	60	65		
Court dues, witness and interpreters' fees	1,033	12		
Handcuffs, 12 pr., $144; moieties of fines paid to informers, $256.50.	400	50		
Repairs and renewals for lockups, $86.73; constable's uniform, $45	131	73		
Royal Canadian Mounted Police, travel and outlay	1,657	58		
Refund to Casual Revenue for bonuses paid in 1922-23	742	41		
Balance, Mar. 31, 1924	6,566	30		
	16,324	00	16,324	00

440.—Bull Fund Account—Compte du fonds des taureaux reproducteurs.

Balance, April 1, 1923	.....		13,093	94
Interest, 5 p.c. on $13,093.94, $654.70; collections, $3,558.22	.....		4,212	92
W. M. Graham, commissioner, unexpended balance refunded in 1924-25	1,305	00		
Bulls, 53, $7,840; transportation expenses, $566.14	8,406	14		
Veterinary services, $12.50; keeping bulls, $240; feed, 150 bush., $48.	300	50		
Balance, Mar. 31, 1924	7,295	22		
	17,306	86	17,306	86

441.—Stock Sales Account—Compte de ventes du bétail

Balance, April 1, 1923, $4,123.37; interest, 5 p.c. on $4,123.37, $206.17	.....		4,329	54
Collections: sales, $632.45; loans, $231.52; bond of M. Deschamps sold, $200.39	.....		1,064	36
M. Deschamps' Estate, proceeds of bond sold	200	39		
Loans, $1,258.80; veterinary, $31; reading, etc., brands of 50 stray animals, $149	1,438	80		
Advertising, stray animals	16	00		
Balance, Mar. 31, 1924	3,738	71		
	5,393	90	5,393	90

442.—Blood Ranch Account—Compte du ranch Blood	Dr.	Cr.
	$ cts.	$ cts.
Balance, April 1, 1923, $3,367.08; interest, 5 p.c. on $3,367.08, $168.35	.....	3,535 43
Collections: sales, $2,189.97; pound fees, $45	.....	2,234 97
Assistant stockman, rate per month, at $35, $315, at $25, $600	915 00	
Provisions, $476.14; hay and oats, $824.50; salt, 6 tons, $76	1,376 64	
Horseshoeing, $40.50; dipping expenses, $734.90	775 40	
Agent Faunt, unexpended balance of advance, refunded in 1924-25.	10 00	
Repairs to implements, $190; small items, $28.50	218 50	
Balance, Mar. 31, 1924	2,474 86	
	5,770 40	5,770 40

443.—Peigan Ranch Account—Compte du ranch Peigan		
Collections from sales	.....	909 27
C. A. Arthur, unexpended balance of advance in 1922-23, refunded.	.....	84 90
Transfer from Trust Acct. 445, amount erroneously charged in 1922-23	13 95	
Assistant stockman 2 m., $70; provisions, $221.47	291 47	
Veterinary supplies, $93.08; repairs, $38.70	131 78	
Balance, Mar. 31, 1924	556 97	
	994 17	994 17

444.—Stony Ranch Account—Compte du ranch Stony		
Balance, April 1, 1923, $136.94; interest, 5 p.c. on $136.94, $6.85	.....	143 79
Collections on sales, $70.89; horse, $50; repairs, $122.84	172 84	70 89
Balance, Mar. 31, 1924	41 84	
	214 68	214 68

445.—Portage La Prairie Farm—Ferme de Portage la Prairie		
Balance, April 1, 1923, $613.38; interest, 5 p.c. on $613.38, $30.67	.....	644 05
Transfer to Trust Acct. 443, amount erroneously charged in 1922-23.	.....	13 95
Labour, $49.14; meals, $21.95; travel, $15.60; horse, $100	186 69	
Veterinary, $18; gasoline, $26.72; repairs, $130.88	175 60	
Telephone tolls, long distance, $17.85; small items, $53.20	71 05	
Balance, Mar. 31. 1924	224 66	
	658 00	658 00

446.—Pelly Farm Account—Compte de la ferme Pelly		
Balance, April 1, 1923. $265.39; interest, 5 p.c. on $265.39, $13.27	.....	278 66
Threshing, 1,034 bush., $108.55; oats, 161 bush., $80.50	189 05	
Balance, Mar. 31, 1924	89 61	
	278 66	278 66

448.—Carlton Farm Account—Compte de la ferme Carlton		
Balance, April 1, 1923.	.....	1,427 33
Interest, 5 p.c. on $1,427.33, $71.36; collections, $154.09	.....	225 45
Threshing, $228.73; meals, 68, $17; veterinary services, $26.50	272 23	
Various implement parts and repairs	146 89	
Balance, Mar. 31, 1924	1,233 66	
	1,652 78	1,652 78

457.—Mohawk Institute—Institution Mohawk	Dr.	Cr.
	$ cts.	$ cts.
Balance, April 1, 1923, $4,660; interest, 5 p.c. on $4,660, $233.....	.....	4,893 00
Payment on account of alterations.....(Page I—35)	4,893 00	
	4,893 00	4,893 00

459.—Chippewas and Mississaguas Claim Account—Compte des réclamations du droit de propriété des Chippewas et des Mississaguas

Province of Ontario, on account of Chippewas and Mississaguas Claim.....	.....	400,000 00
Treaty money credited to the following Trust Accounts, Nos.: 2 Cap., $75,432.28; 4 Cap., $74,931.68; 4 Int., $50; 7 Cap., $33,036.04; 17 Cap., $74,092.98; 19 Cap., $28,772.55; 20 Cap., $73,339.67; 21 Cap., $7,469.80; 201 Savings, $75.....	367,200 00	
Treaty money distributed by Indian agents.....	32,800 00	
	400,000 00	400,000 00

455.—Soldier Settlement Board—Commission d'établissement des soldats

Balance, April 1, 1923.....	.....	4,181 24
Advance received from Soldier Settlement Board.....	.....	10,000 00
Refund unexpended balances of advances, 1922-23: R. H. Abraham, $35; C. C. Parker, 70c.....	.....	35 70
Collections: on account of loans, $13,420.29; insurance, $968.86..	.....	14,389 15
Overpayment in 1922-23 by agent J. G. Smith, refunded.....	.....	8 00
Loans to Indian soldiers of the following agencies—		
Cape Croker, Ont.: buildings, $704.64; equipment, $853.64; live stock, $626.50; land, $525; miscellaneous, $136.04....	2,845 82	
Caradoc: equipment, $104; seed, $41.25; miscellaneous, $41.25	229 00	
Lytton, B.C., building material.....	297 55	
Maria, Que., hay.....	94 07	
Moravian, Ont.: buildings, $805.88; equipment, $322.33; live stock, $406.63; seed, $503.44; land, $375; hay and feed oats, $188.25; miscellaneous, $24.....	2,625 53	
New Credit, Ont.: buildings, $436.11; live stock, $193; equipment, $52; seed, $51; drilling well, $84; feed, $22.....	838 11	
Pelly, Sask., horses, 1 team.....	250 00	
Saugeen, Ont.: buildings, $275.62; equipment and hay, $171.60	447 22	
Six Nations, Ont.: live stock, $1,180.15; seed, $283; hay and care of stock, $270.75; equipment, $168.59; drilling wells, $143.49; fencing, $167; buildings, $125; miscellaneous, $48.63....	2,386 61	
St. Regis, Que., taxes on lot.....	122 17	
Tyendinaga, Ont.: buildings, $217.40; live stock, $162.50; equipment, $80.75; miscellaneous, $42.38.....	503 03	
Walpole Island, Ont., buildings.....	26 21	
Cunningham & Sparks, Ottawa, insurance premiums.....	515 29	
G. R. Paterson, asst. agricultural representative: salary, April 19 to Sept. 8, $4\frac{2}{3}$ m. at $140; travelling expenses, $783.77.....	1,437 12	
Legal expenses, Martin W. McEwen, Brantford, services Rex vs. E. Davis and W. N. John.....	174 10	
Sheriff's fees, $12; services and travel of constables, etc., $47.93..	59 93	
Transfer to Soldier Settlement Board on account of advances and collections ($112 to be transferred in 1924-25 on account of collections in 1923-24).....	14,277 15	
Transfer to 1924-25.....	1,485 18	
	28,614 09	28,614 09

Accounts in which no transactions have taken place during the fiscal year
Comptes où il n'a pas été effectué de transactions au cours de l'exercice

No. — N°	Name of Account — Titre du compte		Balance, April 1, 1923 — Solde 1er avril 1923	Interest — Intérêt	Balance, Mar. 31, 1924 — Solde 31 mars 1924
			$ cts.	$ cts.	$ cts.
58	Chillaheetsa Band, B.C	Capital.	2 14	.....	2 14
		Interest.	5 39	0 38	5 77
64	Woodstock Reserve, N.B	Capital.	578 00	.....	578 00
		Interest.	10 56	29 43	39 99
66	Fairy Lake Indians, N.S	Capital.	11,492 88	.....	11,492 88
		Interest.	2,447 21	697 00	3,144 21
67	Oromocto Band, N.B	Capital.	283 99	.....	283 99
		Interest.	.....	14 20	14 20
70	Abitibi Indians, Que	Capital.	190 34	.....	190 34
		Interest.	110 70	15 05	125 75
71	Pic Band, Ont	Capital.	200 00	.....	200 00
		Interest.	.....	10 00	10 00
89	Middle River Indians, N.S	Capital.	423 50	.....	423 50
		Interest.	59 43	24 15	83 58
114	The Brothers' Reserve, N.B		66 72	3 34	70 06
117	Wallabuck Lake Indians, N.S		536 01	26 80	562 81
122	Pokemouche Reserve, N.B	Capital.	102 20	.....	102 20
		Interest.	181 59	14 19	195 78
124	Texas Lake Band, B.C	Capital.	440 17	.....	440 27
		Interest.	105 86	27 30	133 16
128	Nakwakta Band, B.C	Capital.	47 87	.....	47 87
		Interest.	.....	2 39	2 39
140	Hudson's Hope Reserve No. 168, Alta		243 10	12 16	255 26
149	Kanaka Band, B.C	Capital.	352 50	.....	352 50
		Interest.	307 71	33 01	340 72
150	Skuppa Band, B.C	Capital.	84 50	.....	84 50
		Interest.	138 97	11 17	150 14
158	Skawahlook Reserve, B.C	Capital.	100 00	.....	100 00
		Interest.	10 13	5 51	15 64
163	Squawtits Band, B.C	Capital.	666 02	.....	666 02
		Interest.	9 30	33 77	43 07
164	Little South West Reserve, N.S	Capital.	288 74	.....	288 74
		Interest.	159 07	22 39	181 46
165	Eel River Reserve, N.B	Capital.	23 82	.....	23 82
		Interest.	8 10	1 60	9 70
169	Alexis Band, Alta	Capital.	689 60	.....	689 60
		Interest.	316 62	50 31	366 93
173A	Blood Sinking Fund, Alta		7,339 47	366 97	7,706 44
180	Chipewyan Band, Sask		11 00	0 55	11 55
185	Turtle Mountain Sioux, Man	Capital.	2,839 70	.....	2,839 70
		Interest.	1,264 53	205 21	1,469 74
193	Wood Mountain Sioux, Sask	Capital.	27 20	.....	27 20
		Interest.	27 58	2 74	30 32
194	Yukon Indians	Capital.	87 20	.....	87 20
		Interest.	45 91	6 66	52 57
204	Unpukpulquatum Band, B.C		1,756 15	87 81	1,843 96
210A	Peigan Sinking Fund		1,146 09	57 30	1,203 39
217	Niskonlith Band, B.C	Capital.	1,685 10	.....	1,685 10
		Interest.	1,001 05	134 31	1,135 36
218	Frog Lake Band, Sask		13 71	0 68	14 39
219	Old Lake Sioux, Man	Capital.	46 16	.....	46 16
		Interest.	14 21	3 02	17 23
239	Buctouche Indians, N.B	Capital.	214 58	.....	214 58
		Interest.	303 91	25 92	329 83
242	Marktosis Band, B.C		20 75	1 04	21 79
255	Mattagami Reserve, Que		220 70	11 04	231 74
257	Grassy Narrows Band, Ont	Capital.	5 00	.....	5 00
		Interest.	.....	0 25	0 25
266	Lyacksun Band (Portier Pass Galiano), B.C	Capital.	192 85	.....	192 85
		Interest.	80 76	13 68	94 44
271A	Fishing Lake Lease Account		5,421 25	271 06	5,692 31
274	Mameet Indians, B.C	Capital.	790 60	.....	790 60
		Interest.	843 38	81 70	925 08
276	Niskeet Indians, B.C		29 89	1 49	31 38

Accounts in which no transactions have taken place during the fiscal year-Continued
Comptes où il n'a pas été effectué de transactions au cours de l'exercice–Suite

No. / N°	Name of Account / Titre du compte		Balance, April 1, 1923 — Solde 1er avril 1923	Interest — Intérêt	Balance, Mar. 31, 1924 — Solde 31 mars 1924
			$ cts.	$ cts.	$ cts.
277	Soda Creek Reserve, B.C	Capital.	16 05	.....	16 05
		Interest.	2 40	0 92	3 32
278	Whycocomagh Reserve, N.S		22 08	1 10	23 18
280	Beaver Lake Band, Sask	Capital.	123 03	.....	123 03
		Interest.	.....	6 15	6 15
281	Keeheewin's Band, Sask		59 46	2 97	62 43
284	Miyuke Band, B.C	Capital.	545 09	.....	545 09
		Interest.	27 93	28 65	56 58
286	Adams Lake Indians, B.C	Capital.	339 85	.....	339 85
		Interest.	46 44	19 31	65 75
287	Village Island Band, B.C	Capital.	14 25	.....	14 25
		Interest.	1 46	0 79	2 25
296	Crane River Band, Man	Capital.	5,197 61	.....	5,197 61
		Interest.	2,296 92	374 73	2,671 65
298	North Sydney Indians, N.S		143 78	7 19	150 97
299	Water Hen River Band, Man		4 19	0 21	4 40
302	Long Lake Reserve, N.B	Capital.	1,952 00	.....	1,952 00
		Interest.	.....	97 60	97 60
314	Towinoch Band, B.C	Capital.	20 00	.....	20 00
		Interest.	17 15	1 86	19 01
315	Franklyn Manor Band, N.S	Capital.	450 00	.....	450 00
		Interest.	265 67	35 78	301 45
320	Niskat Band, B.C		1,475 58	73 78	1,549 36
331	Lower Similkameen Reserve 10 and 10B, B.C	Capital.	606 25	.....	606 25
		Interest.	618 23	61 22	679 45
335	Hollow Water Reserve, Man	Capital.	1,376 66	.....	1,376 66
		Interest.	113 23	74 50	187 73
338	Sandy Bay Reserve No. 7, Man	Capital.	524 49	.....	524 49
		Interest.	25 15	27 48	52 63
343	Tache or Tactee Reserve, B.C		50 00	2 50	52 50
344	Nanoose Reserve, B.C	Capital.	206 60	.....	206 60
		Interest.	29 47	11 80	41 27
348	Skwulwailum (Squamish Reserve), B.C		121 24	6 06	127 30
356	Alberni Reserve, B.C	Capital.	23 18	.....	23 18
		Interest.	4 30	1 37	5 67
364	Kuthlath Reserve (Yale), B.C	Capital.	122 80	.....	122 80
		Interest.	106 36	11 46	117 82
365	Siska Flat Reserve No. 3, B.C	Capital.	189 00	.....	189 00
		Interest.	90 52	13 98	104 50
371	Skumalasph Reserve, B.C	Capital.	4,188 71	.....	4,188 71
		Interest.	496 99	234 28	731 27
388	Skutz Reserve, B.C	Capital.	423 00	.....	423 00
		Interest.	215 00	31 90	246 90
391	Ambrose Tête Noire Band, Alta	Capital.	1,337 42	.....	1,337 42
		Interest.	621 05	97 92	718 97
396	Stellaquo Band, B.C	Capital.	207 63	.....	207 63
		Interest.	237 76	22 27	260 03
398	Stony Creek Band, B.C	Capital.	1 87	.....	1 87
		Interest.	107 88	5 49	113 37
400	Mauvais Bonaparte Band, B.C	Capital.	21 00	.....	21 00
		Interest.	4 95	1 30	6 25
401	Cowichan Lake Band, B.C	Capital.	1,116 25	.....	1,116 25
		Interest.	576 06	84 62	660 68
403	Beaver Band No. 152, Alta	Capital.	4 00	.....	4 00
		Interest.	1 69	0 28	1 97
405	Kayoosh Reserve No. 1, B.C	Capital.	163 44	.....	163 44
		Interest.	25 76	9 46	35 22
408	Anderson Lake Nos. 1, 2 and 4, B.C	Capital.	56 78	.....	56 78
		Interest.	1 04	2 89	3 93
409	Burn's Lake No. 1, B.C	Capital.	968 25	.....	968 25
		Interest.	540 22	75 42	615 64
410	Williams Lake No. 1, B.C	Capital.	43 70	.....	43 70
		Interest.	.....	2 19	2 19

Accounts in which no transactions have taken place during the fiscal year–Concluded
Comptes où il n'a pas été effectué de transactions au cours de l'exercice–Fin

No. / N°	Name of Account / Titre du compte		Balance, April 1, 1923 — Solde 1er avril 1923	Interest — Intérêt	Balance, Mar. 31, 1924 — Solde 31 mars 1924
			$ cts.	$ cts.	$ cts.
415	Shushwap (Kootenay) Reserve, B.C.	Capital.	3 20	.....	3 20
		Interest.	17 82	1 05	18 87
416	Pibbets (Burns Lake No. 2), B.C.	Capital.	230 25	.....	230 25
		Interest.	111 13	17 07	128 20
420	Alexandria Reserve No. 1, B.C.	Capital.	221 50	.....	221 50
		Interest.	84 26	15 29	99 55
421	Indian Brook Reserve, N.S.	Capital.	315 85	.....	315 85
		Interest.	36 33	17 61	53 94
426	Moose Lake Band, Man.		53 87	2 69	56 56
429	Sooke Reserve No. 1, B.C.	Capital.	12 90	.....	12 90
		Interest.	3 57	0 82	4 39
430	Toquart Reserve, B.C.	Capital.	224 65	.....	224 65
		Interest.	58 83	14 17	73 00
431	Klaskino Reserve No. 1, B.C.	Capital.	165 40	.....	165 40
		Interest.	16 95	9 12	26 07
434	Nkaia (Lytton Reserve 25 and 26), B.C.	Capital.	753 60	.....	753 60
		Interest.	162 43	45 80	208 23
439	Gelfort Island Band No. 1, B.C.	Capital.	1,273 94	.....	1,273 94
		Interest.	178 31	72 61	250 92
447	File Hills Farm		10 20	0 51	10 71
450	Kwatse Reserve No. 3, B.C.	Capital.	254 47	.....	254 47
		Interest.	40 67	14 76	55 43
452	Colchester County Indians, N.S.	Capital.	3,126 40	.....	3,126 40
		Interest.	.....	156 32	156 32
453	Qu'Appelle Crop Account		43 01	2 15	45 16

Disposal of Stock and Equipment, Dunbow (St. Joseph's) Industrial School

(Continuation of correspondence on page I—255, Report for 1922-23)

DEPARTMENT OF INDIAN AFFAIRS, January 3, 1924.

DEAR MR. KEARNS,—I have your letter of the 28th ultimo, relative to the disposal of the assets of the St. Joseph's (Dunbow) Indian Industrial School during the fiscal year 1922-23.

In reply I wish to inform you that in December, 1922, $6,026.79 was deposited in Ottawa—Trust Account No. 449. This amount represented the proceeds from the sale of stock and equipment at the school. The Oblate Fathers and the Grey Nuns, who were jointly interested in the management and conduct of the institution for many years, were the only creditors of the Dunbow Industrial School with whom settlement was not made at the time of the sale. I could not authorize the Department's Inspector to pay the arrears of salary, until such time as a statement relative to the school's account was before me. The Indian Commissioner at Regina forwarded to me, at my request, the proceeds and the report of our Inspector, who made a careful audit of the school's books.

Unpaid salaries in the case of the Grey Nuns amounted to $1,225.18. This amount represents salary for several Sisters, which was in arrears in some cases as from April 1, 1914.

With reference to the arrears of salary for the Oblate Fathers, I wish to inform you that there have been employed at the school for many years three officers belonging to the Order—the Principal and two lay Brothers. An Inspector's report of some years ago shows arrears of salary owing to the Rev. Principal to be $857.29 as on April 1, 1914. When the institution was closed in 1922, our Inspector carefully audited the books and there was found to be due to the Oblate Fathers for salary further arrears amounting to $3,466.90, making a total in the case of the Oblate Fathers of $4,324.19.

I trust that this explanation of cheques Nos. 8399 and 8402, drawn against Trust Account No. 449, referred to in your letter, will be satisfactory. Enclosed you will find our Inspector's report and a covering letter from Mr. Commissioner Graham, both of which should be returned to this Department in due course.

I am pleased to add, for your information, that I have known for some years of the unfortunate financial condition of the Dunbow Industrial School. Once a large, prosperous institution, the pupilage dwindled until the per capita earnings were unable to meet the current expense. For some considerable time the church workers in charge drew only part salary, in an effort to keep the school in a solvent condition.

Yours very truly,
D. C. SCOTT, *D.S.G.*

The Assistant Auditor General.

AUDITOR GENERAL'S OFFICE, February 6, 1924.

SIR,—I beg to acknowledge receipt of your letter of January 3, last, enclosing Mr. Inspector Murison's report on the closing of the Dunbow (St. Joseph's) Industrial School.

I wish to point out that, in my opinion, the procedure followed in closing this school was not, so far as financial matters were concerned, in strict accordance with the provisions of the Consolidated Revenue and Audit Act. Mr. Murison disposed of the effects of the school, either by sale or by distribu-

tion among other Indian schools; out of the proceeds of the sales he paid all outstanding accounts due by the school with the exception of the arrears of salary due to the Principal and to the Grey Nuns. From the statements accompanying Mr. Murison's report it appears that he collected in all $7,554.40 from which he paid out $1,527.61, leaving a balance of $6,026.79 which was turned over to Commissioner Graham, who, in turn, remitted it to your department. Section 35 of the Consolidated Revenue and Audit Act provides that all public moneys, from whatever source of revenue derived, shall be paid to the credit of the account of the Minister of Finance and Receiver General; the term "public moneys" is fully defined in Section 2 (*a*) of the same act. In accordance with this provision the whole amount collected by Mr. Murison should have been remitted to your department for deposit to the credit of the Receiver General, and the outstanding accounts paid in the ordinary manner through your letter-of-credit. An advance might have been made to Mr. Murison from your vote to provide for any small accounts that had to be paid on the spot.

I notice that Mr. Murison's statement of payments made by him is not supported by any vouchers; he should be asked to furnish detailed accounts with receipts for each item of his expenditure.

In the financial statement of the school for the period between April 1, and October 31, 1922, an item of $4,613.22 is shown as having been paid out for salaries. The statements of arrears of salaries show that the following amounts were paid out during that period on account of salaries.

Principal,	August 31	$ 500 00	
	Sept. 18	600 00	
	Oct. 31	1,000 00	
			2,100 00
Grey Nuns,	Oct. 17		1,367 22
	Total		$3,467 22

I should like to know what salaries were included in the remaining amount of $1,146. I might add that Brother Thomas Morkin, Farming Instructor, and Brother John Morkin, Engineer and Carpenter, were each paid $440 by Mr. Murison on November 24, which is evidently 8 months' salary to November 30, at $55 a month.

I return Mr. Murison's report herewith.

I am, Sir, your obedient servant,

WM. KEARNS, *Asst. A.G.*

The Deputy Superintendent General of Indian Affairs.

DEPARTMENT OF INDIAN AFFAIRS, February 22, 1924.

SIR,—I have your letter of the 6th instant, with reference to the closing of the Dunbow (St. Joseph's) Indian Residential School during the fiscal year 1922-23. I have noted that you consider the financial wind-up of this school was not in strict accordance with the provisions of the Consolidated Revenue and Audit Act. I would point out that the Church Authorities receive a per capita grant for their management and that they from time to time supplement the parliamentary appropriation for both capital and current expenses at a government-owned Indian residential school. Under these circumstances, are the moneys and movable assets public moneys and property?

It was considered that the bank account, crop, stock, food and clothing and all equipment belonged to the State and the Church jointly. Inspector Murison, in the case of the Dunbow Indian Residential School, was directed to assist the Church Authorities in the closing so that our equity in movable assets would be safeguarded. Our officer was instructed to co-operate with the Rev. Principal and to see that all bills were paid. Any equipment of value to the other Indian residential schools managed by the same Order in the vicinity was distributed gratis. The remainder of the movable assets were sold and the school bills including salary arrears having been paid, the balance, $477.42, was deposited to Casual Revenue.

When Mr. Murison was paying the outstanding accounts, he telegraphed for permission to pay the arrears of salary. It developed later that these amounted to $5,549.37. The Provincial of the Oblate Order at an earlier date had requested a total cash consideration of $16,559.95 for their equity in the property. In view of these facts I consider it advisable, before paying the arrears of salaries, to have Mr. Murison's audit and report before me. I therefore directed that the funds concerning which you have raised questions be deposited in a special account.

Yours very truly,

D. C. SCOTT, *D. S..G.*

The Assistant Auditor General.

Civil Service Commission: Rate of Pay for Position of Inspector of Construction

AUDITOR GENERAL'S OFFICE, October 4, 1924.

SIR,—I beg to refer you to my letter of December 21st, 1923, with regard to the rates of compensation given in the classification schedule for the position of Inspector of Construction and to your answer thereto of December 27th, 1923.

In your reply you state that my understanding of the matter coincides with that of the Commissioners, viz., that a man appointed to a position in this class at a daily rate is entitled to pay only for those days on which he is actually engaged on inspection work.

There is still a point in connection with the rates of compensation for this class on which I should like the opinion of the Commission.

The monthly rate of salaries for this position ranges from $100 to $140, while the daily rate may be anything up to $7. Am I to infer from this that an inspector employed at a daily rate of $6 or $7 a day, if employed more or less continuously, may be paid up to $180 or $210 a month or will the amount of pay that he may receive during any month be limited in any way by the prescribed monthly rates.

I am, sir, your obedient servant,

WM. KEARNS, *Asst. A.G.*

The Secretary, Civil Service Commission.

NOTE.—No reply had been received to the above letter up to the time of printing.

Unsatisfactory Certificates on Vouchers for Payments

AUDITOR GENERAL'S OFFICE, June 20, 1924.

SIR,—Trust Fund Cheque No. 5315, charged against the trust funds of the Mississaguas of the Credit, is for the payment of $175 to Harvey Clark for pointing up and plastering the abutments under Boston Creek bridge. The account is certified in the prescribed manner by the local Indian agent, it also bears some pencilled initials, presumably those of some officer in your department but whose initials they are I am unable to determine.

Section 55 of the Consolidated Revenue and Audit Act provides that "The deputy heads of the several departments or the officers, clerks or other persons charged with the expenditure of public moneys, shall respectively audit the details of the accounts of the several services in the first instant, and be responsible for the correctness of such audit". To comply with this section, each paid account should bear a definite certificate that it has been examined by the proper departmental officer or officers and found correct; all such certificates should be signed, not merely initialled, by the examining officers.

I am, sir, your obedient servant,

WM. KEARNS, *Asst. A.G.*

The Deputy Superintendent General of Indian Affairs.

Indian Annuities: Unexpended Balance of Advance not Refunded by Agent

AUDITOR GENERAL'S OFFICE, September 20, 1924.

SIR,—Annuities Cheque No. 1487, issued on June 22, 1923, is for the payment of $850 to Mr. W. H. Lewis, Indian Agent at the Timiskaming Agency, to enable him to pay annuities to the Abitibi Band of Indians.

According to the pay-sheets submitted by Mr. Lewis, he distributed $752 among the Indians leaving an unexpended balance of $98. I find no trace of this balance having been refunded, and inquiry at your accountant's office reveals the fact that this amount is still outstanding, although Mr. Lewis has accounted in full for the annuity advance for the current fiscal year.

Kindly inform me what steps, if any, have been taken to recover this amount from Mr. Lewis.

I am, sir, your obedient servant,

WM. KEARNS, *Asst. A.G.*

The Deputy Superintendent General of Indian Affairs.

DEPARTMENT OF INDIAN AFFAIRS, September 24, 1924.

SIR,—In reply to your enquiry of the 20th instant, regarding $98, balance of undistributed annuity money which has not been refunded by Mr. W. H. Lewis, Indian Agent, North Timiskaming, I beg to say that this Department has twice brought this matter to the Agent's attention. He was informed recently that if he fails to make prompt refund, payment of his salary will be withheld in order that the matter may be adjusted. If refund is not made by the end of the present month the amount will be charged to his salary.

Your obedient servant,

J. D. McLEAN, *Act. D.S.G.*

The Auditor General.

Vote 274, Indians of Ontario and Quebec: Overpayment of Salary to Indian Agent J. R. McGregor

AUDITOR GENERAL'S OFFICE, February 5, 1924.

SIR,—On December 24th last, an Order in Council (P.C. 60/2521) was passed, based on a report from the Civil Service Commission, granting permanent status from April 1st, 1923, to a number of employees of the Department of Indian Affairs.

Among the employees so blanketed in I find the name of J. R. McGregor, Indian agent, grade 4, at Gore Bay, Ontario. Mr. McGregor was first employed as agent on July 4th, 1916, at a salary of $800, and continued to be paid at that rate until the reclassification, when, the position being classified as Indian Agent, grade 4, his salary was raised from April 1st, 1919, to $1,440, the minimum of the class. Mr. McGregor's salary remained at $1,440 until April 1, 1922, when it was raised to $1,560 (the next step) under the authority of a certificate issued by the Civil Service Commission on May 11th, 1922, and a further increase to $1,680 was made on April 1st, 1923, under the authority of a certificate issued on February 21st, 1923.

I beg to point out that in my opinion, if Mr. McGregor was considered a temporary employee only, until the passing of the Order in Council of December 24th, 1923, he was not legally entitled to receive the increases grantd on April 1st, 1922, and on April 1st, 1923, and that, accordingly, his permanent appointment should be only at the salary to which he was legally entitled, viz., $1,440.

I am, sir, your obedient servant,

WM. KEARNS, *Asst. A.G.*

The Secretary, Civil Service Commission.

CIVIL SERVICE COMMISSON, February 11, 1924.

SIR,—I beg to acknowledge receipt of your letter of the 5th instant with reference to the case of Mr. J. R. McGregor, Indian Agent, Grade 4, at Gore Bay, Ont. The salary increases effective 1st April, 1922, and 1st April, 1923, to which reference is made in your letter, were approved by the Civil Service Commission on the understanding that Mr. McGregor was a permanent employee within the meaning of the definition of a permanent employee given by the Department of Justice, the Department of Indian Affairs having informed the Commission that all the Indian Agents had been regularly appointed to permanent positions by competent authority.

It was only after the salary increases had been approved that Mr. McGregor's temporary status was learned through the recommendation of the Department that he be made permanent under the provisions of P.C. 2958. As Mr. McGregor can only be considered as a temporary employee up to the date when he was made permanent under the blanketing regulations, I am inclined to agree with you that the salary increases granted on the 1st April, 1922, and 1st April, 1923, were not legally authorized by the terms of the Civil Service Act and that Mr. McGregor was only entitled therefore to receive on permanent appointment a salary rate of $1,440 per annum.

I am, sir, your obedient servant,

WM. FORAN, *Secretary.*

The Assistant Auditor General.

AUDITOR GENERAL'S OFFICE, February 19, 1924.

SIR,—On December 24th last an Order in Council (P.C. 60/2521) was passed, based on a report from the Civil Service Commission, granting permanent status from April 1st, 1923, to a number of employees of your department. Among the employees so blanketed in I find the name of Mr. J. R. McGregor, Indian Agent, grade 4, at Gore Bay, Ont.

Mr. McGregor was first employed as agent on July 4th, 1916, at a salary of $800, and continued to be paid at that rate until the reclassification, when, the position being classified as Indian Agent, grade 4, his salary was raised to $1,440, the minimum of the class, from April 1st, 1919. Mr. McGregor's salary remained at $1,440 until April 1st, 1922, when it was raised to $1,560 (the next step) under the authority of a certificate issued by the Civil Service Commission on May 11th, 1922, and a further increase to $1,680 was made on April 1st, 1923, under the authority of a certificate issued on February 21st, 1923.

On my pointing out to the Civil Service Commission that, in my opinion, if Mr. McGregor was considered a temporary employee only until the passing of the Order in Council of December 24th, he was not legally entitled to receive the increases granted on April 1st, 1922, and on April 1st, 1923, and that, accordingly, his permanency should be only at the salary to which he was legally entitled, viz., $1,440, the secretary of the Commission replied as follows:—

"It was only after the salary increases had been approved that Mr. McGregor's temporary status was learned through the recommendation of the Department that he be made permanent under the provisions of P.C. 2958. As Mr. McGregor can only be considered as a temporary employee up to the date when he was made permanent under the blanketing regulations, I am inclined to agree with you that the salary increases granted on the 1st April, 1922, and 1st April, 1923, were not legally authorized by the terms of the Civil Service Act and that Mr. McGregor was only entitled, therefore, to receive on permanent appointment a salary rate of $1,440 per annum."

I shall be glad to be informed as to any action that you may propose to take in this case.

I am, sir, your obedient servant,

WM. KEARNS, *Asst. A.G.*

The Deputy Superintendent General of Indian Affairs.

DEPARTMENT OF INDIAN AFFAIRS, May 9, 1924.

SIR,—With reference to your letter of the 19th February last, respecting the salary paid to Mr. J. R. McGregor, Indian Agent, Gore Bay, Ont., since the 1st April, 1922, I beg to say that this question was taken up with the Civil Service Commission with the result that a joint memorandum was submitted to the Treasury Board recommending that Mr. McGregor's permanency date from the 1st April, 1921. The Secretary to the Treasury Board informs me that the Board, at a meeting held on the 1st instant, had under consideration the recommendation referred to, but they decided that recommendations of this nature shall not be made effective prior to the 1st of April of the then current fiscal year and, accordingly, did not recommend this report for the favourable consideration of Council.

In view of the Board's decision, Mr. McGregor has been overpaid $120 during the fiscal year 1922-23, $240 in 1923-24 and $20 for April of this fiscal year, making a total overpayment of $380 to the 30th April last. Against this, however, Mr. McGregor would have been entitled to $59 more bonus during

1922-23 and $110 more in 1923-24, making a total of $170, which if deducted from the overpayment of $380 made to him, would leave a net overpayment of $210. It is not permissible, however, I understand, to pay bonus for last year from the current year's bonus appropriation, so that the overpayment of $380 would not be reduced from that source.

As it would be a hardship to call upon Mr. McGregor to refund an overpayment of $380 for which he is in no wise responsible I trust that some way out will be found so that he will not be called upon to do so.

Your obedient servant,

D. C. SCOTT, *D.S.G.*

The Auditor General.

Vote 274, Indians of Ontario and Quebec: Payments to Salaried Physician for Special Medical Services

AUDITOR GENERAL'S OFFICE, May 3, 1924.

SIR,—Dr. W. H. Woods of Mount Brydges, Ont., has been employed for some years as Indian Physician, part time, at a salary of $1,700 per annum. During the fiscal year 1922-23 and 1923-24 he was paid the following amounts, in addition to his salary, for special medical services rendered the Indians:—

1922-23	Cheque No. 938, Ontario and Quebec Vote..	$180 50
"	Cheque No. 267, Education Vote..	76 00
1923-24	Cheque No. 1056, Education Vote..	150 00
	Total..	$406 50

The classification schedule gives the following as the compensation for the position of Physician.

"Compensation. Up to $175 per month for part time service, depending upon the time required, the population, and local conditions. For the present existing rates shall continue; in case of a new appointment, or in case an adjustment becomes necessary, the value of the duties performed shall be appraised by the department and the Civil Service Commission." In view of the foregoing I am of the opinion that these payments to Dr. Woods, over and above his salary, for special services should not have been made without the approval of the Civil Service Commission.

I am, sir, your obedient servant,

WM. KEARNS, *Asst. A.G.*

The Deputy Superintendent General of Indian Affairs.

Vote 275, Indians of Manitoba, etc.: Payments by Indian Agent in Advance of Receipt of Funds from Department

AUDITOR GENERAL'S OFFICE, February 13, 1924.

SIR,—On April 23, 1923, cheque No. 51 for $400 was issued against your Manitoba and North West Vote in favour of R. E. Osborn, Indian agent at Broadview, "In Trust" as an advance for repairs to the Crooked Lake Agency house. This cheque was received by Mr. Osborn on April 28th, and was, I presume, placed to the credit of his Trust Account on that day. According to the receipts submitted by Mr. Osborn in support of his expenditure under this advance, the following payments were made by him to Mr. J. Woodward:—

April 24th,	On Account of wages, repairs to Agency house	$130 00
May 5th,	Wages, Buildings account..	75 00
May 5th,	Wages, on account Agency House, repairs (paid to Mrs. Woodward)	25 00
May 12th,	Wages, on account Building, Repairs to Agency house..	50 00
May 22nd,	Repairs to Agency house, Building Account	120 00
	Total..	$400 00

It does not appear from these receipts whether Mr. Woodward was employed on the repairs at a daily rate of wages or was allowed the round sum of $400 for the job. If the former, a statement should be submitted by the agent stating the rate paid per diem and the number of days employed, if the latter, a copy of the agreement entered into with Mr. Woodward should be furnished me.

It will be noticed that the first payment to Mr. Woodward was one of $130 made on April 24th, four days before the agent received the advance from your department. This first payment must, no doubt, have been made from Mr. Osborn's Trust Account, out of moneys placed in that account for other purposes. I beg to remind you that, as I stated in my letter of June 22nd, 1923, with regard to a somewhat similar case at the Blackfoot Agency, the diversion of Trust Funds, even temporarily, for any purpose other than that for which they are held is a practice that should not be allowed in any case, but such Trust Funds should be guarded jealously for the special purpose for which they were placed in trust.

I am, sir, your obedient servant,

WM. KEARNS, *Asst. A.G.*

The Deputy Superintendent General of Indian Affairs.

DEPARTMENT OF INDIAN AFFAIRS, March 14, 1924.

SIR,—Referring to your letter of the 13th ultimo, regarding cheque No. 51 for $400 issued on April 23rd, 1923, against our Manitoba and North West Vote in favour of Mr. R. E. Osborn, In Trust, as an advance for repairs to the Crooked Lake Agency house, I beg to quote the following explanation furnished by Mr. Osborn in regard to the last paragraph of your letter, viz.:—

"On April 23rd, 1923, an accountable advance cheque for $300 was received from Commissioner Graham to apply on the Woodward contract and on the 24th April the payment of $130 referred to in your letter was paid Mr. Woodward from this $300.

"Accountable cheque No. 51 for $400 from the Department was received on the 28th April and on the same day a cheque for $300 was sent to Commissioner Graham to refund the amount received from him on the 23rd thus making the $130 chargeable to cheque No. 51.

"It will be seen from this that no Trust funds were used to pay Mr. Woodward."

With regard to the agreement entered into with Mr. J. Woodward, I beg to state that a copy was sent to your office by the Department on the 6th November last, but I herewith enclose another copy.

Your obedient servant,

J. D. McLEAN, *Asst. Deputy.*

The Assistant Auditor General.

AUDITOR GENERAL'S OFFICE, March 17, 1924.

SIR,—I beg to acknowledge receipt of your letter of the 14th inst., (file No. 21-108), replying to mine of February 13th with regard to cheque No. 51 for $400 issued on April 23rd, 1923, in favour of Mr. R. E. Osborn as an advance for repairs to the Crooked Lake Agency house.

In your reply you quote Mr. Osborn as stating that on April 23rd, 1923, he received an advance cheque of $300 from Commissioner Graham at Regina to apply on the Woodward contract, and that on April 28th, when he received the $400 advance from Ottawa, he refunded the advance of $300 made by Mr. Graham.

I should like to be informed as to what funds held by Mr. Graham this advance was made from. To the best of my knowledge the only funds held by Mr. Graham are contained in four Trust Accounts, viz.:—Greater Production Account, Warehouse Account, Grazing Leases Account, and Indian Bands Trust Account, and from no one of these Trust Accounts could the advance have been made without temporarily diverting moneys held for special purposes.

I am, sir, your obedient servant,

WM. KEARNS, *Asst. A.G.*

The Deputy Superintendent General of Indian Affairs.

DEPARTMENT OF INDIAN AFFAIRS, March 19, 1924.

SIR,—Reply to your letter of the 17th instant, regarding the advance of $300 made by Commissioner Graham at Regina, to Mr. R. E. Osborn, Indian Agent, at Crooked Lake Agency, I beg to say that this advance was made from Mr. Graham's Indian Bands Trust Fund Account.

I am, sir, your obedient servant,

J. D. McLEAN, *Asst. Deputy and Sec'y.*

The Assistant Auditor General.

Vote 275, Indians of Manitoba, etc.: Employment of Clerk at Lesser Slave Lake Agency without due authority

AUDITOR GENERAL'S OFFICE, November 5, 1924.

SIR,—I find from the accounts in support of your expenditure for the fiscal year 1923-24 that Mr. B. Wray was employed by Indian Agent Harold Laird, as clerk at the Lesser Slave Lake agency from July 6 to September 25 and from October 9 to December 31, 1923, and was paid by Mr. Laird at the rate of $100 a month.

I have no certificate from the Civil Service Commission authorizing the employment of this man. Kindly inform me if the employment was authorized by the Commission and if not, what authority there was for his employment for a longer period than one month.

I am, Sir, your obedient servant,

WM. KEARNS, *Asst. A.G.*

The Deputy Superintendent General of Indian Affairs, Ottawa.

DEPARTMENT OF INDIAN AFFAIRS, November 7, 1924.

SIR,—In reply to your letter of the 5th instant, respecting the employment of Mr. B. Wray as clerk at the Lesser Slave Lake Agency from July 6 to September 25 and from October 9 to December 31, 1923, I beg to say that a clerk's services were necessary during the annuity payments, but the Indian Agent should have notified the Department beforehand, so that the appointment could be made in the regular way through the Civil Service Commission. This he failed to do and employed Mr. Wray without reference to the Department. He is being informed that in future this appointment will be made through the Civil Service Commission and that he will be notified whom to employ.

Your obedient servant,

J. D. McLEAN, *Sec.*

The Assistant Auditor General.

Vote 276, Indians of British Columbia: Adjustments of Previous Payments to Columbia Coast Mission for Hospital Care, etc.

AUDITOR GENERAL'S OFFICE, August 22, 1924.

SIR,—British Columbia cheque No. 1579 of 1923-24 is for the payment of $797.15 to the Columbia Coast Mission, Inc., for unpaid Indian Accounts incurred prior to January 1, 1923. This amount is made up as follows:—

Accounts of 1918–19	$ 70.00
" 1919–20	267.75
" 1920–21	324.55
" 1921–22	172.75
" 1922-23	70.10
	$905.15
Less for 183 hospital days	183.00
	$722.15
Doctor's services	75.00
Total	$797.15

I find that during the period covered by this account the following payments were made by you to the Columbia Coast Mission:—

Year	Grant for Doctor	Treatment
1918–19	$600.00	$436.00
1919–20	600.00	483.25
1920–21	724.99	729.00
1921–22	850.00	327.00
1922-23	850.00	403.00

In view of the fact that payments were made each year, both for medical services and for hospital treatment, I have to ask for an explanation of the payment in question. As this institution was in receipt of an annual allowance for medical services a special explanation of the charge of $75.00 for doctor's services is requested.

The account in support of this payment is certified by Mr. W. E. Ditchburn, Chief Inspector of Indian Agencies, from which I infer that he investigated the circumstances under which this account was presented. If such is the case I shall be glad to have a copy of any report that he may have made.

I am, Sir, your obedient servant,

G. GONTHIER, *A.G.*

The Deputy Superintendent General of Indian Affairs.

DEPARTMENT OF INDIAN AFFAIRS, August 25, 1924.

SIR,—Referring to your letter of the 22nd instant, regarding a payment of $797.15 made to the Columbia Coast Mission by official cheque No. 1579 of 1923-24, I beg to transmit as requested by you copy of report dated the 22nd August, 1923, made in this matter by Mr. W. E. Ditchburn who investigated the circumstances under which the account was presented.

Your obedient servant,

J. D. McLEAN, *Asst. Deputy and Sec'y.*

The Auditor General.

INDIAN AGENCIES OFFICE, Victoria, B.C., August 22, 1923.

SIR,—Replying to your letter of the 11th April last, referring to the request of the Columbia Coast Mission for payment of uncollectable accounts owing by Indians for medical services and hospital treatment at St. George's Hospital, Alert Bay, amounting to $915.15, I beg to say that in this total will be found $57 for the year 1918, and $24.75 for 1919 (end of March, 1920), a total of $81.75. These represent accounts which it was thought at the time the Indians would be able to pay but they have not done so. This leaves a balance of $823.40 for the years 1920-21 and up to the end of December, 1922, being $445 for 1920, $297.30 for the year 1921 and $81.10 up to December 31st, 1922.

After making a full investigation into each of these cases it is considered that the hospital will be unable to collect anything from the Indians and I therefore feel that the Department should pay the accounts. I find, however, that in a number of cases the Department has already paid certain sums by way of the per diem rate of $1 as hospital fees, being: Jim Adams, 2 days; Mrs. J. Humchit, 62 days; Mrs. Kitty Edwards, 4 days; Mrs. Mollie Hall, 49 days; Tommy Moon, 20 days, and Louie Williams, 46 days, amounting to $183 which should be deducted from the amount asked, bringing the total to $722.15.

I took this point up with Mr. Barton, the secretary of the Columbia Coast Mission, recently, but while admitting that this amount has already been paid, he takes the stand that if this deduction is to be made certain additions amounting to $75 for doctor's services, should be allowed in view of the fact that only low charges in this regard had been made when submitting the accounts to the Indians. This point is worthy of consideration and therefore I am providing for the amount on the voucher. A copy of Mr. Barton's letter is hereto attached for your information.

In connection with your criticism of the financial statement rendered by the secretary of the hospital, particularly the item of cash received for 1920, being $1,943.80, whereas the total value of the work performed for that year

was $1,677, I beg to say that Mr. Barton informed me that the difference between these two amounts represents the collection of some old accounts.

Attached hereto will be found Voucher No. 26A made up as hereunder:—

Account rendered..	$905 15
Less 183 hospital days at $1 already paid..	183 00
	$722 15
Plus doctor's services..	75 00
Total..	$797 15

I would advise the remittance of this amount at as early a date as possible owing to the fact that the hospital was burned down a few days ago.

Yours sincerely,

W. E. DITCHBURN, *Chief Inspector.*

The Auditor General.

COLUMBIA COAST MISSION, VANCOUVER, July 17, 1923.

DEAR MR. DITCHBURN,—Pursuant to our conversation re application for payment from the Department of the accounts unpaid by indigent Indians, I would like to say that, whereas I do not think with you that the Department should deduct the per diem grant from those accounts which received the same in the list submitted, and which they have not done hitherto; if they should take that view I would also then submit that the accounts as noted hereunder should be allowed the usual hospital rate of $2.50 per day, which was not charged in these cases. Of course, in making the charges, we did not anticipate a return of the per diem grant, and, whatever may have been the reason in these cases I know the doctor has made reductions in the charges to meet the financial needs of the Indian in hopes he would pay himself.

Mrs. J. Humsida in hospital Feb. 8 to April 10th, 1920, for 62 days, charged.. .. .. .. 126 00 (Doctor's fees being only $4.50) at $2.50.. .. .. 155 00

$ 29 00 to add.

Mrs. Mildred Hall in hospital Feb. 8th to Mar. 29, 1920, for 50 days charged.. .. .. .. $102 00 (Doctor's fees being only $2) at $2.50.. .. .. 125 00

$ 23 00 to add.

Louis Williams in hospital Jan. 4th to Feb. 19th, 1920, for 46 days charged.. .. .. .. $ 92 00 (Doctor's fees being only $15.50) at $2.50.. .. .. 115 00

$ 23 00 to add.

These three accounts would total $75 to add.

I would further note that in the account of Alf. A. Thompson, who was in hospital from Nov. 13th to April 7th, 1921, for 146 days, and for which a charge of hospital fees is made at the usual $2.50 per day, the doctor's fee is only

$25, his hurt being that of severe burns. This is a case where the doctor made a special reduction in hope of getting the money, and if the aforesaid position is taken in deducting the grant, we should also add at least $25 to the doctor's fees.

Of course I recognize that our application is not in the nature of a demand but that of asking a special grant, and would ask your most generous consideration in view of the financial needs of the work.

Thanking you in anticipation of your favour, I am,

Yours sincerely,

T. E. BARTON, *Sec.-Treas.*

W. E. DITCHBURN, Chief Inspector of Indian Agencies, Victoria, B.C.

Vote 276, Indians of British Columbia: Grant towards Rebuilding St. George's Hospital, Alert Bay

AUDITOR GENERAL'S OFFICE, August 22, 1924.

SIR,—I have received a copy of an Order in Council (P.C. 2498), dated December 22nd, 1923, authorizing the payment from your vote for Indians of British Columbia of the sum of $5,000 as a contribution towards the cost of rebuilding St. George's Hospital, conducted by the Columbia Coast Mission, Inc., at Alert Bay, B.C., which was destroyed by fire on August 18th, 1923.

I beg to point out that while this institution may be of considerable benefit to the Indians of British Columbia it has no direct connection with the management of the Indians, other than acting in the ordinary capacity of Medical Officer, for which a salary of $850 a year is paid by your department; they are also paid at the rate of $1 a day for the Indian patients treated in the hospital.

I am of opinion that all grants for which no accounting is made to the Dominion Government should be specially provided for by Parliament.

I am, sir, your obedient servant,

WM. KEARNS, *Asst. A.G.*

The Deputy Superintendent General of Indian Affairs.

NOTE.—No reply had been received to the above letter up to the time of printing.

Vote 278, General: Allowance to Commissioner W. M. Graham for use of Automobile

AUDITOR GENERAL'S OFFICE, November 19, 1924.

SIR,—I find in the course of the examination of the accounts in support of your expenditure for the fiscal year 1923-24, that Mr. W. M. Graham, commissioner at Regina, was paid $60 a month as an allowance for the use of his own automobile, except from October 9th to February 29th, during which period he was paid on a basis of the trips actually made by him.

Kindly advise me as to your authority for paying this allowance to Mr. Graham, and also as to the calculation on which the amount of the allowance is based.

I might point out that both a chauffeur and a garage are provided Mr. Graham out of public moneys in addition to the above allowance.

I am, sir, your obedient servant,

WM. KEARNS, *Asst. A.G.*

The Deputy Superintendent General of Indian Affairs.

Vote 279, Indian Education: Payment of Removal Expenses of Teachers

AUDITOR GENERAL'S OFFICE, February 2, 1924.

SIR,—My attention has been drawn to the fact that in a few cases a teacher, on appointment to an Indian school, has been allowed his expenses from his former place of residence to his place of employment.

I have been given to understand, by your School Branch, that these expenses are allowed in only a few cases in British Columbia, where the school is situated in a remote locality, as it would be difficult to obtain a teacher willing to take a position in such localities, unless his expenses there were paid by your department.

I beg to point out that it is not the rule to allow an appointee to any position in the public service his expenses from his place of residence to the place of his employment. When for any special reason it may be considered advisable to allow such expenses, they cannot be regarded as ordinary travelling expenses on official duty, but must be considered as being of the nature of removal expenses, and as such require the authority of the Treasury Board.

I am, sir, your obedient servant,

WM. KEARNS, *Asst. A.G.*

The Deputy Superintendent General of Indian Affairs.

DEPARTMENT OF INDIAN AFFAIRS, February 7, 1924.

DEAR MR. KEARNS,—I have your letter of the 2nd instant, relative to removal expenses in the case of teachers of Indian Schools, and in reply I wish to state that the attention of the Superintendent of Indian Education has been drawn to the regulations concerning this matter. In future, the authority of the Treasury Board will be secured if it is found necessary to pay the removal expenses of teachers in our employ.

Yours very truly,

D. C. SCOTT, *D.S.G.*

The Assistant Auditor General.

Vote 279, Indian Education: Payments to Inspector of Construction at Fraser Lake Boarding School

AUDITOR GENERAL'S OFFICE, February 25, 1924.

SIR,—I beg to ask your attention to the payments made by you to Mr. Myles Morley, as Inspector of Construction at the Fraser Lake Indian Boarding School, since July, 1922.

Mr. Morley was paid during the fiscal year 1922-23 for 224 days at $6 a day, being for every day included in the period from July 16th, 1922, to February 28th, 1923, with the exception of 4 days in July. During the current fiscal year he has been paid continuously at the same rate from March 1st to May 31st. On looking over the returns for previous years I find that Mr. Morley was paid continuously at the same rate, from October 15th, 1919, to February 22nd, 1922, while engaged on inspection work on other schools.

The rates established in the Classification List for the position of Inspector of Construction are:—

Monthly—$100, $105, $110, etc., to $140.

Daily—Prevailing rates not exceeding $7 for services as required.

I understand this to mean that when the employment is not continuous the inspector may be paid up to $7 a day for those days only on which he is actually engaged on the work, but that when the employment is continuous the monthly rates shall apply. The prevailing rates paid during any month should not exceed the maximum monthly rate of $140.

I should also like to ask your attention to the dates on which the certificates for Mr. Morley's employment were issued by the Civil Service Commission. On February 9th, 1923, a certificate for his employment for six months from July 16th, 1922, was issued, and on the same date a second certificate extending his employment to March 16th was issued; again on June 19th a certificate was issued further extending his employment to July 16th. As Mr. Morley received his pay regularly month by month it would appear that his pay cheques were issued in a number of cases prior to the authorization of his employment. I trust you will take steps to prevent the recurrence of a like irregularity in the future.

I am, Sir, your obedient servant,

WM. KEARNS, *Asst. A.G.*

The Deputy Superintendent General of Indian Affairs.

DEPARTMENT OF INDIAN AFFAIRS, February 27, 1924.

DEAR SIR,—I beg to acknowledge the receipt of your letter of the 25th instant, with reference to payments made by this Department to Mr. Myles Morley as Inspector of Construction at the Fraser Lake Indian boarding school since July, 1922. I have noted what you say, that is, that when an Inspector of Construction is employed continuously during the month his services should be paid at the monthly rate.

In reply I beg to say that the certificates of temporary appointment were issued by the Civil Service Commission for certain specified periods with remuneration at the rate of $6 per day. No mention was made of a monthly rate, and the Department paid at the rate which was provided for in the certificates. However, in the future we will be guided by your interpretation of the regulations, and, in employing men as Inspectors of Construction, we will specify that they are to be paid at the rate of $6 per day, but that their monthly remuneration must not exceed $140, the maximum provided under the classification schedule.

The last paragraph of your letter has been noted.

Yours very truly,

D. C. SCOTT, *D.S.G.*

The Assistant Auditor General.

Vote 279, Indian Education: Payments to Wyatt-Ireland, Limited, for repairs to Elkhorn Indian School

AUDITOR GENERAL'S OFFICE, May 23, 1924.

SIR,—Messrs. Wyatt-Ireland Limited of Winnipeg were paid the amount of $80,360.36 during the fiscal year 1923-24 for repairs and alterations to the Elkhorn Indian School. According to the accounts received at this office the payments were made on a basis of actual cost plus ten per centum.

On inquiry being made at your accountant's branch, this office was given to understand that no formal contract had been entered into with Wyatt-Ireland Limited for the execution of the work. A notation on the statements of account, however, appears to indicate the work was proceeded with under the authority of departmental letter No. 106-0-5D of July 20th, 1923; I have to ask that you will kindly supply me with a copy of that letter.

Section 36 of the Public Works Act enacts that "Whenever any works are to be executed under the direction of any department of the Government, the Minister having charge of such department shall invite tenders by public advertisement for the execution of such works, except in cases—(*a*) of pressing emergency in which delay would be injurious to the public interest; or (*b*) in which from the nature of the work it can be more expeditiously and economically executed by the officers and servants of the department; or (*c*) where the estimated cost of the work is less than five thousand dollars and it appears to the Minister, in view of the nature of the work, that it is not advisable to invite tenders."

Subsection 2 of the same section requires that when tenders are invited all tenders received shall be submitted to and the contract awarded under the direction of the Governor in Council.

As public tenders do not appear to have been invited in this case, I have to request you to inform me under which clause of the section quoted above this work was undertaken without calling for tenders.

I am, Sir, your obedient servant,

WM. KEARNS, *Asst. A.G.*

The Deputy Superintendent General of Indian Affairs.

DEPARTMENT OF INDIAN AFFAIRS, July 7, 1924.

DEAR SIR,—I have to acknowledge the receipt of your letter of May 23rd, with reference to the expenditure for repairs and alterations to the Elkhorn industrial school.

This work was carried out by authority of the Minister under Section 36, subsection "A" of the Public Works Act as it was work of pressing emergency. The Department had for some time been considering re-opening the school under Church of England auspices, and when it was finally decided to do so, it was advisable that the work of renovating the school should be done immediately. The alterations and repairs were under the supervision of an officer of the Public Works Department who certified all accounts. The building had fallen into a state of dilapidation as it had been to all intents unoccupied for five years.

As requested I am enclosing herewith a copy of letter of the 20th July, 1923.

Yours truly,

D. C. SCOTT, *D.S.G.*

The Assistant Auditor General.

DEPARTMENT OF INDIAN AFFAIRS, July 20, 1923.

DEAR SIR,—With reference to the repairs required to the heating, plumbing, sewage disposal system and the building at the Elkhorn Industrial School, I am enclosing herewith copy of a report received from Mr. R. Thomson, Mechanical Engineer of Department of Public Works, Winnipeg, outlining the work required to put the mechanical equipment and the building in good condition.

You are authorized to have the work as recommended by Mr. Thomson carried out, and to employ the contracting firm of Wyatt & Ireland, 505 Lombard Building, Winnipeg, to undertake the work. They will be paid on a proven cost plus ten per cent basis. It will therefore be necessary that detailed accounts be kept by them and furnished you of all labour and materials required in the work. These should be carefully checked and forwarded to the Department.

Mr. Thomson has intimated that he is willing to furnish detailed instructions to the contractors with reference to this work, and I would ask you to please consult with him in the matter. The Department would be very pleased if he would render whatever services are required to expedite the work. I would also ask you to keep the Department posted from time to time as to the progress being made in the work.

As requested, I am returning herewith the blue print copy of the septic tank which you forwarded to the Department and asked to have returned.

If the building is to be ready for occupation this fall, it will be necessary that the work as outlined in Mr. Thomson's report be carried out with all possible despatch.

Your obedient servant,

A. F. MACKENZIE, *Act. Asst. Deputy.*

JOHN R. BUNN, Inspector of Indian Agencies, Winnipeg, Man.

Vote 279, Indian Education: Grant towards erection of Wing at St. Bruno's Indian School

AUDITOR GENERAL'S OFFICE, June 16, 1924.

SIR,—Cheque No. 6370 issued in March last and charged against the vote for Indian Education is for the payment of $10,775.85 to Rev. C. Falher, O.M.I., as a grant towards the erection of a wing at St. Bruno's Indian Residential School which was destroyed by fire during the winter of 1923-24.

According to the vouchers submitted in support of this payment, your department, with the approval of the Superintendent General of Indian Affairs, offered the Bishop of Athabasca a grant of $12,000 towards the re-building. The church authorities were to be responsible for the labour on the building and were to present receipted accounts for the material purchased and for the freighting. The payment in question represents the receipted accounts that have been presented, but a number of the receipted accounts attached to the vouchers indicate the total amount paid, without giving any particulars as to the quantity and prices of the materials furnished.

I am of opinion that the authority of the Governor in Council should have been obtained before an expenditure of this nature was incurred.

I am, sir, your obedient servant,

WM. KEARNS, *Asst. A.G.*

The Deputy Superintendent General of Indian Affairs.

DEPARTMENT OF INDIAN AFFAIRS, June 24, 1924.

DEAR MR. KEARNS,—I beg to acknowledge receipt of your letter of the 16th instant with reference to the payment by this Department of a grant toward

the erection of a wing at St. Bruno's Boarding School. I have noted for future reference your opinion that the authority of the Governor in Council should be obtained before expenditures of this nature are incurred.

Yours very truly,

D. C. SCOTT, *D.S.G.*

The Assistant Auditor General.

AUDITOR GENERAL'S OFFICE, June 26, 1924.

SIR,—I am in receipt of your letter of the 24th inst., replying to mine of the 16th with reference to a grant towards the erection of a wing at St. Bruno's Boarding School.

In your reply you state that you have noted for future reference my opinion that the authority of the Governor in Council should be obtained before expenditures of this nature are incurred.

While my previous letter did not so definitely state, still it was intended to express my opinion, not only that all future payments of a like nature should be authorized by the Governor in Council, but also that such authority should be obtained for the particular payment in question. I have accordingly to request that you take the necessary steps to obtain the approval of the Governor in Council to this grant to St. Bruno's School.

I am, sir, your obedient servant,

WM. KEARNS, *Asst. A.G.*

The Deputy Superintendent General of Indian Affairs.

Vote 279, Indian Education: Purchase of Round Lake Residential School from Presbyterian Church in Canada

AUDITOR GENERAL'S OFFICE, October 6, 1924.

SIR,—Cheque No. 6433 of 1923-24, vote for Indian Education, is for a payment of $8,000 to the Treasurer of the Presbyterian Church in Canada for the purchase of the Round Lake Indian Residential School, which was the property of the Presbyterian Church, but on which over $18,000 had been spent for repairs, etc., during the last two fiscal years.

I am of the opinion that the authority of the Governor in Council should have been obtained for the purchase of this property. Kindly let me know what valuation was placed on the property at the time of purchase, and by whom such valuation was made.

I am, sir, your obedient servant,

WM. KEARNS, *Asst. A.G.*

The Deputy Superintendent General of Indian Affairs, Ottawa.

DEPARTMENT OF INDIAN AFFAIRS, October 17, 1924.

DEAR MR. KEARNS,—I have your letter of the 6th instant, with reference to Indian Education cheque No. 6433, being a payment of $8,000 to the Presbyterian Church for the Round Lake Indian Residential School property which was transferred to the Crown.

In reply I have to inform you that the Presbyterian Church in November 1922, suggested a nominal price of $10,000 or $12,000 for the church property at the school. As was explained on the voucher, the property consisted of approximately 22 acres on which was situated the residential school, the barns and other outbuildings. The buildings alone represented an investment on the part of the Church of considerably more than either of these figures. The land is entirely in the valley and is quite valuable.

In the winter of 1923-24, a fire destroyed the classroom, which was one of the outbuildings. I learned that insurance, amounting to $2,000 was paid to the Church authorities. I immediately suggested that this amount be deducted from their lowest price and that the consideration for the property be $8,000. I discussed the question with Mr. Commissioner Graham, who is thoroughly familiar with the situation, and he considered this a fair adjustment and a satisfactory price.

Yours very truly,

D. C. SCOTT, *D.S.G.*

The Assistant Auditor General.

Vote 279, Indian Education: Payment in Advance of Salary of Truant Officer

AUDITOR GENERAL'S OFFICE, October 27, 1924.

SIR,—Cheque No. 587, issued on April 30, 1923, and charged against the vote for Indian Education is for the payment of $80 to Matt Bernard, being payment in advance of his salary of Truant Officer and Caretaker of the Golden Lake school for the fiscal year 1923-24.

Kindly advise me of the circumstances under which this man's salary was paid in advance for the full fiscal year, and of your authority for making such payment in advance. Payment for services should be made only at the end of regular periods, such as monthly or quarterly, and then only for such services as have been actually rendered at the time of making payment. The only exception to this rule is the case of the permanent employees at Ottawa who are paid their salaries at the middle instead of at the end of each month under special authority.

I am, sir, your obedient servant,

WM. KEARNS, *Asst. A.G.*

The Deputy Superintendent General of Indian Affairs, Ottawa.

DEPARTMENT OF INDIAN AFFAIRS, October 29, 1924.

DEAR SIR,—I have your letter of the 27th instant with reference to an advance made to Matt Bernard of his salary as Truant Officer and Caretaker of the Golden Lake school for the last fiscal year.

Mr. Bernard is Chief of the Band, and has been for several years acting in the capacity of Truant Officer and Caretaker for the school. Having confidence in his reliability the Department made the advance in question to enable him to carry out some building operations in connection with a lot which he had acquired on the reserve. Had this not been done the Department might have been under obligation to make a loan to the Chief.

The services covered by this payment have been fully and satisfactorily rendered.

Yours very truly,

D. C. SCOTT, *D.S.G.*

The Assistant Auditor General.

AUDITOR GENERAL'S OFFICE, November 17, 1924.

SIR,—I beg to acknowledge receipt of your letter of the 29th ulto., stating the circumstances under which payment was made in advance to Matt Bernard of his salary for the year 1923-24 as Truant Officer and Caretaker of the Golden Lake Indian School.

I am of the opinion that the circumstances mentioned were not sufficient to warrant the payment of salary for a whole year in advance, even although the salary was small. In fact I consider that under no circumstances whatever should a salary or any part of a salary be paid in advance, with the exception of the Civil Government Salaries at Ottawa, which, under special authority are paid at the middle of the month.

I am, sir, your obedient servant,
WM. KEARNS, *Asst. A.G.*

The Deputy Superintendent General of Indian Affairs, Ottawa.

Vote 279, Indian Education: Payment of Overdraft by Six Nations School Board

AUDITOR GENERAL'S OFFICE, October 28, 1924.

SIR,—Cheque No. 1043 drawn against the vote for Indian Education, 1923-24, is for the payment of $920.86 to the Bank of Montreal in settlement of an overdraft of the Six Nations School Board account for the fiscal year ended March 31st, 1923. Cheque No. 6435, also in favour of the Bank of Montreal, is for the payment of an overdraft of $220.65 at the close of the fiscal year 1923-24.

Kindly inform me if any examinations were made by an officer of your department of the accounts of the Six Nations School Board before these overdrafts were paid by you. If any such examinations were made I should like to be furnished with a copy of any reports which may have been made by the examining officer.

I should also like to be informed as to any special reason there may have been for paying these overdrafts from your vote for Indian Education. The Six Nations Schools are, I understand, administered by a School Board who receive an annual grant of $9,000 from the Band Funds, towards which the Department contributes $2,500. In addition to that grant various expenses connected with the schools are also paid from the Band Funds. The amounts at the credit of the Six Nations Indian account at the close of the fiscal year 1922-23 and 1923-24 were as follows:—

March 31, 1923, capital, $678,782.10; interest, $10,937.65.
March 31, 1924, capital, $676,508.43; interest, $23,323.46.

From which there would appear to have been ample funds at the close of each fiscal year to meet the comparatively small overdrafts.

I am, sir, your obedient servant,
WM. KEARNS, *Asst. A.G.*

The Deputy Superintendent General of Indian Affairs, Ottawa.

DEPARTMENT OF INDIAN AFFAIRS, November 7, 1924.

SIR,—I have your letter of the 28th ultimo, with reference to the Department's contribution from Parliamentary Appropriation for Indian Education to the current expenses at the Six Nations Indian Schools. In reply I wish

to inform you that it is considered advisable to use only $6,500 from Band Funds for the day schools on this reserve. In the past, the payment from Appropriation was $2,500 which made a total of $9,000, which was all that was required. Of late years, the expenses have increased and approximately $10,-200 is necessary for the conduct of the eleven schools. The school board accounts are examined and passed upon by the Superintendent of the Six Nations Reserve.

Yours very truly,

D. C. SCOTT, *D.S.G.*

The Assistant Auditor General.

AUDITOR GENERAL'S OFFICE, November 17, 1924.

SIR,—I am in receipt of your letter of the 7th inst., in reply to mine of the 28th ulto., with reference to the payment of two overdrafts in the Bank of Montreal on the Six Nations School Board account, and note your statement that the school board accounts are examined and passed upon by the Superintendent of the Six Nations Reserve.

As the payments in question are for definite amounts arrived at by an examination of the accounts made by the Superintendent of the band, I am of opinion that a statement of those accounts should be submitted to this office in order that the amounts of the payments may be verified.

I am, sir, your obedient servant,

WM. KEARNS, *Asst. A.G.*

The Deputy Superintendent General of Indian Affairs, Ottawa.

Vote 279, Indian Education: Coal purchased for Bersimis Day School

AUDITOR GENERAL'S OFFICE, November 5, 1924.

SIR,—Education cheque No. 2755 of 1923-24 is for the payment of $228 to Louis Verreault & Son, of Petits Mechins for 10 tons of coal, in sacks, for the Bersimis Day School. Cheque No. 4416 of the same year is for a payment of $524.32 to Madden & Son of Quebec for 26.09 tons coal in sacks, also for the Bersimis Day School.

So far as I can gather from the accounts received at this office the Bersimis school was closed during the fall and winter of 1923-24, a new combined boarding and day school being in process of erection, which was completed about the beginning of February, 1924.

I should like to be informed whether this coal, or any part of it, was used for heating the new building while it was in the contractor's hands, or if it was purchased before the close of navigation for the sole purpose of heating the building after it was taken over from the contractor.

The cost of the coal includes 547 sacks at 10 cents and 126 at 15 cents, amounting to $72.70. Kindly let me know if these sacks were returnable on repayment, or if not what disposition was made of them.

I am, sir, your obedient servant,

WM. KEARNS, *Asst. A.G.*

The Deputy Superintendent General of Indian Affairs, Ottawa.

DEPARTMENT OF INDIAN AFFAIRS, November 11, 1924.

SIR,—I have your letter of the 5th instant, regarding the payments made for the coal supplied the Bersimis Indian Day School during 1923-24.

While the classroom activities at this school were not carried on during the fall and winter of that year, owing to the erection of a new combined day school and teachers' residence, it was necessary after the building was taken over from the contractor that fire be kept going at all times during the winter, in order to prevent the heating and water system from freezing and also damage to the building.

The coal has to be delivered in sacks, as this is the only way it can be handled owing to the difficulty in unloading at Bersimis. This coal has to be handled several times between the point of shipment and the school. I am informed by our engineer, who is familiar with the conditions, that the sacks are useless for further service by the time the coal is delivered in the bins. As a consequence, they are not returned, and therefore a refund for the amount charged is not obtainable.

Yours very truly,

D. C. SCOTT, *D.S.G.*

The Assistant Auditor General.

Vote 279, Indian Education: Suggesting Separate Appropriation for Erection or Purchase of New Schools

AUDITOR GENERAL'S OFFICE, May 23, 1924.

SIR,—Section 9 of the Public Works Act provides that the Minister of Public Works shall have the management, charge and direction of the following properties belonging to Canada: (*d*) The public buildings.

Section 10 provides that nothing in section 9 shall be deemed to confer upon the Minister of Public Works the management, charge or direction of such public works as are (*c*) by or under the authority of this Act or of any other Act of the Parliament of Canada, placed under the control and management of any other minister or department.

Section 35 provides that the Governor in Council may at any time transfer the management, charge and direction of any public work, or any power, duty or function with respect to any work or class of works, which is assigned to, or vested by statute in any minister or department, to any other minister or department.

As I have been unable to find anything in the Indian Act which can be interpreted as conferring upon the Superintendent General of Indian Affairs the management, charge or direction of the buildings erected for or occupied by the Department of Indian Affairs, I am of the opinion that under Section 9 the management, etc., of such buildings is with the Minister of Public Works unless formally transferred to the Superintendent General by the Governor in Council in accordance with section 35.

On March 23rd, 1923, I wrote you suggesting that in future, when preparing your estimates, you ask for separate votes (1) for the maintenance of existing schools and (2) for the erection or purchase of new schools; to which letter you replied on March 26th that careful consideration would be given to that suggestion. I find, however, on examining the estimates submitted to parliament for the current fiscal year that my suggestion was not acted upon.

As there thus appears to be no statutory authority for your department making any expenditure on account of the erection or maintenance of the buildings and as no formal transfer under the provisions of section 35 appears

at any time to have been made I am of the opinion that the practice of your department of making such expenditure is contrary to the provisions of the Public Works Act, and I have to ask that you seek to obtain the necessary authority to permit of your incurring such expenditure in future.

I am, sir, your obedient servant,

G. GONTHIER, *A.G.*

The Deputy Superintendent General of Indian Affairs.

DEPARTMENT OF INDIAN AFFAIRS, June 7, 1924.

DEAR SIR,—I have to acknowledge the receipt of your letter of the 23rd of May.

Your suggestion that when preparing our estimates we should ask for separate votes (1) for the maintenance of existing schools, and (2) for the erection or purchase of new schools, was, I regret to say, overlooked, but I am asking my Chief Accountant to take note that the estimates should be prepared in this manner for next year.

Yours very truly,

D. C. SCOTT, *D.S.G.*

The Auditor General.

Casual Revenue: Transfer of Yacht "Roamer" to Royal Military College, for Consideration of one Dollar

AUDITOR GENERAL'S OFFICE, November 24, 1924.

SIR,—Among the amounts deposited by your department to the credit of Casual Revenue during the fiscal year 1923-24 I find an amount of $1, deposited on June 7th, 1923, as having been received from the Commandant of the Royal Military College, Kingston, on account of the purchase price of the yacht *Roamer*.

This boat was, I find, purchased by your department during the fiscal year 1918-19, for the use of Inspector C. C. Parker, at the cost of $3,000.

As there is such a striking difference between the original cost of the boat and the merely nominal sum for which it was transferred to the Royal Military College, I have to ask for the full particulars connected with the use of this boat and with its transfer to the Military authorities. I have also to ask if any special authority was obtained for the transfer.

I am, sir, your obedient servant,

WM. KEARNS, *Asst. A.G.*

The Deputy Superintendent General of Indian Affairs.

DEPARTMENT OF INDIAN AFFAIRS, November 26, 1924.

SIR,—In reply to your letter of the 24th instant respecting the yacht *Roamer*, I have to say that it was transferred to the Dominion Parks Branch of the Department of the Interior in October, 1920, and that Department transferred it, through the Purchasing Commission of Canada, to the Royal Military College, Kingston. On the 26th June, 1923, the Dominion Parks Branch of the Department of the Interior wrote this Department as follows:—

"Enclosed herewith is draft for $1 from Kingston deposited by the Commandant of the Royal Military College to cover the purchase of the *Roamer*.

"Although this boat was not secured directly from you by the Royal Military College, this transfer is being put through in order that the requirements of the Department of Marine and Fisheries may be more readily met than by having a transfer from your Department to this Department and from this Department to the Royal Military College. (Sgd.) J. B. Harkin, Commissioner".

Your obedient servant,

J. D. McLEAN, *Asst. Deputy and Sec'y.*

Greater Production Account: Payment to H. S. Watwood for Share of Crop and Threshing expenses, Blackfoot Reserve

AUDITOR GENERAL'S OFFICE, October 6, 1924.

SIR,—Cheque No. 23995, issued by Mr. W. M. Graham, Commissioner at Regina, and charged against his Greater Production account, is for a payment of $579.10 to H. S. Watwood "for share of crop and amount due for threshing". The only information I have in connection with this payment is Mr. Watwood's receipt as above.

One of the Greater Production farms on the Blackfoot reserve appears to have been rented to Mr. Watwood on a crop lease basis. I should like to have full particulars with regard to the agreement entered into with Mr. Watwood as regards the sowing, harvesting, threshing and marketing the crop. Full particulars of this payment should be furnished me showing what part of it was for Watwood's share of the crop, and what part was for Mr. Graham's share of the cost of the threshing. A detailed statement should also be furnished by Mr. Watwood of the cost of the threshing.

I am, Sir, your obedient servant,

WM. KEARNS, *Asst. A.G.*

The Deputy Superintendent General of Indian Affairs.

DEPARTMENT OF INDIAN AFFAIRS, October 27, 1924.

SIR,—With reference to letter of the 6th instant, in which particulars were requested regarding operations carried on by Mr. H. S. Watwood, on one of the Greater Production Farms on the Blackfoot Reserve, I beg to transmit for your information copy of a report made in the matter by Mr. W. M. Graham, Indian Commissioner, Regina. The statement referred to by Mr. Graham is transmitted also. I trust that you will find the information furnished satisfactory.

Your obedient servant,

J. D. McLEAN, *Asst. Deputy and Sec'y.*

The Assistant Auditor General.

DEPARTMENT OF INDIAN AFFAIRS, REGINA, October 16, 1924.

SIR,—I am in receipt of your letter of October 8, No. 427,063-104B, in connection with a letter which you received from the Assistant Auditor General respecting the payment of $579.10 made to Mr. H. S. Watwood for a share of crop on the Blackfoot Reserve.

I wish to inform you that Mr. Watwood was our foreman at the Greater Production Farm on the Blackfoot Reserve in 1922, and during that summer a section of land was summer-fallowed by our outfits. In the fall of that year the Greater Production Farm at this point was shut down, and the stubble land was all leased. Mr. Watwood was given a lease on the section that was summer-fallowed, and as we had been put to a great deal of expense summer-fallowing this land during the summer, it was only right that we should receive something in return for this work. The arrangement was that he was to supply one-half of the seed and we were to supply the other half. We were to receive fifty per cent of the crop as our share, and as he owned his own threshing machine we were to pay him seven cents per bushel for our share of the crop. These arrangements were made in this office, and covered the season of 1923.

During the summer of 1923, the crop was very badly hailed and in July it looked as if it was going to be a total failure. There were, however, a few patches that we cut with a binder, and threshed, and the total proceeds amounted to 1,493 bushels and 30 pounds. This grain was sold to the Alberta Pacific Grain Company, and the total amount received from them was $1,054.82, which sum was handed to our Agent, Mr. Gooderham, forwarded by him to this office and credited through the cash book in the regular way.

Mr. Watwood was entitled to $527.41 or 50 per cent, of the $1,054.82. He was also entitled to seven cents per bushel for threshing our half of the grain, and was paid according to what his machine registered, which was 1,477 bushels. Our half of that amount was 738½ bushels at 7 cents amounting to $51.69.

I note what the Assistant Auditor General says that a detailed statement should also be furnished by Mr. Watwood as to the cost of threshing. It would be impossible for Mr. Watwood to give any further statement than the enclosed. The cost of threshing runs anywhere from 12 cents to 20 cents per bushel, which is the going price all over western Canada. You will see that this was a special arrangement that he was to thresh the grain for 7 cents a bushel, which is much lower than the prevailing price of threshing in the West.

I am herewith attaching a statement and I trust you will find it in order, and that it will be satisfactory to the Asst. Auditor General.

Your obedient servant,

W. M. GRAHAM, *Indian Commr.*

The Secretary, Department of Indian Affairs, Ottawa.

Regina Warehouse Account: Parliamentary Authority required for its Continuance

AUDITOR GENERAL'S OFFICE, April 30, 1924.

SIR,—I am in receipt of a copy of an Order in Council of March 7, 1924 (P.C. 33/378) setting forth that Mr. W. M. Graham, Indian Commissioner at Regina, had on deposit, on December 31, 1923, the amount of $21,700, being the proceeds arising from the sale of miscellaneous clothing and other merchandise transferrd from the Department of National Defence and from the Department of Soldiers' Civil Re-Establishment.

This Order provides that, when the amount has been deposited to the credit of the Receiver General, an equal amount shall be inserted in the estimates as a grant to be expended in the interests of the Indians as the Governor in Council may from time to time approve.

It has already been pointed out to you in our letter of December 4, 1922, that the procedure followed in disposing of these stores was not in accordance with the provisions of the Consolidated Revenue and Audit Act, which requires

that all public moneys be deposited to the credit of the Receiver General. There is no authority that I can find for the creation of a special fund of this nature.

The depositing of the balance on hand on December 31, does not legalize the course that has been followed in the past, nor does it close this Account. A large quantity of goods are still on hand in the warehouse at Regina, and returns received from Mr. Graham for the first three months of the present calendar year show that goods are still being received and being sold by Mr. Graham.

If it is your desire that the disposal of these stores be conducted in the future in the same manner as in the past, special parliamentary authority so to do should be obtained at the present session of parliament. Otherwise the account should be closed forthwith, all moneys on hand should be deposited to the credit of the Receiver General and all goods on hand be transferred to the Chief Salvage Officer to be disposed of by him.

I am, Sir, your obedient servant,

WM. KEARNS, *Asst. A.G.*

The Deputy Superintendent General of Indian Affairs.

DEPARTMENT OF INDIAN AFFAIRS, June 7, 1924.

DEAR SIR,—I have to acknowledge the receipt of your letter of the 30th April with reference to the Warehouse Account of the Indian Commissioner at Regina.

As you are aware, $21,700 has been deposited to the credit of the Receiver General. No special fund can be created without the authority of Parliament, and this has not yet been obtained. I will draw my Minister's attention to the closing paragraph of your letter, which refers to the necessity for special parliamentary authority in this regard.

Yours very truly,

D. C. SCOTT, *DS.G.*

The Assistant Auditor General.

Regina Warehouse Account: Inquiry as to Stock-taking

AUDITOR GENERAL'S OFFICE, June 26, 1924.

SIR,—In the report submitted to me by Mr. J. W. Reid of this office on his examination during the summer of 1923, into Mr. W. M. Graham's Warehouse Account, he states as follows:—

> "I learned that no regular stock-taking had been made since February, 1921, and as since that date a large quantity of goods has been received at and issued from the Warehouse, there are likely to be considerable discrepancies, although I would judge the warehouse man to be a competent and trustworthy man. I recommended to Mr. Graham that a complete stock-taking be made as soon as possible, by responsible officers, that all worthless articles be destroyed by them and written off, and that the stock books be adjusted to the result of such stock-taking; and that, after the actual stock on hand has thus been established, test audits of the stock-in-hand be made at frequent intervals by checking each time a number of items taken at random."

I should like to be informed as to whether a complete check of the stock in the Regina Warehouse has been made since Mr. Reid's visit of inspection, and

if such has been done please send a copy of any report that may have been made in connection therewith. If such check of the stock has not yet been made I would suggest that Mr. Graham be requested to have a complete verification of the stock made at the earliest possible date.

I am, Sir, your obedient servant,

WM. KEARNS, *Asst. A.G.*

The Deputy Superintendent General of Indian Affairs.

NOTE.—No reply had been received to the above letter up to the time of printing.

Regina Warehouse Account: Amounts due by Employees and Others for Goods Purchased

AUDITOR GENERAL'S OFFICE, June 27, 1924.

SIR,—The books of account in connection with Mr. Graham's Warehouse Account at Regina, which were examined during the summer of 1923 by Mr. Reid of this office, showed that, in addition to a number of Indian agencies that were charged with the value of goods sent them for sale to the Indians, a number of Indian schools and of individuals were indebted for goods supplied them.

A number of these accounts have since been settled but there still remain a considerable number which so far as I can determine from the receipts, were not settled by the close of the fiscal year. A list of these accounts which appeared on the books on June 30, 1923, and which appear to be still unsettled accompanies this letter; a number of the names appearing on this list are those of employees of your department at Regina.

I should like to have a report from Mr. Graham on these outstanding accounts, showing why they have not been settled. I have also to ask for a list of outstanding accounts as on March 31, 1924.

I am, sir, your obedient servant,

WM. KEARNS, *Asst. A.G.*

The Deputy Superintendent General of Indian Affairs.

NOTE.—No reply had been received to the above letter up to the time of printing.

Indian Trust Fund, Province of Quebec Fund: Payment of long-standing Charges for Relief Supplies

AUDITOR GENERAL'S OFFICE, April 3, 1924.

SIR,—Indian Trust Fund cheque No. 6732 issued on January 8th, 1924, and charged against the Province of Quebec Fund is for the payment of $1,500 to J. T. Guite, Limited, of Maria, P.Q. "In full settlement of claim for supplies furnished Indians of Maria, P.Q."

The documents furnished in support of this claim consist of a number of typewritten copies of statements on your departmental form, evidently prepared in your department or in the Indian office at Maria. These statements show in detail the supplies claimed to have been issued during the years, 1918, 1919, 1920 and 1921 to various individual Indians of the Maria Indian Band. The total amount of the statements is $2,170.05 which may be sumarized as follows:—

Emergency Medical Relief	$ 84 49
Emergency Clothing Relief..	665 97
Emergency Food Relief..	1,419 59
	$2,170 05

Each separate statement bears the following certificate,

"Certified Correct

Charges fair and just,

J. D. CHÉNÉ,

Departmental Engineer."

From the fact of these statements being certified to by Mr. Chéné, I infer that he was instructed by you to investigate this claim, although his duties as departmental engineer would not ordinarily call upon him to make inquiries of this nature.

In connection with this payment I should like to be fully informed on the following points:—(1) Under what authority and on whose responsibility were these supplies furnished the Indians. (2) What evidence is there that these goods were actually received by the Indians. (3) What legal claim, if any, had J. T. Guite, Ltd., against your department for the goods supplied by him. (4) What application, if any, was received from J. T. Guite, Ltd., for payment for these supplies. (5) What evidence is there that no part of this claim had been previously paid, either by your department or otherwise. (6) On what basis was the amount of $1,500 as settlement in full arrived at.

In this connection I should like to be furnished with a copy of any report that may have been submitted by Mr. Chéné.

I am, sir, your obedient servant,

WM. KEARNS, *Asst. A.G.*

The Deputy Superintendent General of Indian Affairs.

DEPARTMENT OF INDIAN AFFAIRS, May 13, 1924.

DEAR SIR,—I have to refer to your letter of the 3rd ultimo with regard to the payment by this Department of an amount of $1,500 to Messrs. Guite & Co., general merchants of Maria, Quebec, for relief supplied to Indians of that reserve between 1918 and 1921. This firm submitted their accounts to the Department from time to time. In view of the fact that the Indian Agent had not reported on the matter it was considered necessary to have a careful investigation. Accordingly Mr. Chéné was sent to Maria for that purpose, being specially qualified therefor as a bilinguist. He found that the supplies in question were issued to the Indians, for the most part, under emergency conditions during the successive epidemics of influenza. I am not aware of any legal status that Messrs. Guite would have as against the Department with respect to these accounts. It is clear, however, that it was absolutely necessary that the supplies should be issued in order to alleviate distress and to save the lives of the Indians who were sick and destitute. The Department, therefore, could not view the matter in its strictly legal aspect, being concerned rather with the urgency of the conditions. In checking over the accounts Mr. Chéné passed only those items which seemed absolutely necessary. These the Department feels morally bound to recognize. It was with this proper discrimination that the amount of $1,500 was arrived at. The records of the

Department show that the accounts have not been paid previously and that there has been no duplication of payment.

I trust that this explanation of the matter will satisfy your requirements.

Yours truly,

D. C. SCOTT, *D.S.G.*

The Assistant Auditor General.

Indian Trust Fund: Payment for Medical Attendance during absence of Regular Medical Officer

AUDITOR GENERAL'S OFFICE, June 19, 1924.

SIR,—Indian Trust Fund cheque No. 3466, is for the payment of $20 to Dr. J. Rogers of Forest, Ont., for medical services rendered an Indian woman during the absence of Dr. McDonald, the regular medical officer, who was attending a medical convention at Toronto.

As Dr. McDonald is in receipt of an annual salary as Indian physician, should not he have made arrangements for his Indian patients being attended to during his absence without additional cost to the Indians or to your Department.

I am, sir, your obedient servant,

WM. KEARNS, *Asst. A.G.*

The Deputy Superintendent General of Indian Affairs.

DEPARTMENT OF INDIAN AFFAIRS, June 24, 1924.

SIR,—I beg to acknowledge the receipt of your letter of the 19th instant, pointing out that Dr. McDonald, under salary as medical attendant to the Indians of Kettle & Stony Point Band, should bear the cost of medical attendance which was necessary during his absence at a medical convention. In reply I would say that Dr. McDonald, as Medical Health Officer of the district attended the convention of that body with the knowledge of the Indian Agent, and an emergent case developed on the reserve so that Dr. Rogers had to be called in to save life.

It is not the practice of this Department to allow holidays to part time officers, but it is considered that Dr. McDonald in leaving his Indian patients for a few days to attend a medical convention should not be asked to pay for necessary attendance during his absence, as he would be in a better position to render efficient service from meeting with the members of his profession.

Had Dr. McDonald gone on a pleasure jaunt his absence would be regarded differently, but under the circumstances I consider the Department was quite justified in paying for the emergency case and not making the same a charge against Dr. McDonald's salary.

Dr. McDonald's salary is only $33.33 a month and to charge against this $20 for one case during his short absence would not be considered just or reasonable. The Department has found Dr. McDonald's services to the Indians under his care very satisfactory.

Your obedient servant,

J. D. McLEAN, *Asst. Deputy and Sec'y.*

The Assistant Auditor General.

Indian Trust Fund, Assiniboine Reserve: Repayment of Balance of Loan from Home Bank

AUDITOR GENERAL'S OFFICE, August 7, 1924.

SIR,—Indian Trust Fund Cheque No. 685, issued on April 20, 1923, is for the payment of $511 to the Home Bank of Canada, Sintaluta branch, for "Balance of loan from bank with interest, for purpose of paying for twine and threshing expenses, Assiniboine farmers, August 18 and September 17, 1920."

While this is all the information I have with regard to this loan, I infer that in 1920 a loan was affected from the Home Bank for the purpose of aiding the Indians in their farming operations, that the money so obtained was placed by the agent in a special or trust account and paid out therefrom without any report of such expenditure being made to this office, and that repayments were made to the bank from time to time from moneys collected from the Indians.

If the above inference is a correct one I should like to have a full statement of all the transactions connected with the loan in question; if it is not a correct inference kindly advise me of the actual facts of the case.

Kindly let me know under what authority this loan was effected, and if the present was an isolated case or if it is a general practice for the agents to obtain loans from the banks to enable the Indians to carry on farming or other operations.

I am, sir, your obedient servant,

WM. KEARNS, *Asst. A.G.*

The Deputy Superintendent General of Indian Affairs.

DEPARTMENT OF INDIAN AFFAIRS, August 15, 1924.

DEAR SIR,—In reply to your letter of the 7th instant, I beg to say that in August and September, 1920, Mr. Indian Agent Wilson, of Sintaluta, obtained loans aggregating $800.00 from the Home Bank in order that he might obtain twine and pay threshing accounts, etc., on behalf of Indians of the Assiniboine Reserve. He acted in the matter without the Department's knowledge, but he accounted for the transactions in his Agency cash book, as will be seen from the attached statement taken from his returns, which statement is supported by receipts herewith transmitted.

When the matter came to the Department's attention, payments totalling $406.46 had been made by the Agent to the Bank in refund of loans.

As it was doubtful when the Indians would be able to repay the balance of the money due, the Department informed Mr. Commissioner Graham, who had been written to in the matter, that the balance of loan should be retired without delay, and, consequently, a voucher No. 7275, for $511.00 was presented by Mr. Wilson and was paid by cheque No. 685 which was drawn against account No. 145.

When issuing instructions for the issue of the cheque, the Department requested Mr. Graham to notify all the Indian Agents in the Western Provinces that they must not negotiate loans through the Banks or in any other way in future. It was further stated that if funds are required to finance a project the whole matter should be laid before the Department with a definite recommendation. Mr. Graham acted upon these instructions.

So far as the Department is aware, loans from Banks have not been obtained by other Indian Agents.

Yours truly,

D. C. SCOTT, *D.S.G.*

The Auditor General.

Indian Trust Fund, Assiniboine Agency: Payment of Loss due to Failure of Home Bank

AUDITOR GENERAL'S OFFICE, August 7, 1924.

SIR,—Among the vouchers for the expenditure during the fiscal year 1923-24 on account of the Assiniboine Agency I find the following:—

R. D. Wilson, Agent, Transfer from personal account of unexpended balance of cheque No. 3, lost owing to the failure of the Home Bank of Canada—$68.15.

It appears that an advance of $175 was made to the Agent at the beginning of the fiscal year, which was deposited to his credit in the Home Bank. Cheques were drawn against this account from time to time for various expenses connected with the agency, and at the time of the failure of the Home Bank, a balance of $68.15 remained at the credit of the account. This accountable advance cannot be closed in this way, the unexpected balance must remain as arrears due by the Agent until such time as the necessary authority for writing it off is obtained.

Some months after the failure of the bank a dividend was paid the depositors of 25 per cent of the balance standing at their credit at the time of the failure, did the Agent take the necessary steps to obtain his proportion of this dividend.

I am, sir, your obedient servant,

WM. KEARNS, *Asst. A.G.*

The Deputy Superintendent General of Indian Affairs.

DEPARTMENT OF INDIAN AFFAIRS, September 3, 1924.

SIR,—Referring to your letter of the 7th August, bearing on transactions which were carried on at the Assiniboine Agency, in 1923-24, with the Home Bank of Canada, I beg to say that, in September, 1923 this Department informed the Department of Finance that the amount at credit of the Assiniboine Agency account with the said Bank, when it suspended payment, was $133.07, the said amount having been placed on deposit in the effect that in the event of the liquidation of the Bank, claim should be made to the Liquidator for the preference accorded under the Bank Act to Dominion deposits. It was further stated that in the meantime it might not be out of the way to advise the Curator of the nature of the deposit. Copy of the letter from the Department of Finance was sent to Mr. Indian Commissioner W. M. Graham, Regina, and he was requested to submit a statement in detail, showing to whom the funds—$133.07—belong. I enclose Mr. Graham's reply together with copy of the statement which he submitted. You will observe he stated that cheques totalling $46.40 were drawn against the account, but not cashed, and that cheques amounting respectively to $3.50, $5.00 and $8.95 were cashed by the payees at the Agency Office and held as cash on hand.

You have pointed out that some months after the failure of the bank, a dividend was paid to the depositors of 25 per cent of the balance standing at their credit when failure occurred, but I regret to say that Mr. Graham reports he did not communicate with the Finance Department and did not submit a claim to the Liquidator. Under circumstances, I shall be glad to be advised as to the course which you consider should now be pursued.

Yours truly,

D. C. SCOTT, *D.S.G.*

The Assistant Auditor General.

Indian Trust Fund, Blackfoot Indians: Payments to Baird Construction Company, Limited, for Erection of Small Hospital

AUDITOR GENERAL'S OFFICE, September 24, 1924.

SIR,—On July 10th, 1923, an Order in Council was passed awarding to the Baird Construction Company, Limited, the contract for the erection of a small hospital on the Blackfoot Indian reserve near Gleichen, Alberta, the amount of the contract being $22,425, of which $20,000 was, with the consent of the band, to be paid from the Capital funds at the credit of the Blackfoot Indians.

From the accounts rendered on the completion of the work I find that in addition to being paid the full contract price the contractor was allowed $13,282.20 for extras. As the amount allowed for extras added approximately 60 per cent to the original contract price for the building, it seems to me either that the original specifications were very incomplete or that extensive alterations were made in the plans after the contract was entered into. Among the extras, which appear to have been charged on the basis of cost plus 10 per cent, I find an amount of $7,196.82 for a power house and electric systems; as this exceeds $5,000 I consider that according to the provisions of the Public Works Act, tenders should have been asked for this work unless there was some special reason for proceeding with it without calling for tenders.

In addition to the documents which I already have in connection with this work I have to ask to be supplied with a copy of the specifications and also with copies of any authorization to proceed with the extra works which may have been issued to the contractors by your department.

I notice that although the Order in Council provides that $20,000 of the original contract price may be paid from the Capital funds of the Blackfoot Indians, the whole cost of the work, including the extras, has been charged against the Interest moneys of the Band. Should not $20,000 of the cost be transferred to the Capital account.

I am, sir, your obedient servant,

WM. KEARNS, *Asst. A.G.*

The Deputy Superintendent General of Indian Affairs.

DEPARTMENT OF INDIAN AFFAIRS, October 14, 1924.

SIR,—In reply to your letter of the 24th September last, respecting the construction of a small hospital on the Blackfoot Reserve, I beg to say in regard to the items mentioned in the second paragraph thereof that it was more economical to have the work done in accordance with the arrangements made than to invite tenders from outside, and I am attaching hereto copies of the memoranda with reference to this matter, also a copy of the specifications asked for.

In regard to the last paragraph of your letter, I beg to say that through inadvertence this expenditure was charged to Interest Account, but it has been transferred to Capital Account.

Your obedient servant,

D. C. SCOTT, *D.S.G.*

The Auditor General.

DEPARTMENT OF INDIAN AFFAIRS, September 10, 1923.

MEMORANDUM.—In connection with the new hospital being built on the Blackfoot Indian Reserve, for which the contract has been awarded to the Baird Construction Co. of Calgary, a septic tank is required for the sewage dis-

posal system. No provision was made for same in the original plans and specifications, as the exact location of the building had not been determined at the time they were prepared.

Our Inspector of Construction was communicated with and asked to furnish the Department with a sketch showing the location of the proposed septic tank. Plans and specifications were prepared and the estimated cost of carrying out the work complete would be approximately $1,800. It is proposed to have this work done by the general contractors on a proven cost plus ten per cent basis, and I would ask your approval of this expenditure.

J. D. McLEAN, *Act. D.S.G.*

Honourable CHARLES STEWART, Interior Department.

DEPARTMENT OF INDIAN AFFAIRS, September 18, 1923.

MEMORANDUM.—In connection with the new hospital building now being erected on the Blackfoot Indian Reserve, it will be necessary to install a water supply system also an electric generating outfit for the supplying of electric current to the hospital and also it is proposed to connect up and supply electric current from this plant to the agency buildings.

Plans and specifications were prepared for this work, and the cost of same will be approximately $6,000. I propose with your approval, to have the work carried out by the Baird Construction Co. who are the general contractors for the building, on a proven cost plus ten per cent basis.

In the installing of the electric lighting plant, it is proposed to use a Lister Bruston engine and generator. This is a very high class equipment and is entirely automatic in operation. With this system, the life of the storage battery, which is a great item of expense in lighting plants, is considerably lengthened as this plant is fully automatic and as soon as a certain discharge rate is reached on the battery, the plant automatically starts up, taking care of the lighting load and also charging the battery. The pump used for pumping water will be connected to the same engine that is used for generating electric current.

J. D. McLEAN, *Act. D.S.G.*

Hon. CHARLES STEWART, Interior Department.

Indian Trust Fund: Information Requested with regard to Moneys Collected at Regina by Commissioner W. M. Graham

AUDITOR GENERAL'S OFFICE, April 9, 1924.

SIR,—In connection with the examination of the revenue of the Indian Trust Fund for the fiscal year 1923-24, I have to request that you furnish me with copies of any statements sent in by Mr. Graham, Indian Commissioner at Regina, in connection with his monthly remittances to your department of moneys collected by him on account of grazing and other leases, on account of payments on land sales, or on any other account.

Are official receipts issued by Mr. Graham for the moneys collected by him? If so, copies or counterfoils of these reports should be sent in by him to your department and transmitted by your department to this office. If no receipts have been issued in the past Mr. Graham should be supplied with official receipt books, and copies of every receipt should accompany his returns.

In future these statements and receipts should accompany the monthly revenue returns sent this office.

I am, sir, your obedient servant,

G. GONTHIER, *A.G.*

The Deputy Superintendent General of Indian Affairs.

DEPARTMENT OF INDIAN AFFAIRS, May 13, 1924.

SIR,—In reply to your letter of the 9th instant, I beg to say that, as requested, I am sending you File No. 427063-104 X A with the monthly cash statements received from Mr. W. M. Graham, Indian Commissioner at Regina, covering collections made on account of grazing leases, which please return to me after examination by your officials. The Department has not received any statements from Mr. Graham in connection with land, or other sales, which have not been sent monthly to your office. In regard to the inquiry as to whether official receipts are issued by Mr. Graham for the moneys collected by him, I may say that Mr. Graham has not issued any such receipts, but he has now been supplied with official receipt books, together with full instructions as to how his revenue return should be made up monthly and forwarded to the Department with copies or counterfoil of receipts issued by him attached thereto. In future this revenue return will take the place of the cash statements that he has been forwarding in connection with grazing leases.

Your obedient servant,

D. C. SCOTT, *D.S.G.*

The Auditor General.

Indian Trust Fund, Revenue: Asking for List of all Leases

AUDITOR GENERAL'S OFFICE, April 9, 1924.

SIR,—In connection with the examination of the revenue of the Indian Trust Fund I have to request that you furnish me with a list of all leases of Indian lands for grazing or farming or for any other purposes that were in force on April 1st, 1923, with full particulars as to the terms of the leases, when granted, and the period for which they were granted, together with a statement of all payments made on account of such leases up to date.

I should also like a similar statement with regard to Indian lands that have been sold and which had not been fully paid for on April 1st, 1923.

I am, sir, your obedient servant,

G. GONTHIER, *A.G.*

The Deputy Superintendent General of Indian Affairs.

NOTE.—No reply had been received to the above letter up to the time of printing.

Trust Fund Revenue: Payments for Services of Crop Inspector from Proceeds of Crop Share Leases.

AUDITOR GENERAL'S OFFICE, May 20, 1924.

SIR,—According to Mr. Commissioner Graham's statements of his Grazing Leases Account, Mr. G. H. Gooderham, agent at the Blackfoot Indian Reserve, collected $5,662.52 in the month of January, 1924, on account of crop share leases. Of this amount he remitted $5,312.52 to Mr. Graham, the difference of $350 being paid to Mr. T. Henderson for $3\frac{1}{2}$ months' services as crop inspector from August 16th to November 30th.

This procedure, in my opinion, is at variance with section 37 of the Consolidated Revenue and Audit Act, which requires all officers to pay over the gross revenue to the account of the Receiver General. Mr. Gooderham should have remitted to Mr. Graham, for transmission to your department, the whole

amount collected by him, and after Mr. Henderson's employment had been properly authorized, a departmental cheque, chargeable against the Blackfoot Trust fund, should have been issued in payment of his services.

I am, sir, your obedient servant,
WM. KEARNS, *Asst. A.G.*

The Deputy Superintendent General of Indian Affairs.

NOTE.—No reply had been received to the above letter up to the time of printing.

Trust Fund Revenue: Information desired in connection with Leases on a Crop Share Basis

AUDITOR GENERAL'S OFFICE, May 20, 1924.

SIR,—I notice from the statements of Mr. Commissioner Graham's Grazing Leases Account which were sent me recently that a number of the leases, especially of land on the Blackfoot reserve, appear to be on a crop share basis.

I understand that in such cases the whole cost of sowing, cultivating and harvesting the crop is borne by the lessee, and that a certain proportion of the crop reverts to your department as rental for the land occupied, to be placed to the credit of the band of Indians to whom the land belongs.

I should be glad to have this system of crop share leases more fully described, especially along the line of the following queries: What proportion of the crop reverts to the department? What check has the department on the amount harvested? Is the whole crop marketed by the lessee and the department's share paid in cash, or does the department receive its share in grain? Is the department's share payable immediately after threshing operations are completed, or only after all the grain has been marketed? Is any provision made in the crop leases for the carrying of hail insurance by the lessee?

I am, sir, your obedient servant,
WM. KEARNS, *Asst. A.G.*

The Deputy Superintendent General of Indian Affairs.

NOTE.—No reply had been received to the above letter up to the time of printing.

Vente de bétail et d'outillage, Ecole industrielle de Dunbow (St-Joseph)

(Suite de la correspondance à la page I—255, Rapport de 1922-23)

MINISTÈRE DES AFFAIRES INDIENNES, 3 janvier 1924.

CHER M. KEARNS.—J'accuse réception de votre lettre du 28 décembre dernier, relativement à la vente des biens de l'école industrielle (Dunbow) St-Joseph, au cours de l'exercice 1922-23.

En réponse, je vous ferai remarquer qu'au mois de décembre 1922 on a déposé la somme de $6,026.79 à Ottawa—compte de fiducie N° 449. Ce montant représente le produit de la vente du bétail et de l'outillage de l'école. Les Pères Oblats et les Sœurs Grises, qui se sont occupés conjointement de l'administration et de la direction de l'institution pendant plusieurs années, sont les seuls créanciers de l'école industrielle Dunbow avec lesquels un règlement n'a pas été effectué au moment de la vente. Je ne pouvais pas autoriser l'inspecteur du ministère à payer les arrérages de salaires, jusqu'à ce qu'on m'ait transmis un état de la situation financière de l'école. Le commissaire des Indiens à Regina m'a remis sur demande, le produit de la vente et le rapport de notre inspecteur, qui fit une vérification soignée des livres de l'école.

Dans le cas des Sœurs Grises les salaires impayés se chiffrent à $1,225.18. Cette somme représente le salaire de plusieurs sœurs, et n'a pas été payé depuis le 1er avril 1914 pour certaines d'entre elles.

Au sujet des arrérages de salaire dus aux Pères Oblats, je vous ferai remarquer qu'on a employé trois frères de cet Ordre à cette école pendant plusieurs années,—le principal et deux frères convers. Un rapport d'inspecteur, remontant à quelques années, démontre que le 1er avril 1914 on devait une somme de $857.29 au Principal en arrérages de salaire. Lorsqu'on ferma l'institution en 1922, notre inspecteur fit une vérification soignée des livres et constata qu'on devait d'autres arrérages se chiffrant à $3,466.90. aux Pères Oblats, ce qui fait un total de $4,324.19 dans le cas des Pères Oblats.

J'espère que vous serez satisfait de cette explication au sujet des chèques N°s 8399 et 8402, tirés sur le compte de fiducie N° 449 et dont il est question dans votre lettre. Vous trouverez ci-inclus le rapport de notre inspecteur et une lettre de M. le commissaire Graham sur cette question. Je vous prie de les retourner au département lorsque vous en aurez pris connaissance.

J'ajouterai que j'étais au courant du mauvais état financier de l'école industrielle Dunbow depuis quelques années. Cette institution était considérable et prospère autrefois, mais le nombre des élèves diminua au point que les recettes par tête ne couvraient plus les dépenses courantes. Pendant assez longtemps les religieux chargés de l'administration ne touchèrent qu'une partie de leurs salaires, pour essayer de maintenir l'institution dans un état de solvabilité.

Bien à vous,

D. C. SCOTT, *S.S.G.*

L'Auditeur général adjoint.

BUREAU DE L'AUDITEUR GÉNÉRAL, 6 février 1924.

MONSIEUR,—J'accuse réception de votre lettre du 3 janvier dernier, ainsi que la copie du rapport de M. l'inspecteur Murison sur la fermeture de l'école industrielle Dunbow (St-Joseph).

Je désire vous faire remarquer que la procédure suivie lors de la fermeture de cette école n'est pas, à mon avis, tout à fait conforme aux dispositions de la Loi du Revenu consolidé et de l'Audition, du moins en ce qui concerne les questions de finance. M. Murison disposa des effets de cette école, soit par vente ou

distribution entre les autres écoles indiennes, et s'appropria les produits de la vente pour payer tous les comptes dus par l'école à l'exception des arrérages de salaires dus au principal et aux Sœurs Grises. D'après l'état transmis avec le rapport de M. Murison, il appert qu'il a réalisé la somme totale de $7,554.40 et qu'il a payé la somme de $1,527.61, laissant un solde de $6,026.79 que l'on a remis au Commissaire Graham, qui, à son tour, l'a transmis à votre ministère. L'article 35 de la Loi du Revenu consolidé et de l'Audition stipule que tous les deniers publics, quelle qu'en soit la source, devront être versés au crédit du compte du ministre des Finances et Receveur général; l'expression "deniers publics" est clairement définie à l'article 2 (a) de la même loi. M. Murison aurait dû, conformément à ces dispositions, transmettre à votre ministère le plein montant perçu pour qu'on le dépose au crédit du Receveur général, et payer les comptes en souffrance de la manière ordinaire au moyen de votre lettre de crédit. On aurait pu faire une avance à M. Murison à même votre crédit, pour lui permettre de régler les petits comptes qu'il fallait payer sur le champ.

Je constate que M. Murison n'a pas fourni de pièces pour justifier son état de compte; on devrait lui demander de fournir des états de compte détaillés et des reçus pour chacun des déboursés.

Dans le dernier rapport financier de l'école pour la période comprise entre le 1er avril et le 31 octobre 1922, on trouve que la somme de $4,613.22 a été payée en salaires. Les états des arrérages de salaires indiquent que les sommes suivantes ont été payées en salaires au cours de cette période.

Principal, 31 août	$ 500.00	
18 septembre	600.00	
31 octobre	1,000.00	
		2,100.00
Sœurs Grises, 17 octobre		1,367.22
Total		$3,467.22

Je désirerais savoir quels salaires sont compris dans le solde de $1,146. J'ajouterai que le Frère Thomas Morkin, instructeur agricole, et le Frère John Morkin, mécanicien et charpentier, ont reçu $440 chacun de M. Murison le 24 novembre, soit huit mois de salaire au 30 novembre à $55 par mois.

Je vous renvoie le rapport de M. Murison avec la présente.

Je suis, monsieur, votre obéissant serviteur,

WM. KEARNS, *A.G. adj.*

Le sous-surintendant général des Affaires indiennes.

DÉPARTEMENT DES AFFAIRES INDIENNES 22 février 1924.

MONSIEUR,—J'accuse réception de votre lettre du 6 courant, au sujet de la fermeture du pensionnat indien (St-Joseph) de Dunbow au cours de l'exercice 1922-23. Je constate qu'à votre avis, le règlement de la situation financière de cette institution ne s'est fait en stricte conformité avec les dispositions de la Loi du Revenu consolidé et de l'Audition. Je vous ferai remarquer que les autorités religieuses reçoivent une somme fixe par élève pour leur administration, et que quelquefois elles doivent ajouter aux crédits parlementaires affectés aux dépenses du capital et courantes des pensionnats indiens d'Etat. Dans ces circonstances, les deniers et les effets meubles de ces institutions sont-ils propriété publique?

On a considéré que le compte de banque, les récoltes, le bétail, les aliments, les vêtements et tout l'outillage étaient la propriété conjointe de l'Etat et de

l'Eglise. Dans le cas du pensionnat indien de Dunbow l'inspecteur Murison reçut instruction d'aider les autorités religieuses à fermer l'école afin que nos droits sur les biens meubles fussent sauvegardés. Notre représentant avait été averti de coopérer avec le Rév. Frère principal et de voir à ce que tous les comptes fussent payés. Tout outillage qui pouvait être utile aux autres pensionnats indiens dirigés par ce même Ordre dans le voisinage fut distribué gratis. Le reste des biens meubles fut vendu et les comptes de l'école, y compris les arrérages de salaires, ayant été payés, le solde, soit $477.42, fut déposé au compte du revenu casuel.

Lorsque M. Murison paya les comptes en souffrance, il télégraphia pour obtenir la permission de payer les arrérages de salaires. On apprit plus tard qu'ils se chiffraient à $5,549.37. Le Provincial de l'Ordre des Oblats avait demandé un peu avant cela la somme de $16,559.95 pour leurs droits sur la propriété. Dans les circonstances j'ai cru préférable, avant de payer ces arrérages, de faire faire une vérification par M. Murison qui doit me soumettre son rapport. En conséquence, j'ai donné instruction de déposer les fonds, dont vous avez fait mention, à un compte spécial.

Bien à vous,

D. C. SCOTT, *S.S.G.*

L'Auditeur général adjoint.

Commission du Service civil: Traitement d'un inspecteur de construction

Bureau de l'Auditeur général, 4 octobre 1924.

Monsieur,—J'attire votre attention à ma lettre du 21 décembre 1923, au sujet du traitement accordé d'après la classification à la position d'inspecteur de construction, et à votre réponse du 27 décembre 1923.

Vous dites dans votre réponse que ma manière de voir s'accorde avec celle des commissaires, à savoir: qu'une personne nommée à une position de cette catégorie à un traitement quotidien n'a droit à être payée que pour les jours où elle fait réellement des travaux d'inspection.

J'aimerais également à connaître l'opinion de la Commission sur un autre point touchant la rémunération des fonctionnaires de cette catégorie.

Le traitement mensuel attaché à cette position varie de $100 à $140, tandis que le traitement quotidien peut s'élever jusqu'à $7. Dois-je conclure de ces faits qu'un inspecteur touchant une rémunération quotidienne de $6 ou $7 par jour pourrait, s'il est employé continuellement, recevoir de $180 à $210 par mois; ou est-ce que le rémunération qu'il pourrait recevoir pendant un mois est limitée de quelque façon par les taux mensuels établis?

Je suis, monsieur, votre obéissant serviteur,

WM. KEARNS, *A.G. adj.*

Le secrétaire de la Commission du Service civil.

Note.—On n'avait pas reçu de réponse à la lettre susmentionnée au moment d'aller sous presse.

Certificats non satisfaisants sur reçus de paiements

Bureau de l'Auditeur général, 20 juin 1924.

Monsieur,—Le chèque n° 5315 tiré sur le compte de fiducie des Mississaugas représente le paiement d'une somme de $175 à Harvey Clark pour le jointoiement de la culée du pont sur le creek Boston. L'agent indien local a certifié le compte de la manière prescrite, on y trouve également des initiales au

crayon, probablement celles de quelques fonctionnaires de votre département, mais je suis incapable de déterminer à qui elles appartiennent.

L'article 55 de la Loi du revenu consolidé et de l'audition stipule que "Les sous-chefs des différents ministères, ou les employés, commis ou autres personnes chargées de la dépense des deniers publics font respectivement l'audition des détails des comptes des différents services en premier lieu, et sont responsables de l'exactitude de cette audition". Pour se conformer à cet article, chaque compte payé doit porter une indication définie que le ou les fonctionnaires responsables du département l'ont examiné et trouvé exact; et ces fonctionnaires devront signer ces certificats et ne pas se contenter de les initialer.

Je suis, monsieur, votre obéissant serviteur,

WM. KEARNS, *A.G. adj.*

Le sous-surintendant général des Affaires indiennes.

Rentes annuelles des Indiens: Solde non dépensé d'une avance qui n'a pas été remboursée par l'agent

BUREAU DE L'AUDITEUR GÉNÉRAL, 20 septembre 1924.

MONSIEUR,—Le chèque de rente, n° 1487, émis le 22 juin 1923 représente le paiement d'une somme de $850 à M. W. H. Lewis, agent des Indiens de l'agence du Témiscamingue, pour lui permettre de verser les rentes à la bande des Indiens de l'Abitibi.

D'après les bordereaux de paie présentés par M. Lewis, il distribua $752 aux Indiens, ce qui laisse un solde non dépensé de $98. Apparemment il n'a pas remboursé ce solde, et au bureau de votre comptable on m'apprend qu'on n'y a pas reçu cette somme, bien que M. Lewis ait fait son rapport final des rentes payées aux Indiens pendant l'exercice.

Veuillez m'informer des mesures prises pour recouvrer cette somme de M. Lewis.

Je suis, monsieur, votre obéissant serviteur,

WM. KEARNS, *A.G. adj.*

Le sous-surintendant général des Affaires indiennes.

MINISTÈRE DES AFFAIRES INDIENNES, 24 septembre 1924.

MONSIEUR,—En réponse à votre lettre du 20 courant au sujet des $98, solde de rentes, non distribué qui n'a pas été remboursé par M. W. H. Lewis, agent des Indiens, Témiscamingue-Nord, je vous ferai remarquer que le département a écrit deux fois à son agent à ce sujet. Nous lui avons fait savoir récemment que nous retiendrions son traitement s'il ne remboursait pas cette somme et ne réglait pas cette question immédiatement. S'il n'a pas fait ce remboursement d'ici à la fin du mois, nous retiendrons ce montant sur son traitement.

Votre obéissant serviteur,

J. D. McLEAN, *S.S.G. intérimaire.*

L'Auditeur général.

Crédit 274, Indiens d'Ontario et de Québec: Surpaye de traitement à J. R. McGregor, agent des Indiens

BUREAU DE L'AUDITEUR GÉNÉRAL, 5 février 1924.

MONSIEUR,—Le 24 décembre dernier on a adopté un arrêté en Conseil (C.P. 60/2521), basé sur un rapport de la Commission du Service civil, accordant la

permanence à un certain nombre de fonctionnaires du ministère des Affaires indiennes à partir du 1er avril 1923.

Au nombre des fonctionnaires ainsi nommés permanents je trouve le nom de J. R. McGregor, agent des Indiens, classe 4, à Gore Bay, Ontario. M. McGregor fut nommé agent le 4 juillet 1916, à un traitement de $800 et toucha ce même traitement jusqu'à l'époque de la reclassification. Sa position fut alors classifiée comme agent des Indiens, classe 4, et son traitement fut porté à $1,440 à partir du 1er avril 1919, soit au minimum de sa classe. Le traitement de M. McGregor resta à ce chiffre jusqu'au 1er avril 1922, lorsqu'on le porta à $1,560 (l'étape suivante) en vertu d'un certificat émis par la Commission du Service civil le 11 mai 1922. Le 1er avril 1923 son traitement fut de nouveau augmenté et porté à $1,680 en vertu d'un certificat émis le 21 février 1923.

Je vous ferai remarquer que M. McGregor n'avait pas droit aux augmentations accordées le 1er avril 1922 et le 1er avril 1923, à mon avis, s'il n'était que fonctionnaire temporaire jusqu'au moment où on adopta l'arrêté en Conseil, soit le 24 décembre 1923, et qu'en conséquence sa nomination ne devrait comporter que le traitement auquel il a légalement droit, à savoir, $1,440.

Je suis, monsieur, votre obéissant serviteur,

WM. KEARNS, *A.G. adj.*

Le secrétaire de la Commission du Service civil.

COMMISSION DU SERVICE CIVIL, 11 février 1924.

MONSIEUR,—J'accuse réception de votre lettre du 5 courant au sujet de M. J. R. McGregor, agent des Indiens, classe 4, à Gore Bay, Ont. La Commission du Service civil a approuvé les augmentations en vigueur à partir du 1er avril 1922 et du 1er avril 1923 dont il est question dans votre lettre, parce qu'elle croyait que M. McGregor était permanent au sens donné à cette expression par le ministère de la Justice. Le ministère des Affaires indiennes avait informé la Commission que tous les agents des Indiens avaient été nommés régulièrement à des positions permanentes par les autorités compétentes.

La Commission avait approuvé les augmentations de traitement lorsqu'elle apprit que M. McGregor n'était que temporaire; en effet elle apprit la chose lorsque le ministère lui demanda de le nommer permanent en vertu des dispositions du C.P. 2958. Vu que M. McGregor ne peut être considéré que comme temporaire jusqu'au moment des nominations permanentes en bloc, je suis de votre avis que les augmentations de traitement accordées le 1er avril 1922 et le 1er avril 1923 n'étaient pas légalement autorisées aux termes de la loi du Service civil, et qu'en conséquence M. McGregor n'avait droit qu'à un traitement de $1,440 par année en étant nommé permanent.

Je suis, monsieur, votre obéissant serviteur,

WM. FORAN, *secrétaire.*

L'Auditeur général adjoint.

BUREAU DE L'AUDITEUR GÉNÉRAL, 19 février 1924.

MONSIEUR,—Le 24 décembre dernier on a adopté un arrêté en Conseil (C.P. 60/2521), basé sur un rapport de la Commission du Service civil, accordant la permanence à un certain nombre de fonctionnaires du ministère des Affaires indiennes, à partir du 1er avril 1923. Au nombre des fonctionnaires ainsi nommés permanents je trouve le nom de J. R. McGregor, agent des Indiens, classe 4, à Gore Bay, Ont.

M. McGregor fut nommé agent le 4 juillet 1916, à un traitement de $800 et toucha ce même traitement jusqu'à l'époque de la reclassification. Sa position fut

alors classifiée comme agent des Indiens, classe 4, et son traitement fut porté à $1,440 à partir du 1er avril 1919, soit au minimum de sa classe. Le traitement de M. McGregor resta à ce chiffre jusqu'au 1er avril 1922, lorsqu'on le porta à $1,560 (l'étape suivante) en vertu d'un certificat émis par la Commission du Service civil le 11 mai 1922. Le 1er avril 1923 son traitement fut de nouveau augmenté et porté à $1,680 en vertu d'un certificat émis le 21 février 1923.

Je fis remarquer au secrétaire de la Commission du Service civil que M. McGregor n'avait pas droit aux augmentations accordées le 1er avril 1922 et le 1er avril 1923, à mon avis, puisqu'il n'était que fonctionnaire temporaire jusqu'au 24 décembre lorsqu'on adopta l'arrêté en Conseil, et qu'en conséquence sa nomination permanente ne devrait comporter que le traitement auquel il a légalement droit, à savoir, $1,440; et celui-ci me répondit comme suit:

"La Commission avait approuvé les augmentations de traitements lorsqu'elle "apprit que M. McGregor n'était que temporaire; en effet elle apprit la chose "lorsque le département lui demanda de le nommer permanent en vertu des "dispositions du C.P. 2958. Vu que M. McGregor ne peut être considéré que "comme temporaire jusqu'au moment des nominations permanentes en bloc, je "suis de votre avis que les augmentations de traitement accordées le 1er avril 1922 "et le 1er avril 1923 n'étaient pas légalement autorisées aux termes de la loi du "Service civil, et qu'en conséquence M. McGregor n'avait droit qu'à un traitement "de $1,440 par année en étant nommé permanent."

Je serais heureux de savoir ce que vous avez l'intention de faire dans ce cas.

Je suis, monsieur, votre obéissant serviteur,

WM. KEARNS, *A.G. adj.*

Le sous-surintendant général des Affaires indiennes.

MINISTÈRE DES AFFAIRES INDIENNES, 9 mai 1924.

MONSIEUR,—Relativement à votre lettre du 19 février dernier concernant le traitement payé à M. J. R. McGregor, agent des Indiens à Gore Bay, Ont., depuis le 1er avril 1922, je vous ferai remarquer que nous avons discuté la question avec la Commission du Service civil, et que de concert avec elle nous avons soumis un mémoire au Conseil du Trésor recommandant que la permanence de M. McGregor date du 1er avril 1921. Le secrétaire du Conseil du Trésor m'apprend que celui-ci, à une réunion tenue le 1er du mois courant, a étudié notre recommandation et qu'il a décidé que les effets de telles recommandations ne seraient rétroactifs qu'au premier avril de l'exercice en cours et, en conséquence, il n'a pas recommandé l'adoption de notre requête au Conseil.

Par suite de la décision du Conseil du Trésor, M. McGregor a reçu $120 de trop au cours de l'exercice 1922-23, $240 en 1923-24 et $20.00 pour le mois d'avril de l'exercice présent, ce qui fait un total de $380.00 au 31 avril dernier. Cependant d'un autre côté M. McGregor aurait eu droit à $59.00 de plus en allocation de vie chère pour 1922-23 et à $110.00 de plus pour 1923-24, ce qui fait un total de $170.00. Si vous déduisez cette somme des $380.00, M. McGregor a reçu en tout $210.00 de trop. Cependant je comprends qu'on ne peut pas tirer sur le crédit des allocations de vie chère de l'année courante pour payer les allocations de l'année précédente, et ainsi il ne nous est pas loisible de diminuer la surpaye en puisant à cette source.

Comme le remboursement de ces $380.00 embarrasserait sérieusement M. McGregor, et comme il n'est aucunement responsable de cette erreur, j'espère qu'on trouvera une solution le relevant de cette obligation.

Votre obéissant serviteur,

D. C. SCOTT, *S.S.G.*

L'Auditeur général.

Crédit 274, Indiens de Québec et d'Ontario. Paiements pour services spéciaux à un médecin recevant un traitement

BUREAU DE L'AUDITEUR GÉNÉRAL, 3 mai 1924.

MONSIEUR,—Le docteur W. H. Woods, de Mount-Bridges, Ont., occupe depuis quelques années la position de médecin des Indiens, qui le tient occupé une partie du temps et pour laquelle il reçoit un traitement de $1,700 par année. Durant les exercices 1922-23 et 1923-24, on lui a payé les sommes suivantes, en sus de son traitement, pour des services professionnels spéciaux qu'il a rendus aux Indiens:

1922-23, chèque n° 938 crédit d'Ontario et Québec..	$180.50
1922-23, chèque n° 267, crédit de l'enseignement..	76.00
1923-24, chèque n° 1056, crédit de l'enseignement..	150.00
Total..	$406.50

La classification se lit comme suit, relativement au traitement des médecins:

"Traitement. Jusqu'à $175 par mois pour service intermittent, subordonnément au temps requis, à la population et aux conditions de la région dont il s'agit. Pour le moment, les taux en cours seront maintenus; lors d'une nouvelle nomination, ou dans le cas où un remaniement se ferait, la valeur des services à rendre sera déterminée par le ministère et la Commission du Service civil." C'est pourquoi je crois que ces paiements additionnels au traitement n'auraient pas dû être faits au docteur Woods sans l'approbation de la Commission du Service civil.

Votre humble serviteur,

Wm. KEARNS, *A.G. adj.*

Au Surintendant adjoint des Affaires indiennes.

REMARQUE.—On n'avait pas encore répondu à cette lettre au moment de l'impression du présent rapport.

Crédit 275, Indiens du Manitoba, etc.: Paiements faits par un agent des Indiens avant d'avoir reçu les fonds du ministère

BUREAU DE L'AUDITEUR GÉNÉRAL, 13 février 1924.

MONSIEUR,—Le 23 avril 1923, on émit le chèque n° 51, au montant de $400, imputable sur le crédit du Manitoba et du Nord-Ouest, en faveur de R. E. Osborn, agent des Indiens à Broadview, "en fidéicommis" pour des réparations à la résidence de l'agent de Crooked-Lake. M. Osborn reçut ce chèque le 28 avril et le déposa le même jour, je suppose, au crédit de son compte de "fidéicommis". D'après les reçus présentés par M. Osborn pour justifier ses déboursés de ce chef, il fit les paiements suivants à M. J. Woodward:—

24 avril.	Salaires des ouvriers pour réparations à la résidence de l'agent..	$130 00
5 mai.	Salaires, compte de construction..	75 00
5 mai.	Salaires, réparations à la résidence de l'agent (payé à Mme Woodward)..	25 00
12 mai.	Salaires, compte de construction et réparations à la résidence de l'agent..	50 00
22 mai.	Réparations à la résidence de l'agent et compte de construction..	120 00
	Total..	$400 00

Ces reçus n'indiquent pas si M. Woodward a été employé à salaire pour faire ces réparations, ou s'il devait recevoir la somme convenue de $400 pour le travail à exécuter. Dans le premier cas, l'agent devrait mentionner dans son rapport le taux du salaire payé par jour et le nombre de jours de travail; dans l'alternative, on devrait me fournir une copie du contrat accordé à M. Woodward.

On remarquera que le premier paiement de $100 fut fait à M. Woodward le 24 avril, c'est-à-dire quatre jours avant que l'on n'ait reçu l'avance de votre ministère. Ce premier paiement a sans doute été fait à même le compte de fidéicommis de M. Osborn avec de l'argent destiné à d'autres fins. Je voudrais vous rappeler, comme je le disais dans ma lettre du 22 juin 1923, relativement à un cas semblable à l'agence de Blackfoot, que le détournement des fonds de fidéicommis, même s'il est temporaire, ne devrait être pratiqué dans aucun cas, mais que ces fonds devraient être gardés jalousement pour les fins spéciales auxquelles ils sont destinés.

Votre humble serviteur,

WM. KEARNS, *A.G. adj.*

Au Surintendant général adjoint des Affaires indiennes.

MINISTÈRE DES AFFAIRES INDIENNES, le 14 mars 1924.

MONSIEUR,—En réponse à votre lettre du 13 février dernier, relativement au chèque de $400, n° 51, émis en fidéicommis en faveur de M. R. E. Osborn et imputable sur notre crédit du Manitoba et du Nord-Ouest, pour des réparations à la résidence de l'agent de Crooked-Lake, j'ai l'honneur de vous transmettre les explications de M. Osborn:

"Le 23 avril 1923, j'ai reçu un chèque provisoire de $300 du commissaire Graham destiné à être appliqué au contrat Woodward et, le 24 avril, je fis à M. Woodward le paiement dont vous parlez dans votre lettre, à même cette somme de $300.

Le 28 avril, je reçus le chèque de $400, n° 51, du ministère et, le même jour j'adressai un chèque de $300 au commissaire Graham pour lui rembourser la somme reçue de lui le 23; le paiement de $130 se trouva ainsi couvert par le chèque n° 51.

On verra par cette explication que je n'ai pas utilisé les fonds en fidéicommis pour payer M. Woodward."

Quant au contrat conclu avec M. Woodward, nous vous en avons adressé une copie le 6 novembre dernier et je vous en expédie aujourd'hui un double.

Votre humble serviteur,

J. D. McLEAN, *Sous-ministre adjoint.*

A l'Auditeur général adjoint.

BUREAU DE L'AUDITEUR GÉNÉRAL, le 17 mars 1924.

MONSIEUR,—J'ai reçu votre lettre du 14 courant (dossier 21-108), en réponse à la mienne du 13 février relativement au chèque de $400, n° 51, émis le 23 avril 1923, en faveur de M. R. E. Osborn, pour des réparations à la résidence de l'agent de Crooked-Lake.

Dans votre réponse, vous citez l'explication de M. Osborn, dans laquelle il dit qu'il a reçu un chèque provisoire de $300, du commissaire Graham, en vue du contrat Woodward et que le 25 avril, lorsqu'il eut reçu le chèque de $400 d'Ottawa, il remboursa les $300 à M. Graham.

J'aimerais à savoir sur quels fonds M. Graham a fait cette avance. A ma connaissance, M. Graham ne détient que quatre fonds en fidéicommis: le compte d'augmentation de la production, le compte des entrepôts, le compte des baux de pâturages et le compte des groupes d'Indiens. On ne pouvait faire une avance à même ces comptes sans détourner temporairement l'argent gardé pour des fins spéciales.

Votre humble serviteur,

WM. KEARNS, *A.G. adj.*

Au Surintendant général adjoint des Affaires indiennes.

MINISTÈRE DES AFFAIRES INDIENNES, le 19 mars 1924.

MONSIEUR,—En réponse à votre lettre du 17 courant, concernant une avance de $300 faite par le commissaire Graham de Regina à M. R. E. Osborn, agent des Indiens à Crooked-Lake, je dois vous dire que M. Graham a fait cette avance à même le compte des groupes d'Indiens.

Votre humble serviteur,

J. D. McLEAN, *sous-ministre adjoint.*

A l'Auditeur général adjoint.

Crédit 275, Indiens du Manitoba, etc.: Emploi d'un commis à l'agence du petit lac des Esclaves sans l'autorisation voulue

BUREAU DE L'AUDITEUR GÉNÉRAL, le 5 novembre 1924

MONSIEUR,—Le compte de vos dépenses pour l'exercice financier 1923-24 indique que M. B. Wray a été employé par l'agent des Indiens, Harold Laird, à titre de commis à l'agence du petit lac des Esclaves, du 6 juillet au 25 septembre et du 9 octobre au 31 décembre 1923 avec un traitement de $100 par mois.

Je n'ai obtenu aucun certificat de la Commission du Service civil autorisant l'emploi de ce monsieur. Veuillez me laisser savoir si cet emploi a été autorisé par la Commission ou de quelle autorité on l'a employé pendant plus d'un mois.

Votre humble serviteur,

WM KEARNS, *A.G. adj.*

Au Surintendant général adjoint des Affaires indiennes.

MINISTÈRE DES AFFAIRES INDIENNES, le 7 novembre 1924.

MONSIEUR,—En réponse à votre lettre du 5 courant, relativement à l'emploi de M. B. Wray comme commis à l'agence du petit lac des Esclaves, du 6 juillet au 25 septembre et du 9 octobre au 31 décembre 1923, je dois vous dire qu'on avait besoin des services d'un commis pendant le paiement des annuités, mais l'agent des Indiens aurait dû avertir le département d'avance, pour que la Commission du Service civil pût faire la nomination d'une manière régulière. Il a manqué à cette obligation et a employé M. Wray sans consulter le ministère. Nous avertissons l'agent qu'à l'avenir ces nominations devront être faites par la Commission qui désignera les personnes à employer.

Votre humble serviteur,

J. D. McLEAN, *Sec.*

A l'Auditeur général adjoint.

Crédit 276, Indiens de la Colombie-Britannique: Ajustement de paiements faits antérieurement à la Columbia Coast Mission, Inc. pour frais d'hôpital, etc.

BUREAU DE L'AUDITEUR GÉNÉRAL, le 22 août 1924.

MONSIEUR,—Le chèque n° 1579, de 1923-24, imputable sur le crédit de la Colombie-Britannique, au montant de $797.15 et à l'ordre de la *Columbia Coast Mission Inc.*, a été émis en paiement d'anciens comptes encore en souffrance le 1er janvier 1923. Ces comptes se subdivisent ainsi:

Comptes de 1918-19	$ 70 00
" 1919-20	267 75
" 1920-21	324 55
" 1921-22	172 75
" 1922-23	70 10
	$905 15
Déduction pour 183 jours d'hospitalisation	183 00
	$722 15
Services du médecin	75 00
Total	$797 15

Pendant la période couverte par ces comptes, vous avez fait les paiements suivants à la *Columbia Coast Mission*:

Année	Allocation pour services de médecins	Traitements
1918-19	$600 00	$436 00
1919-20	600 00	483 25
1920-21	724 99	729 00
1921-22	850 00	327 00
1922-23	850 00	403 00

Vu que vous avez fait des paiements chaque année, tant pour les services de médecins que pour les frais d'hôpital, je dois vous demander une explication

du paiement en question. Cette institution recevant une allocation annuelle pour des services médicaux, veuillez expliquer le paiement de $750.00 pour les services du médecin.

Ce compte a été certifié par M. W. E. Ditchburn, inspecteur en chef des agences indiennes, et je suppose qu'il a étudié les circonstances dans lesquelles on a présenté ce compte. Dans ce cas, j'aimerais à avoir une copie de son rapport.

Votre humble serviteur,

G. GONTHIER, *A.G.*

Au Surintendant général adjoint des Affaires indiennes.

MINISTÈRE DES AFFAIRES INDIENNES, le 25 août 1924.

MONSIEUR,—En réponse à votre lettre du 2 courant, relativement à un paiement de $797.15 fait à la *Columbia Coast Mission*, par le chèque nº 1579, de 1923-24, j'ai l'honneur de vous transmettre copie d'un rapport daté du 22 août 1923, par M. W. E. Ditchburn qui a fait une enquête sur ce cas.

Votre humble serviteur,

J. D. McLEAN, *Sous-ministre adjoint.*

A l'Auditeur général.

BUREAU DES AGENCES INDIENNES, VICTORIA, C.-B., 22 août 1923.

MONSIEUR,—En réponse à votre lettre du 11 avril dernier, relativement à la demande de la *Columbia Coast Mission* pour le remboursement de comptes qu'elle ne peut percevoir d'Indiens qui ont été hospitalisés et qui ont reçu des soins médicaux à l'hôpital Saint-George, d'Alert Bay, et formant un montant de $915.15, je dois vous dire que cette somme comprend $57 pour l'année 1918, et $24.75 pour 1919 (jusqu'à la fin de mars 1920), un total de $81.75. Ces comptes représentent des sommes dues par des Indiens et qu'on pensait pouvoir recouvrer, ce qui a été impossible. Il y a donc un solde de $823.40 pour la période 1920-21 et jusqu'à la fin de décembre 1922, soit $445 pour 1920, $297.30 pour 1921 et $81.10 jusqu'au 31 décembre 1922.

Après une enquête dans chaque cas, on en est venu à la conclusion que l'hôpital ne pourra rien recouvrer des Indiens et je crois que le ministère devrait payer ces comptes. Dans un certain nombre de cas cependant, le ministère a déjà payé certaines sommes au taux de $1 par jour pour frais d'hôpital, à savoir: Jim Adams, 2 jours; Mde J. Humchit, 62 jours; Mde Kitty Edwards, 4 jours; Mde Mollie Hall, 49 jours; Tommy Moon, 20 jours; Louis Williams, 46 jours, soit un total de $183.00 qui devrait être déduit de la somme demandée, ce qui laisserait un solde de $722.15.

J'ai discuté ce point avec M. Barton, le secrétaire de la *Columbia Coast Mission,* mais, tout en admettant que cette somme de $183.00 a déjà été payée, il prétend que si l'on opère cette déduction, il faudra ajouter $75 pour les services du médecin, vu que l'on n'avait demandé que des honoraires nominaux dans les comptes adressés aux Indiens. Cet argument a beaucoup de valeur et j'alloue donc cette somme dans mon état. J'inclus une copie de la lettre de M. Barton pour votre propre information.

Relativement à votre critique du relevé financier qui vous a été soumis par le secrétaire de l'hôpital, principalement au sujet des recettes en espèces pour l'année 1920, qui ont été de $1,943.80, alors que la valeur totale des services rendus pendant l'année n'était que de $1,677.00, M. Barton m'informe que la différence représente la perception d'anciens comptes.

Ci-inclus, vous trouverez le certificat n° 26A, comme suit:

Compte présenté..	$905 15
Moins 183 jours d'hospitalisation déjà payés à $1 par jour..	183 00
	$722 15
Services médicaux..	75 00
Total..	$797 15

Je vous demanderais de payer ce compte au plus tôt, car l'hôpital a été détruit par un incendie, il y a quelques jours.

Votre tout dévoué,
W. E. DITCHBURN, *inspecteur en chef.*

A l'Auditeur général.

COLUMBIA COAST MISSION, VANCOUVER, le 17 juillet 1923.

CHER M. DITCHBURN,—A la suite de notre conversation relative au paiement par le département des comptes laissés en souffrance par des Indiens indigents, je ne suis pas de votre avis que le ministère devrait déduire l'allocation accordée dans certains cas, car cela ne s'est pas fait jusqu'à présent. Cependant, si le ministère est de votre avis, je demanderais que l'on accorde l'allocation ordinaire d'hospitalisation de $2.50 par jour dans les cas ci-dessous mentionnés. En préparant nos comptes, nous ne nous attendions pas au remboursement de l'allocation et, quelle qu'ait pu en être la raison, je sais que le médecin a fait des déductions aux Indiens dans l'espoir qu'ils pourraient payer eux-mêmes.

Mde J. Humsida a été à l'hôpital du 8 février au 10 avril 1920, 62 jours

comptés à..	$126 00	(les honoraaires médicaux n'étant que
de $4.50) à $2.50.. ..	155 00	
	$29 00	à ajouter.

Mde Mildred Hall a été à l'hôpital du 8 février au 29 mars 1920, 50 jours

comptés à..	$102 00	(les honoraires médicaux n'étant que
de $2) à $2.50..	125 00	
	$23 00	à ajouter.

Louis Williams a été à l'hôpital du 4 janvier au 19 février 1920, 46 jours

comptés à..	$92 00	(les honoraires médicaux n'étant que
de $15.50) à $2.50..	115 00	
	$23 00	à ajouter.

Il faudrait donc ajouter $75.00 à ces trois comptes.

Dans le cas d'Alf. A. Thompson, qui a été à l'hôpital du 13 novembre au 7 avril 1921, soit 146 jours, on n'a demandé que le taux ordinaire de l'hôpital à $2.50 par jour et $25.00 pour les soins médicaux, bien qu'il ait fallu le soigner pour de graves brûlures. Dans son cas le médecin a fait une réduction spéciale espérant être payé et, si l'on décide de déduire l'allocation, nous devrions aussi ajouter au moins $25 pour les soins du médecin.

Je reconnais que cette demande a plutôt trait à une allocation spéciale et je vous demanderais de nous accorder la plus généreuse considération, vu les besoins financiers de notre œuvre.

Votre tout dévoué,
T. E. BARTON, *Sec.-trés.*

W. E. DITCHBURN, Inspecteur en chef des agences indiennes, Victoria, C.-B.

Crédit n° 276, Indiens de la Colombie-Britannique: Octroi pour reconstruire l'hôpital St-Georges, baie Alert

BUREAU DE L'AUDITEUR GÉNÉRAL, 22 août 1924.

MONSIEUR,—J'ai reçu une copie d'un arrêté en Conseil (C.P. n° 2498) en date du 22 décembre 1923, autorisant le paiement, sur le crédit voté pour les Indiens de la Colombie-Britannique, d'une somme de $5,000.00, à titre de contribution pour la reconstruction de l'hôpital Saint-Georges de la baie Alert, C.-B., hôpital administré par la *Columbia Coast Mission, Inc.*, et qui fut détruit par un incendie le 18 août 1923.

Je désire vous faire remarquer que, malgré que cet hôpital puisse rendre bien des services aux Indiens de la Colombie-Britannique, il n'a aucune relation directe avec l'administration des Affaires indiennes, à part de remplacer le conseiller médical ordinaire pour lequel votre ministère paie un salaire de $850 par année; cette institution reçoit en plus $1.00 par jour pour les Indiens qui y sont reçus.

Je suis d'avis que tous les octrois qui ne sont pas présentés comme tels au gouvernement fédéral doivent être couverts spécialement par un acte du Parlement.

Je demeure, monsieur, obéissant serviteur

WM. KEARNS, *A.G. adj.*

Au sous-surintendant général des Affaires indiennes.

NOTE.—Au moment d'aller sous presse, nous n'avons reçu aucune réponse à la lettre ci-dessus.

Crédit n° 278, En général: Allocation au commissaire W. G. Graham pour usage d'automobile

BUREAU DE L'AUDITEUR GÉNÉRAL, 19 novembre 1924.

MONSIEUR,—En examinant les comptes de la dépense pour l'exercice financier 1923-24, je trouve que M. W. G. Graham, le commissaire de Régina, a reçu $60 par mois à titre d'allocation pour l'usage de son propre automobile, à part la période écoulée du 9 octobre au 29 février pendant laquelle on lui a payé les frais de voyages réellement faits par lui.

Veuillez me dire sur quoi le ministère s'est basé pour payer cette allocation à M. Graham, et aussi sur quelle base le montant de cette allocation est calculé.

Je puis vous faire remarquer que l'on fournit déjà un chauffeur et un garage à M. Graham en sus de la dite allocation.

Je demeure, monsieur,

Votre obéissant serviteur,

Wm. KEARNS, *A.G. adj.*

Au sous-surintendant des Affaires indiennes.

NOTE.—Au moment d'aller sous presse, nous n'avons reçu aucune réponse à la lettre ci-dessus.

Crédit n° 279, Instruction des Indiens: Paiement des frais de déménagement aux instituteurs

BUREAU DE L'AUDITEUR GÉNÉRAL, 2 février 1924.

MONSIEUR,—Mon attention a été attirée sur le fait que dans quelques cas on alloue aux instituteurs, lors de leur nomination dans une école affectée à

l'instruction des Indiens, les frais de déménagement de leur lieu de résidence au lieu de leur emploi.

Votre service scolaire m'a donné à comprendre que ces frais ne sont autorisés que dans quelques cas spéciaux à la Colombie-Britannique, lorsque l'école se trouve située dans une localité très éloignée et qu'il est difficile d'avoir un instituteur qui consente à prendre charge de l'école, à moins de lui remettre ses frais de déménagement.

Je désire vous faire remarquer qu'on n'a pas coutume d'allouer à une personne nommée dans le service civil ses frais de déménagement du lieu de sa résidence au lieu de son emploi. Quand on a des raisons spéciales on peut considérer la plausibilité d'autoriser ces frais, mais ceux-ci ne peuvent être imputés au compte des frais de voyage ordinaires, et sont essentiellement des frais de déménagement qui nécessitent une approbation du Conseil de la Trésorerie.

Je demeure, Monsieur,
Votre obéissant serviteur,
Wm. KEARNS, *A.G. adj.*

Au sous-surintendant des Affaires indiennes.

MINISTÈRE DES AFFAIRES INDIENNES, 7 février 1924.

Cher monsieur KEARNS,—J'ai reçu votre honorée du 2 courant relative aux frais de déménagement dans le cas des instituteurs pour les écoles des Indiens, et en réponse, je dois vous dire que l'on a attiré l'attention du surintendant de l'Instruction des Indiens sur les règlements qui s'appliquent dans ces cas. A l'avenir, nous demanderons l'autorisation du Conseil de la Trésorerie lorsque nous croirons nécessaire de payer les frais de déménagement des instituteurs à notre emploi.

Bien à vous,
D. C. SCOTT, *S.S.G.*

A l'Auditeur général adjoint.

Crédit n° 279, Instruction des Indiens: Paiements à l'inspecteur de construction au pensionnat du lac Fraser

BUREAU DE L'AUDITEUR GÉNÉRAL, 25 février 1924.

MONSIEUR,—Je désire attirer votre attention sur les paiements faits par vous, depuis juillet 1922, à M. Myles Morley, comme inspecteur de construction au pensionnat des Indiens du lac Fraser.

M. Morley a reçu, durant l'exercice financier 1922-23, $6 par jour pour 224 jours, soit tous les jours inclus entre le 16 juillet 1922 au 28 février 1923, à l'exception de 4 jours en juillet. Durant l'exercice financier courant, il a reçu le même traitement continu du 1er mars au 31 mai. En examinant les rapports des années précédentes, je constate que M. Morley a reçu le même taux de traitement d'une manière continue du 15 octobre 1919 au 22 février 1922, alors qu'il faisait de l'inspection pour d'autres écoles.

Les taux établis dans la liste de classification pour la position d'inspecteur de construction sont les suivants:

Traitement mensuel: $100, $105, $110, etc., à $140.

Traitement quotidien: Suivant les taux courants sans dépasser $7 par jour pour le temps du service.

A mon avis, cela signifie que lorsque l'emploi d'inspecteur n'est pas continu, il peut recevoir jusqu'à $7 par jour pour les journées de travail réel, mais que

lorsque l'emploi est continu, il faut appliquer le taux de traitement mensuel. Les taux courants payés durant tout un mois ne devraient pas dépasser le taux mensuel fixé à $140.

Je voudrais aussi attirer votre attention sur les dates d'émission des certificats de la Commission du Service civil relativement à l'emploi de M. Morley. Le 9 février 1923, la Commission a émis un certificat pour une période de 6 mois à partir du 16 juillet 1922, et à la même date un autre certificat prolongeant cet emploi jusqu'au 16 mars; de nouveau le 19 juin, elle émit un autre certificat valable jusqu'au 16 juillet. Vu que M. Morley a reçu son traitement régulièrement de mois en mois, il semble que ses chèques ont été émis dans plusieurs cas avant l'autorisation de l'emploi. J'aime à croire que vous verrez à empêcher de semblables irrégularités à l'avenir.

Je demeure, monsieur,

Votre obéissant serviteur,

WM KEARNS, *A.G. adj.*

Au sous-surintendant général des Affaires Indiennes.

MINISTÈRE DES AFFAIRES INDIENNES, 27 février 1924.

CHER MONSIEUR,—J'accuse réception de votre lettre du 25 courant au sujet des paiements faits depuis juillet 1922 par ce ministère, à M. Myles Morley, à titre d'inspecteur de construction au pensionnat des Indiens du lac Fraser. J'ai pris en note ce que vous dites, c'est-à-dire que lorsqu'un inspecteur de construction est employé d'une manière continue durant un mois, ses services doivent être rémunérés au taux mensuel.

En réponse je dois vous dire que les certificats de nomination temporaire ont été émis par la Commission du Service civil pour certaines périodes spécifiées avec rémunération de $6 par jour. Aucune mention n'a été faite du taux mensuel de traitement, et le ministère a payé d'après le taux spécifié sur les certificats, Cependant, à l'avenir nous prendrons comme guide votre interprétation des règlements, et pour l'emploi d'inspecteurs de construction, nous spécifierons que le taux de traitement sera de $6 par jour, mais que le total pour un mois ne devra pas dépasser le montant de $140, le maximum prévu par la classification.

J'ai aussi noté le dernier paragraphe de votre lettre.

Bien à vous,

D. C. SCOTT, *S.S.G.*

A l'Auditeur général adjoint.

Crédit n° 279, Instruction des Indiens: Paiements à Wyatt-Ireland, Limited, pour réparations à l'école des Indiens d'Elkhorn

BUREAU DE L'AUDITEUR GÉNÉRAL, 23 mai 1924.

MONSIEUR,—Messieurs Wyatt-Ireland, Limited de Winnipeg ont reçu le montant de $80,360.36 durant l'exercice financier 1923-24 pour réparations à l'école des Indiens d'Elkhorn. D'après les comptes reçus à ce bureau, les paiements ont été faits sur la base du prix de revient plus 10 p. 100.

Après une enquête faite dans votre service de comptabilité, ce bureau a compris que MM. Wyatt-Ireland, Limited, n'avaient pas de contrat pour l'exécution de ce travail. Les notes placées sur les états de compte semblent indiquer que le travail a été autorisé par la lettre de votre ministère portant le n° 106-0-5D en date du 20 juillet 1923; je dois vous demander de me fournir une copie de cette lettre.

L'article 36 de la Loi des Travaux publics dit: "Quand il y a lieu de construire quelque ouvrage, sous la direction d'un ministère du gouvernement, le ministre qui a la charge de ce ministère demande des soumissions, pour l'exécution de cet ouvrage, au moyen d'annonces publiques, excepté dans le cas (*a*) d'urgence, alors que les délais nuiraient à l'intérêt public; ou

(*b*) alors que la nature des travaux est telle que ceux-ci peuvent s'exécuter avec plus de célérité et d'économie par les fonctionnaires et par les employés du ministère; ou

(*c*) dans le cas où le coût estimé de l'entreprise n'atteint pas cinq mille dollars, et le ministre est d'avis, vu la nature des travaux, qu'il n'est pas à propos de demander des soumissions."

Le paragraphe 2 du même article exige que chaque fois qu'il est demandé des soumissions, toutes les soumissions reçues doivent être soumises au Gouverneur en Conseil et l'entreprise est adjugée sous la direction du Gouverneur en Conseil.

Vu qu'on ne semble pas avoir demandé des soumissions dans ce cas, je dois vous prier de me dire en vertu de quelle clause de l'article cité ces travaux ont été exécutés sans soumissions.

Je demeure, monsieur, votre obéissant serviteur,

WM KEARNS, *A.G. adj.*

Au sous-surintendant général des Affaires indiennes.

MINISTÈRE DES AFFAIRES INDIENNES, 7 juillet 1924.

CHER MONSIEUR,—J'accuse réception de votre lettre du 23 mai au sujet des dépenses pour réparations et changements à l'école industrielle d'Elkhorn.

Cet ouvrage a été exécuté en vertu de l'autorité du ministre conformément à l'article 36, paragraphe "A" de la Loi des Travaux publics à cause de l'urgence. Le département a pendant quelque temps étudié la réouverture de l'école sous les auspices de l'Eglise anglicane, et lorsqu'il a été enfin décidé d'en agir ainsi, on a cru nécessaire de faire exécuter les travaux immédiatement. Les changements et les réparations à cette école ont été faits sous la surveillance d'un fonctionnaire du ministère des Travaux publics qui a certifié tous les comptes. L'édifice était dans un état de délabrement, vu qu'il n'avait pas été occupé pendant cinq ans.

Comme vous me l'avez demandé, je vous envoie ci-inclus copie de la lettre du 20 juillet 1923.

Bien à vous,

D. C. SCOTT, *S.S.G.*

A l'Auditeur général adjoint.

MINISTÈRE DES AFFAIRES INDIENNES, 20 juillet 1924.

CHER MONSIEUR,—Au sujet des réparations requises au système de chauffage de distribution d'eau et de l'égout, et à l'édifice de l'école industrielle d'Elkhorn, je vous envoie ci-inclus copie d'un rapport reçu de M. R. Thomson, ingénieur en mécanique du ministère des Travaux publics, de Winnipeg, où se trouvent décrits les travaux à faire pour remettre en état l'édifice et le matériel.

Vous êtes autorisé à faire exécuter ce travail tel que recommandé par M. Thomson, et à employer la maison Wyatt & Ireland, 505 Edifice Lombard de Winnipeg pour entreprendre les travaux. L'entrepreneur sera payé d'après le coût justifié plus 10 p. 100. Il sera donc nécessaire d'avoir des comptes tenus en détail par l'entrepreneur, qui devra en outre vous fournir tous les détails concernant la main-d'œuvre et les matériaux. Ces comptes seront soigneusement vérifiés et envoyés au ministère.

M. Thomson a laissé entendre qu'il voulait fournir aux entrepreneurs des instructions détaillées au sujet de ces travaux, et je vous demande de le consulter à ce sujet. Le ministère serait très heureux de savoir qu'il vous rend tous les services en son pouvoir pour hâter l'achèvement des travaux. Je vous demande de tenir le ministère au courant de temps en temps des progrès faits dans l'exécution des travaux.

Comme vous me l'avez demandé, je vous retourne le bleu du puisard que vous aviez envoyé au ministère.

Pour que l'édifice soit prêt pour l'automne, il faut que le travail décrit dans le rapport de M. Thomson soit exécuté avec toute la célérité possible.

Votre obéissant serviteur,

A. F. MACKENZIE, *sous-min. adj.*

A JOHN R. BUNN, inspecteur des agences indiennes, Winnipeg, Man.

Crédit n° 279, Instruction des Indiens: Octroi pour l'érection d'une aile à l'école des Indiens de St-Bruno

BUREAU DE L'AUDITEUR GÉNÉRAL, 16 juin 1924.

MONSIEUR,—Le chèque n° 6370 émis dans le mois de mars dernier et imputé sur le crédit pour l'instruction des Indiens a servi à payer la somme de $10,775 au Rév. C. Falher, O.M.I., à titre d'octroi pour l'érection d'une aile au pensionnat des Indiens de St-Bruno qui fut détruit par un incendie au cours de l'hiver 1923-24.

D'après les pièces soumises pour justifier ce paiement, votre ministère, avec l'approbation du surintendant général des Affaires indiennes, offrit à l'évêque d'Athabaska un octroi de $12,000 pour la reconstruction de ce pensionnat. Les autorités ecclésiastiques devaient fournir la main-d'œuvre, et aussi présenter les comptes acquittés de l'achat et du transport des matériaux. Le paiement en question représente le montant des comptes acquittés qui ont été présentés, mais il y a un grand nombre de ces comptes, attachés aux pièces, qui ne donnent que le montant en bloc, sans spécifier les détails concernant les quantités et le prix des matériaux fournis.

Je suis d'avis qu'il faut obtenir l'autorisation du Gouverneur en Conseil avant de faire une dépense de cette nature.

Je demeure, monsieur, votre obéissant serviteur,

WM KEARNS, *A.G. suppléant.*

Au sous-surintendant général des Affaires indiennes.

MINISTÈRE DES AFFAIRES INDIENNES, 24 juin 1924.

CHER MONSIEUR KEARNS,—J'accuse réception de votre lettre du 16 courant au sujet du paiement par ce ministère d'un octroi pour l'érection d'une aile au pensionnat de St-Bruno. J'ai pris note pour l'avenir de votre opinion exigeant l'autorisation du Gouverneur en Conseil avant de faire des dépenses de cette nature.

Bien à vous,

D. C. SCOTT, *S.S.G.*

A l'Auditeur général adjoint.

BUREAU DE L'AUDITEUR GÉNÉRAL, 26 juin 1924.

MONSIEUR,—J'ai reçu votre lettre du 24 courant en réponse à la mienne du 16 au sujet d'un octroi pour l'érection d'une aile au pensionnat de St-Bruno.

Dans votre réponse vous dites que vous avez pris note pour l'avenir de mon avis au sujet de l'autorisation du Gouverneur général avant de faire des dépenses de cette nature.

Bien que ma première lettre ne l'ait pas dit explicitement, elle exprimait cependant l'opinion qu'il faut, non seulement pour tous les paiements futurs, mais aussi pour ce paiement en particulier, l'approbation du Gouverneur en Conseil. En conséquence, je dois vous demander de faire les démarches nécessaires pour obtenir l'approbation du Gouverneur en Conseil au sujet de cet octroi pour le pensionnat St-Bruno.

Je demeure, monsieur,

Votre obéissant serviteur,

WM KEARNS, *A.G. adj.*

Au sous-surintendant général des Affaires indiennes.

Crédit n° 279, Instruction des Indiens: Achat du pensionnat du lac Rond de l'Eglise presbytérienne en Canada

BUREAU DE L'AUDITEUR GÉNÉRAL, 6 octobre 1924.

MONSIEUR,—Le chèque n° 6433, imputé sur le crédit pour l'Instruction des Indiens, a servi au paiement de $8,000 au trésorier de l'Eglise presbytérienne en Canada pour l'achat du pensionnat du lac Rond, propriété de l'Eglise presbytérienne, mais sur laquelle on avait dépensé plus de $18,000 en réparations, etc., au cours des deux derniers exercices financiers.

Je suis d'avis qu'il fauut obtenir l'approbation du Gouverneur en Conseil pour l'achat de cette propriété. Veuillez me dire quelle était l'évaluation de la propriété lors de l'achat, et par qui cette évaluation a été faite.

Je demeure, monsieur, votre obéissant serviteur,

WM. KEARNS, *A.G. adj.*

MINISTÈRE DES AFFAIRES INDIENNES, 17 octobre 1924.

CHER MONSIEUR KEARNS,—J'ai reçu votre lettre du 6 courant au sujet du chèque n° 6433, Instruction des Indiens, en paiement d'une somme de $8,000 à l'Eglise presbytérienne pour le pensionnat du lac Rond qui a été transféré à la Couronne.

En réponse je dois vous dire qu'en novembre 1922 l'Eglise presbytérienne a suggéré un prix nominal de $10,000 à $12,000 pour la propriété de cette école. Comme il est expliqué dans les pièces justificatives, la propriété est composée d'environ 22 acres de terrain sur lequel est situé le pensionnat, les granges et autres bâtisses. Les bâtisses seules représentent de la part de l'Eglise un placement beaucoup plus considérable que l'un et l'autre de ces deux chiffres. La terre est située entièrement dans la vallée et a une très bonne valeur.

Dans l'hiver de 1923-24, un incendie détruisit une salle de classe placée dans l'un des pavillons extérieurs. J'ai appris que l'assurance au montant de $2,000 avait été payée aux autorités ecclésiastiques. J'ai immédiatement suggéré que ce montant fût déduit du prix le plus bas demandé pour la propriété,

laissant ainsi le prix d'achat à $8,000. J'ai discuté la question avec le commissaire M. Graham, qui connaît bien la situation, et il a considéré que c'était là un règlement raisonnable et un prix satisfaisant.

Bien à vous,

D. C. SCOTT, *S.S.G.*

A l'Auditeur général adjoint.

Crédit 279, Instruction des Indiens: Paiement d'avance du traitement du constable scolaire

BUREAU DE L'AUDITEUR GÉNÉRAL, 27 octobre 1924.

MONSIEUR,—Le chèque 587 émis le 30 octobre 1923 et imputé sur le crédit de l'Instruction des Indiens est destiné au paiement de $80 à Matt Bernard, avance de son traitement comme constable scolaire et surveillant de l'école de Golden-Lake pour l'exercice 1923-24.

Veuillez me mettre au courant des circonstances dans lesquelles le traitement de cet homme a été payé d'avance pour toute l'année et de l'autorisation que vous aviez d'effectuer cette avance de paiement. La rémunération des services ne doit se faire qu'à la fin de périodes régulières: mois, trimestres, etc., et ne doit couvrir que les services déjà rendus au moment de la rétribution. Ne dérogent à cette règle que les employés permanents d'Ottawa qui reçoivent leur traitement au milieu de chaque mois plutôt qu'à la fin, en vertu d'une autorisation spéciale.

Je suis, monsieur, votre obéissant serviteur,

WM. KEARNS, *A.G. adj.*

Le sous-directeur général des Affaires indiennes, Ottawa.

MINISTÈRE DES AFFAIRES INDIENNES, 29 octobre 1924.

CHER MONSIEUR,—J'ai reçu votre lettre du 27 courant relative à l'avance, faite à Matt Bernard, de son traitement comme constable scolaire et surveillant de l'école de Golden-Lake pour le dernier exercice.

M. Bernard est le chef du groupe, et depuis plusieurs années il remplit les fonctions de constable scolaire et de surveillant de l'école. Ayant confiance en son honnêteté, le ministère lui a fait l'avance en question pour lui permettre d'exécuter certains travaux de construction sur un lot qu'il avait acquis dans la réserve. Autrement, le ministère aurait peut-être été obligé de lui consentir un prêt.

Les services représentés par ce paiement ont été rendus pleinement et ont donné satisfaction.

Votre tout dévoué,

D. C. SCOTT, *S.D.G.*

L'Auditeur général adjoint.

BUREAU DE L'AUDITEUR GÉNÉRAL, 17 novembre 1924.

MONSIEUR,—J'ai reçu votre lettre du 29 écoulé exposant les circonstances de l'avance de paiement à Matt Bernard de son traitement, pour l'année 1923-24, pour ses services comme constable scolaire et surveillant de l'école indienne de Golden-Lake.

Je suis d'avis que les circonstances mentionnées n'étaient pas suffisantes pour justifier le paiement du traitement d'une année complète, même si ce traitement était peu élevé. En effet, je crois que dans aucune circonstance on ne doit payer

d'avance un salaire ou même une partie de salaire, sauf dans le cas des traitements du gouvernement civil, à Ottawa, qui se payent au milieu du mois, en vertu d'une autorisation spéciale.

Je suis, monsieur, votre obéissant serviteur,

WM. KEARNS, *A.G. adj.*

Le sous-directeur général des Affaires indiennes, Ottawa.

Crédit 279, Instruction des Indiens: Paiement d'un découvert de la commission scolaire des Six-Nations

BUREAU DE L'AUDITEUR GÉNÉRAL, 28 octobre 1924.

MONSIEUR,—Le chèque n° 1043 tiré sur le crédit de l'Instruction des Indiens, 1923-24, est destiné au paiement de $920.86 à la Banque de Montréal en règlement d'un découvert de la commission scolaire des Six-Nations pour l'exercice terminé le 31 mars 1923. Le chèque 6435, également en faveur de la Banque de Montréal, est pour le paiement d'un découvert de $220.65 à la fin de l'exercice 1923-24.

Veuillez me dire si un fonctionnaire de votre ministère a examiné les comptes de cette commission scolaire avant le paiement de ces découverts. Si ces comptes ont été examinés, j'aimerais avoir une copie des rapports faits par l'examinateur.

J'aimerais aussi apprendre les raisons du paiement de ces découverts sur votre crédit de l'Instruction des Indiens. Les écoles des Six-Nations sont administrées par une commission qui reçoit un octroi annuel de $9,000 sur le fonds du groupe, auquel le département verse $2,500. Outre cet octroi, diverses dépenses relatives aux écoles sont payées à même les fonds du groupe. Les sommes au crédit du compte des Six-Nations à la fin des exercices 1922-23 et 1923-24 ont été les suivantes:—

	Capital	Intérêt
31 mars 1923..	$678,782 10	$10,937 65
31 mars 1924..	676,508 43	23,323 46

D'après ces comptes, il appert donc qu'on aurait eu des fonds amplement suffisants, à la fin de chaque exercice, pour payer ces découverts qui étaient relativement minimes.

Je suis, monsieur, votre obéissant smerviteur,

WM. KEARNS, *A.G. adj.*

Le sous-directeur général des Affaires indiennes, Ottawa.

MINISTÈRE DES AFFAIRES INDIENNES, 7 novembre 1924.

MONSIEUR,—J'ai reçu votre lettre du 28 dernier relative à la contribution de votre ministère aux frais courants des écoles indiennes des Six-Nations à même le crédit parlementaire de l'Instruction des Indiens. Je tiens à vous informer qu'on juge à propos de ne dépenser que $6,500 des fonds du groupe pour les écoles du jour, sur cette réserve. Dans le passé, le paiement à même le crédit, qui était de $2,500, a été porté à un total de $9,000, ce qui était toute la somme requise. Ces dernières années, les dépenses ont augmenté et il faut à peu près $10,200 pour le maintien des onze écoles. Les comptes de la commission scolaire sont examinés et vérifiés par le surintendant de la réserve des Six-Nations.

Votre tout dévoué,

D. C. SCOTT, *S.S.G.*

L'Auditeur général adjoint.

BUREAU DE L'AUDITEUR GÉNÉRAL, 17 novembre 1924.

MONSIEUR,—J'ai reçu votre lettre du 7 courant en réponse à la mienne du 28 dernier concernant le paiement de deux découverts à la Banque de Montréal dans le compte de la commission scolaire des Six-Nations, et je note votre affirmation que les comptes de la commission scolaire sont examinés et vérifiés par le surintendant de la réserve des Six-Nations.

Comme les paiements dont il s'agit se rapportent à des montants définis trouvés par l'examen des comptes effectué par le surintendant du groupe, je suis d'avis qu'on devrait soumettre un état de ces comptes à notre bureau afin que nous puissions vérifier les montants payés.

Je suis, monsieur, votre obéissant serviteur,

WM. KEARNS, *A.G. adj.*

Le sous-directeur général des Affaires indiennes, Ottawa.

Crédit 279, Instruction des Indiens: Charbon acheté pour l'externat de Bersimis

BUREAU DE L'AUDITEUR GÉNÉRAL, 5 novembre 1924.

MONSIEUR,—Le chèque 2755 de 1923-24 est destiné au paiement de $228 à Louis Verreault et Fils, de Petits-Méchins, pour 10 tonnes de charbon en sacs à l'usage de l'externat de Bersimis. Le chèque 4416 de la même année est pour le paiement de $524.32 à Madden & Son, de Québec, pour 26.09 tonnes de charbon en sacs, également pour l'externat de Bersimis.

D'après ce que je puis voir dans les comptes reçus à notre bureau, l'école de Bersimis a été fermée durant l'automne et l'hiver de 1923-24, vu qu'on était à construire une nouvelle école, à la fois pensionnat et externat, qu'on a terminée au commencement de février 1924.

J'aimerais savoir si ce charbon, ou une partie, a servi à chauffer la nouvelle école tandis qu'elle était entre les mains de l'entrepreneur, ou si on l'a acheté avant la fin de la saison de navigation afin de chauffer cette maison une fois reçue de l'entrepreneur.

Le coût du charbon comprend 547 sacs à 10c. et 126 à 15c., ce qui se monte à $72.70. Veuillez me faire savoir si ces sacs ont été retournés ou sinon quel usage on en a fait.

Je suis, monsieur, votre obéissant serviteur,

WM. KEARNS, *A.G. adj.*

Le sous-directeur général des Affaires indiennes, Ottawa.

MINISTÈRE DES AFFAIRES INDIENNES, 11 novembre 1924.

MONSIEUR,—J'ai reçu votre lettre du 5 courant concernant les paiements effectués pour le charbon fourni à l'externat indien de Bersimis en 1923-24.

On n'a pas enseigné pendant l'automne ni l'hiver de cette année, à cause de l'érection d'une nouvelle école devant servir en même temps de maison pour les institutrices, mais une fois la bâtisse reçue de l'entrepreneur, il a fallu la chauffer tout l'hiver afin que le système de chauffage et d'aqueduc ne gèle pas et n'endommage pas la maison.

Il faut livrer le charbon en sacs, car c'est le seul moyen d'en faire la manutention à cause de la difficulté du débarquement à Bersimis. Il faut manutentionner ce charbon plusieurs fois entre l'endroit d'expédition et l'école. Notre

ingénieur, qui connaît bien la situation, m'informe que les sacs ne sont plus de service lorsque le charbon est rendu dans les soutes. Par conséquent, on ne les retourne pas et l'on n'obtient pas de remboursement.

Votre tout dévoué,

D. C. SCOTT, *S.S.G.*

L'Auditeur général adjoint.

Crédit 279, Instruction des Indiens: Crédit distinct pour construction ou achat de nouvelles écoles

BUREAU DE L'AUDITEUR GÉNÉRAL, 23 mai 1924.

MONSIEUR,—L'article 9 de la loi des Travaux publics décrète que le ministre des Travaux publics a la gérance, la charge et la direction des propriétés suivantes qui appartiennent à l'Etat:

(*d*) Les édifices publics.

L'article 10 décrète que rien dans l'article 9 n'est censé conférer au ministre des Travaux publics la gérance, la charge ou la direction des ouvrages publics qui se trouvent, (*c*) en vertu de la présente loi ou de toute autre loi du Parlement du Canada, placés sous le contrôle ou l'administration de tout autre ministre ou de tout autre ministère.

L'article 35 porte que le Gouverneur en Conseil peut en tout temps transférer à tout autre ministre ou ministère l'administration, la charge ou la direction de tout ouvrage public ou tout pouvoir, devoir ou fonction relativement à tout travail ou genre de travaux assigné par la loi à un ministre ou à un ministère.

N'ayant rien trouvé dans la loi des Indiens qui puisse s'interpréter comme attribuant au directeur général des Affaires indiennes la gérance, la charge ou la direction des édifices construits pour ou occupés par le ministère des Affaires indiennes, je suis d'avis qu'en vertu de l'article 9, la gérance desdits édifices appartient au ministre des Travaux publics à moins qu'elle n'ait été formellement confiée au directeur général par le Gouverneur en Conseil, conformément à l'article 35.

Le 23 mars 1923, je vous ai écrit pour vous suggérer, en préparant vos prévisions budgétaires à l'avenir, de demander des crédits distincts (1) pour l'entretien des écoles existantes et (2) pour la construction ou l'achat de nouvelles écoles. A cette lettre, vous avez répondu, le 26 mars, que cette suggestion recevrait toute votre attention. Mais en examinant les crédits soumis au Parlement pour l'exercice en cours, je constate que vous n'avez pas donné suite à ma suggestion.

Comme il ne semble y avoir rien dans les statuts qui autorise votre ministère à faire aucune dépense pour la construction ou l'entretien des édifices et comme aucun transfert, suivant les dispositions de l'article 35, ne semble avoir été effectué, je suis d'avis que la pratique de votre ministère de faire ces dépenses est contraire aux dispositions de la loi des Travaux publics, et je vous demande de chercher à obtenir l'autorisation nécessaire pour faire de ces dépenses à l'avenir.

Je demeure, monsieur, votre obéissant serviteur,

G. GONTHIER, *A.G.*

Le sous-directeur des Affaires indiennes.

MINISTÈRE DES AFFAIRES INDIENNES, 7 juin 1924.

CHER MONSIEUR,—J'ai reçu votre lettre du 23 mai.

Je regrette que nous ayons oublié votre suggestion au sujet de la séparation des crédits relatifs à l'entretien des écoles existantes, de ceux qui se rapportent à la construction ou à l'achat de nouvelles écoles, dans la préparation de nos prévisions budgétaires, mais je demande au comptable en chef de prendre note que les crédits doivent être préparés de cette manière pour l'année prochaine.

Votre tout dévoué,

D. C. SCOTT, *S.S.G.*

L'Auditeur général.

Revenu casuel: Transfert du yacht "Roamer" au collège militaire royal, à raison d'un dollar

BUREAU DE L'AUDITEUR GÉNÉRAL, 24 novembre 1924.

MONSIEUR,—Parmi le sommes déposées par votre département au crédit du compte des revenus casuels pendant l'exercice 1923-24, je trouve un montant d'un dollar déposé le 7 juin 1923 comme ayant été reçu du commandant du Collège militaire royal de Kingston, comme prix d'achat du yatch *Roamer*.

Je constate que votre ministère a acheté ce bateau pendant l'exercice 1918-19 pour l'usage de l'inspecteur C. C. Parker, au coût de $3,000.

Comme la différence est frappante entre le coût primitif du bateau et la somme nominale pour laquelle on l'a transféré au Collège militaire royal, je dois vous demander de me fournir tous les détails relatifs à l'emploi de ce bateau et à son transfert aux autorités militaires. Je dois aussi vous demander si l'on a obtenu une autorisation spéciale pour le transfert.

Je suis, monsieur, votre obéissant serviteur,

Wm. KEARNS, *A.G. adj.*

Le sous-directeur général des Affaires indiennes.

MINISTÈRE DES AFFAIRES INDIENNES, 26 novembre 1924.

MONSIEUR,—En réponse à votre lettre du 24 courant concernant le yacht *Roamer*, je dois dire qu'on l'a transféré à la division des parcs fédéraux du ministère de l'Intérieur en octobre 1920, et que le ministère l'a transféré, par l'intermédiaire de la Commission des achats du Canada, au Collège militaire royal, Kingston. Le 26 juin 1923, la division des parcs fédéraux du ministère de l'Intérieur écrivit à notre département la lettre suivante:

"Ci-inclus une traite de $1.00 venant de Kingston, déposée par le commandant du Collège militaire royal pour solder l'achat du *Roamer*.

"Bien que le Collège militaire royal n'ait pas obtenu ce bateau directement de vous, ce transfert est effectué afin de mieux satisfaire aux exigences du ministère de la Marine et des Pêcheries que par un transfert de votre ministère au nôtre et du nôtre au Collège militaire royal. (Signé) J. B. Harkin, commissaire."

Votre obéissant serviteur,

J. D. McLEAN, *assistant sous-directeur et sec.*

Compte de production intensive: Paiement à H. S. Watwood pour sa part de récolte et ses frais de battage, Réserve des Pieds-Noirs

BUREAU DE L'AUDITEUR GÉNÉRAL, 6 octobre 1924.

MONSIEUR,—Le chèque nº 23995 émis par M. W. M. Graham, commissaire à Regina, et débité à son compte de production intensive est pour le paiement de $579.10 à H. S. Watwood "pour sa part de récolte et l'acquittement de la somme due pour le battage". Au sujet de ce paiement, je n'ai que le reçu de M. Watwood.

Une des fermes de production intensive de la réserve des Pieds-Noirs semble avoir été louée à M. Watwood comme métairie. J'aimerais avoir tous les détails au sujet du contrat passé avec M. Watwood au sujet des semailles, de la moisson, du battage et de la vente de la récolte. Il me faudrait tous les détails, quelle part de la récolte devait aller à M. Watwood et quelle part allait à M. Graham pour le prix de son battage. Il faudrait aussi un état détaillé du coût du battage, fourni par M. Watwood.

Je suis, monsieur,

Votre obéissant serviteur,

WM. KEARNS, *A.G. adj.*

Le sous-directeur général des Affaires indiennes.

MINISTÈRE DES AFFAIRES INDIENNES, 27 octobre 1924.

MONSIEUR,—A propos de votre lettre du 6 courant demandant des détails sur les opérations de M. H. S. Watwood sur une des fermes de production intensive de la réserve des Pieds-Noirs, je vous transmets une copie du rapport fait à ce sujet par M. W. M. Graham, commissaire des Indiens à Regina. L'état mentionné par M. Graham vous est également transmis. J'espère que vous trouverez satisfaisants les renseignements fournis.

Votre obéissant serviteur,

J. D. McLEAN, *sous-directeur et secrétaire.*

L'Auditeur général adjoint.

MINISTÈRE DES AFFAIRES INDIENNES, REGINA, 16 octobre 1924.

MONSIEUR,—J'ai reçu votre lettre du 8 octobre, /427,063-104B, au sujet d'une communication reçue de l'Auditeur général adjoint concernant le paiement de $579.10 à M. H. S. Watwood pour sa part de récolte sur la réserve des Pieds-Noirs.

Je tiens à vous dire que M. Watwood était notre régisseur à la ferme de production intensive de la réserve des Pieds-Noirs en 1922, et que pendant cet été une section de terre a été mise en jachère avec nos instruments. A l'automne, la ferme de production intensive à cet endroit a été mise de côté et la terre en chaume a toute été louée. On a loué à M. Watwood la partie mise en jachère et comme nous avions fait beaucoup de dépenses pour tenir cette terre en jachère durant l'été, il était juste que nous recevions quelque chose pour ce travail. Nous devions fournir la moitié des semences et lui l'autre moitié. Nous devions recevoir la moitié de la récolte, et comme il possédait une batteuse, nous devions lui payer 7c. par minot pour notre part de récolte. Cette entente s'est faite dans mon bureau et valait pour la saison de 1923.

Pendant l'été de 1923, la récolte a été fortement endommagée par la grêle et en juillet elle sembla devoir être une perte complète. Toutefois, nous avons pu en récupérer quelques morceaux que nous avons coupés à la moissonneuse-lieuse et battu. Nous en avons obtenu 1,494 minots et 30 livres. Ce grain a été vendu à la Alberta Pacific Grain Company et a rapporté $1,054.82, somme que nous avons transmise à notre agent, M. Gooderham, puis à notre bureau et créditée dans notre livre de caisse à la manière ordinaire.

M. Watwood avait droit à $527.41, ou 50 p. 100 du $1,054.82. Il avait également droit à 7c. par minot pour le battage de notre part et il a été payé d'après la quantité enregistrée par sa machine, soit 1,477 minots.

Notre moitié, 738½ minots, à 7c., donnait $51.69.

L'Auditeur général adjoint dit que M. Watwood devrait aussi fournir un état détaillé du coût du battage. Il serait impossible à M. Watwood de donner plus de détails que ceux qui sont fournis. Le coût du battage oscille entre 12c. et 20c. par minot, dans l'Ouest. Vous verrez qu'il s'agissait d'un arrangement spécial pour battre le grain à un prix beaucoup plus bas que le prix courant dans l'Ouest.

Je vous transmets un état. J'espère que vous le trouverez bien fait et qu'il satisfera l'Auditeur général adjoint.

Votre obéissant serviteur,

W. M. GRAHAM, *commissaire des Indiens.*

Le secrétaire du ministère des Affaires indiennes, Ottawa.

Compte de l'entrepôt de Regina: L'autorisation du Parlement est nécessaire pour son maintien

BUREAU DE L'AUDITEUR GÉNÉRAL, le 20 avril 1924.

MONSIEUR,—Je viens de recevoir copie de l'arrêté en Conseil du 7 mars 1924 (C.P. 33/376) exposant que M. W. M. Graham, commissaire des Indiens à Regina, avait à son compte le 31 décembre 1923, la somme de $21,700, représentant les recettes de la vente d'articles de vêtements et d'autres marchandises transférés du ministère de la Défense nationale et du ministère du Rétablissement des soldats dans la vie civile.

L'arrêté stipule que quand la somme sera déposée au crédit du Receveur général, une somme égale sera portée au budget pour être affectée aux besoins des Indiens, selon que le Gouverneur en Conseil pourra de temps à autre l'approuver.

Nous vous avons déjà signalé dans notre lettre du 4 décembre 1922 que la procédure suivie en disposant de ces fournitures n'est pas conforme aux dispositions de la loi du Revenu consolidé et de l'Audition, qui décrète que tous les deniers publics seront déposés au crédit du Receveur général. Je ne trouve rien qui autorise la création d'un fonds spécial de ce genre.

La procédure suivie dans le passé ne se trouve pas légalisée par le fait qu'on a déposé la balance en caisse le 31 décembre, et ce compte ne se trouve pas de ce fait fermé. Une grande quantité de marchandises est encore en magasin dans l'entrepôt de Régina, et les rapports de M. Graham couvrant les premiers trois mois de la présente année civile démontrent qu'il reçoit et vend encore des marchandises.

Si vous désirez disposer à l'avenir de ces fournitures de la même façon que dans le passé vous devrez en obtenir du Parlement, à la présente session, une autorisation spéciale. Sinon, le compte devra être immédiatement fermé et tous

les deniers en caisse être déposés au crédit du Receveur général et les marchandises en magasin devront être transférées au directeur du service des fournitures, qui en disposera.

J'ai l'honneur d'être, monsieur, votre obéissant serviteur,

WM. KEARNS, *A.G. adj.*

Le sous-surintendant général des Affaires indiennes.

MINISTÈRE DES AFFAIRES INDIENNES, le 7 juin 1924.

MONSIEUR,—J'accuse réception de votre lettre du 30 avril se rapportant au compte d'entrepôt du commissaire des Indiens à Regina.

Vous le savez, on a déposé $21,700.00 au crédit du Receveur général. Aucun fonds spécial ne peut être établi sans l'autorisation du Parlement, et on ne l'a pas encore obtenue. Je vais porter à l'attention de mon ministre le dernier paragraphe de votre lettre qui signale la nécessité d'une autorisation spéciale du Parlement.

Votre dévoué,

D. C. SCOTT, *S.-S.G.*

L'Auditeur général adjoint.

Compte de l'entrepôt de Regina: Enquête sur l'inventaire

BUREAU DE L'AUDITEUR GÉNÉRAL, le 26 juin 1924.

MONSIEUR,—Je relève dans le rapport de M. J. W. Reid de notre bureau présenté à la suite de l'examen qu'il a fait, au cours de l'été de 1923, des comptes d'entrepôt de M. W. M. Graham, le passage suivant:

"J'ai appris qu'on n'a fait aucun inventaire régulier depuis le mois de février 1921. Vu que depuis cette date une grande quantité de marchandises est entrée et sortie de l'entrepôt, il est probable que l'on relève des divergences, bien que, à mon avis, le gardien de l'entrepôt soit un homme compétent et honnête. J'ai recommandé à M. Graham de faire faire un inventaire aussitôt que possible par des personnes responsables, de faire détruire tous les articles sans valeur et de les biffer de la liste, de consigner les résultats de l'inventaire, et, une fois l'inventaire mis à point, de faire faire fréquemment des inventaires d'essai en contrôlant chaque fois des articles pris au hasard."

Je désire savoir si l'on a fait un inventaire complet des marchandises de l'entrepôt de Regina depuis l'inspection de M. Reid et si on l'a fait j'aimerais avoir une copie du rapport qui a suivi. Si on n'a pas encore fait d'inventaire, je vous suggérerais de prier M. Graham de faire faire un inventaire complet des marchandises le plus tôt possible.

J'ai l'honneur d'être, monsieur, votre obéissant serviteur,

WM. KEARNS, *A.G. adj.*

Le sous-surintendant général des Affaires indiennes.

Compte de l'entrepôt de Regina: Sommes dues par des employés et autres personnes pour des marchandises achetées

BUREAU DE L'AUDITEUR GÉNÉRAL, le 27 juin 1924.

MONSIEUR,—Les livres de compte de l'entrepôt de M. Graham à Regina, examinés au cours de l'été de 1923 par M. Reid de notre bureau, démontrent

que, outre quelques agences indiennes débitées de la valeur des marchandises qu'on leur a envoyées pour les vendre aux Indiens, un certain nombre d'écoles indiennes et d'individus étaient débités des marchandises qu'on leur a fournies.

On a réglé depuis quelques-uns de ces comptes, mais, d'après ce que j'ai pu constater par les reçus, un nombre considérable de ces comptes étaient encore en souffrance à la fin de l'exercice. Vous trouverez, annexés à cette lettre, la liste des comptes figurant dans les livres le 30 juin 1923 et qui paraissent encore impayés; quelques-uns des noms figurant sur la liste sont ceux d'employés de votre ministère à Regina.

J'aimerais avoir un rapport de M. Graham indiquant pourquoi ces comptes n'ont pas été réglés. Je vous prie aussi de m'adresser la liste des comptes impayés le 31 mars 1924.

J'ai l'honneur d'être, monsieur, votre obéissant serviteur,

WM. KEARNS, *A.G. adj.*

Le sous-surintendant général des Affaires indiennes.

REMARQUE.—Au moment d'aller sous presse nous n'avions pas reçu de réponse à la lettre précitée.

Fonds de fiducie des Indiens: Fonds de la province de Québec: Paiement de comptes arriérés pour fournitures d'urgence

BUREAU DE L'AUDITEUR GÉNÉRAL le 3 avril 1924.

MONSIEUR,—Le chèque n° 6732 tiré sur le fonds de fiducie des Indiens le 6 janvier 1924 et imputé au compte de la province de Québec, représente le paiement de $1,500 à J. T. Guite, Limited, de Maria, P.Q., "en paiement complet des articles fournis aux Indiens de Maria, P.Q.".

Les documents fournis pour appuyer cette réclamation consistent de quelques copies dactylographiées d'états préparés sur les formules de votre ministère, évidemment remplies dans votre ministère ou au bureau de votre agence de Maria. Ces états indiquent en détail les fournitures livrées au cours des années 1918, 1919, 1920 et 1921 à divers individus du groupe indien de Maria. Le montant total des comptes est de $2,170.05, que l'on peut répartir de la façon suivante:

Médicaments fournis dans des cas d'urgences.. ..	$ 84 49
Habits fournis dans des cas d'urgence..	665 97
Vivres fournis dans des cas d'urgence..	1,419 59
	2,170 05

Chaque compte portant le certificat suivant:

"Certifié conforme
Prix raisonnable et juste".

J. D. CHENÉ,
Ingénieur de ministère."

De ce que ces documents sont certifiés par M. Chené, je conclus que vous l'avez chargé de faire enquête en la matière, bien que ses fonctions d'ingénieur de ministère ne le désignent pas pour un travail de ce genre.

Je désirerais obtenir des renseignements complets sur les points suivants: (1) En vertu de quelle autorité et de quelle responsabilité ces articles furent-ils fournis aux Indiens? (2) Quelle preuve existe-t-il pour démontrer que ces marchandises furent réellement livrées aux Indiens? (3) Quel droit légal avait J. T. Guite, Ltd., contre votre ministère pour les marchandises qu'il avait livrées? (4) Quelle réclamation avez-vous reçue de J. T. Guite, Ltd., pour le paiement de

ces marchandises? (5) Quelle preuve existe-t-il qu'aucune partie de cette réclamation n'a pas été antérieurement payée, soit par votre ministère soit par un autre? (6) Comment en est-on venu à la somme de $1,500 en règlement de tous comptes?

Je désirerais avoir une copie de tout rapport qu'a pu vous présenter M. Chené.

J'ai l'honneur d'être, monsieur, votre obéissant serviteur,

WM. KEARNS, *A.G. adj.*

Le sous-surintendant général des Affaires indiennes.

MINISTÈRE DES AFFAIRES INDIENNES, le 13 mai 1924.

MONSIEUR,—Je dois référer à votre lettre du 3 écoulé concernant le paiement de $1,500 à MM. Guite et Cie, marchands généraux de Maria, P.Q., pour des marchandises fournies aux Indiens de la réserve entre 1918 et 1921. Cette maison adressa son compte au ministère de temps à autre. Vu que l'agent n'avait présenté aucun rapport sur la question, nous avons jugé nécessaire de faire faire une enquête soignée. M. Chené fut envoyé à Maria pour cet objet; sa connaissance des deux langues le désignait pour ce travail. Il constata que la plus grande partie des marchandises fut livrée aux Indiens dans des moments d'urgence, pendant les épidémies d'influenza. J'ignore quel droit légal la maison Guite pourrait avoir contre le ministère relativement à ces comptes. Toutefois, il n'y a pas de doute que les marchandises étaient nécessaires pour soulager la détresse et sauver la vie des Indiens malades et sans ressources. Le ministère ne pouvait s'arrêter à l'aspect légal de la question; l'urgence de la situation le préoccupa davantage. En revisant les comptes M. Chené n'approuva que les articles jugés absolument nécessaires. Le ministère se croit moralement responsable des comptes ainsi revisés. C'est de cette façon que l'on arriva au chiffre de $1,500. Les dossiers du ministère démontrent qu'aucun des comptes n'a été antérieurement payé.

J'espère que cette explication vous donnera satisfaction.

Votre tout dévoué,

D. C. SCOTT, *S.-S.G.*

L'Auditeur général adjoint.

Fonds de fiducie des Indiens: Paiement d'honoraires de médecin pendant l'absence du médecin régulier

BUREAU DE L'AUDITEUR GÉNÉRAL, le 19 juin 1924.

MONSIEUR,—Le chèque n° 3466 tiré sur le fonds de fiducie des Indiens représente un paiement de $20 fait au docteur J. Rogers, de Forest, Ont., pour services professionnels rendus à une Indienne pendant l'absence du docteur McDonald, médecin régulier, qui assistait à un congrès de médecins à Toronto.

Vu que M. McDonald touche un salaire annuel en sa qualité de médecin des Indiens, ne devait-il pas se faire remplacer pendant son absence sans mettre les Indiens ou le ministère dans l'obligation de faire de déboursé additionnel?

J'ai l'honneur d'être, monsieur,

Votre obéissant serviteur,

WM. KEARNS, *A.G. adj.*

Le sous-surintendant général des Affaires indiennes.

MINISTÈRE DES AFFAIRES INDIENNES, le 24 juin 1924.

MONSIEUR,—J'accuse réception de votre lettre du 19 courant exposant que le docteur McDonald, qui touche un salaire annuel en qualité de médecin des Indiens de la réserve de Kettle et Stony Point, devrait payer les services médicaux nécessités pendant son absence, alors qu'il assistait à un congrès de médecins. En réponse, je dois dire que M. McDonald, médecin du district, avertit l'agent des Indiens de son absence, et qu'une maladie se déclara dans la réserve nécessitant les soins du docteur Rogers.

Il n'est pas d'usage dans notre ministère d'accorder un congé aux fonctionnaires qui ne consacrent qu'une partie de leur temps à leur emploi, mais nous croyons qu'on ne devrait pas exiger que le docteur McDonald paye les services médicaux nécessités pendant son absence, vu que sa présence au congrès des membres de sa profession le mettait en état de rendre des services plus efficaces.

Si le docteur McDonald s'était absenté pour faire un voyage de plaisir, nous prendrions une attitude différente; mais, dans les circonstances, je crois que le ministère était justifié de payer le compte sans le débiter au docteur McDonald.

Le traitement du docteur McDonald n'est que de $33.33 par mois, et nous ne considérerions pas raisonnable de lui retrancher $20 pour une brève absence. Le ministère a toujours été satisfait des services rendus aux Indiens par le docteur McDonald.

Votre obéissant serviteur,

J. D. McLEAN, *S.-Sur. G. adj. et secrétaire.*

L'Auditeur général adjoint.

Fonds de fiducie du ministère des Affaires indiennes, Réserve Assiniboine: Remboursement de la balance du prêt obtenu de la Home Bank

BUREAU DE L'AUDITEUR GÉNÉRAL, le 7 août 1924.

MONSIEUR,—Le chèque n° 685 tiré sur le fonds de fiducie du ministère des Affaires indiennes et émis le 20 avril 1923, représente le remboursement du montant de $511 à la Home Bank of Canada, succursale de Sintaluta, étant la "balance du prêt obtenu de la Home Bank et des intérêts pour le paiement de ficelle d'engerbage et des frais de battage pour les cultivateurs de l'Assiniboine, du 18 août au 17 septembre 1920."

Bien que je ne connaisse pas d'autres détails touchant ce prêt, je comprends qu'en 1920 un prêt a été consenti par la Home Bank dans le but d'aider les Indiens à exécuter leurs travaux agricoles; que l'argent ainsi obtenu a été placé par l'agent dans un fonds spécial ou de fiducie et payé à même ce fonds sans qu'un rapport touchant l'argent ainsi dépensé ait été envoyé à ce bureau, et que des remboursements furent faits à la banque de temps à autre à même l'argent perçu des Indiens.

Si les choses se sont passées comme je viens de le dire j'aimerais obtenir un rapport détaillé de toutes les transactions touchant ce prêt; si je fais erreur, veuillez avoir la bonté de m'exposer les faits tels qu'ils se sont produits dans ce cas.

Veuillez aussi me dire en vertu de quelle autorisation ce prêt a été effectué et si ce cas a été un cas isolé ou si les agents ont recours à cette pratique générale pour obtenir des prêts de la banque dans le but de permettre aux Indiens d'exécuter leurs travaux agricoles ou autres travaux.

Je suis, monsieur, votre obéissant serviteur,

WM. KEARNS, *A.G. adj.*

Le sous-surintendant général des Affaires indiennes.

MINISTÈRE DES AFFAIRES INDIENNES, le 15 août 1924.

CHER MONSIEUR,—En réponse à votre lettre du 7 du mois courant, j'ai l'honneur de vous dire qu'au cours des mois d'août et de septembre, M. Wilson, agent des Indiens à Sintaluta, a obtenu des prêts au montant de $800.00 de la Home Bank dans le but de pouvoir acheter de la ficelle d'engerbage et de payer les comptes de battage du grain, etc., pour le compte des Indiens de la réserve Assiniboine. Il a agi dans ce cas à l'insu du département, mais il rend compte de ses transactions dans le livre de caisse de son agence, comme vous le constaterez par l'état ci-joint tiré de ses rapports, état vérifié par les récépissés que je vous envoie sous ce pli.

Lorsque le ministère pris connaissance de cette affaire, l'agent avait déjà fait à la banque des paiements pour un total de $406.00 en remboursement des prêts obtenus.

Comme il semblait douteux que les Indiens pussent rembourser la balance de l'argent dû, le ministère a informé le commissaire Graham, à qui il avait déjà écrit à ce sujet, que la balance du prêt serait retirée sans délai et, en conséquence, une facture portant le n° 7275 pour le montant de $511.00 a été présentée à M. Wilson et a été payée par le chèque N. 685 tiré sur le compte n° 145.

En donnant instruction d'émettre le chèque, le ministère a prié M. M. Graham d'avertir tous les agents des Indiens dans les provinces de l'Ouest qu'ils ne devaient pas à l'avenir négocier des prêts par l'entremise des banques ou de toute autre manière. Le ministère a de plus déclaré que lorsque l'on aurait besoin de fonds pour lancer un projet toute la question devrait être soumise au ministère avec une recommandation bien définie. M. Graham a agi d'après ces instructions.

Au meilleur de sa connaissance de ministère déclare qu'aucun autre agent des Indiens n'a obtenu des prêts des banques.

Votre dévoué,

D. C. SCOTT, *S.S.G.*

L'Auditeur général.

Fonds de fiducie du ministère des Affaires indiennes, agence Assiniboine: Paiement de pertes dues à la faillite de la Home Bank

BUREAU DE L'AUDITEUR GÉNÉRAL, le 7 août 1924.

MONSIEUR,—Au nombre des pièces justificatives des dépenses encourues au cours de l'exercice 1923-24 pour le compte de l'agence Assiniboine, je trouve la suivante:

> "R. D. Wilson, transport du compte personnel de la balance non dépensée du chèque n° 3, perte due à la faillite de la Home Bank of Canada, $68.15."

Il appert qu'une avance de $175 a été faite à l'agent au commencement de l'exercice et que ce montant a été déposé à son crédit à la Home Bank. De temps à autre des chèques ont été tirés sur ce compte pour payer diverses dépenses ayant trait à l'agence, et au moment de la faillite de la Home Bank, il restait au crédit de ce compte une balance de $68.15. L'avance ainsi expliquée ne peut être réglée de cette manière, la balance non dépensée doit continuer d'être considérée comme arrérages dus par l'agent jusqu'au jour où l'on aura obtenu l'autorisation nécessaire pour la faire disparaître.

Quelques mois après la faillite de la banque un dividende a été payé aux déposants, soit 25 pour 100 de la balance à leur crédit au moment de la faillite, l'agent a-t-il pris les mesures nécessaires pour obtenir sa part de ce dividende?

Je suis, monsieur, votre obéissant serviteur,

WM. KEARNS, *A.G. adj.*

Le sous-surintendant général des Affaires indiennes.

MINISTÈRE DES AFFAIRES INDIENNES, le 3 septembre 1924.

MONSIEUR.—A propos de votre lettre du 7 août, ayant trait aux transactions qui ont été faites à l'agence Assiniboine, en 1923-24, avec la Home Bank of Canada, j'ai l'honneur de vous dire qu'au mois de septembre 1923 ce ministère a informé le ministère des Finances que le montant au crédit du compte de l'agence Assiniboine à ladite banque, lorsqu'elle a cessé ses paiements, était de $133.07, ledit montant ayant été placé en dépôt dans le but de faire en sorte qu'advenant la liquidation de la dite banque, on pourrait en réclamer le paiement au liquidateur en invoquant la préférence accordée, aux termes de la loi des Banques, aux dépôts du gouvernement fédéral. On a de plus déclaré que dans l'intervalle il ne serait peut-être pas hors de propos de faire connaître au syndic la nature de ce dépôt. Une copie de la lettre reçue du ministère des Finances a été envoyée au Commissaire des Indiens M. W. M. Graham, à Régina, le priant de soumettre un rapport détaillé indiquant à qui appartenait le montant de $133.07. Je vous envoie sous ce pli la réponse de M. Graham de même qu'une copie du rapport qu'il nous a soumis. Vous remarquerez que ce monsieur a déclaré que les chèques au montant de $46.40 furent tirées sur le compte, mais ne furent pas payés, et que des chèques pour des montants de $3.50, $5.00 et $8.95 furent payés aux porteurs au bureau de l'Agence et gardés comme espèces en mains.

Vous avez souligné le fait que quelques mois après la faillite de la banque, un dividende a été payé aux déposants représentant 25 pour 100 de la balance apparaissant au crédit de ces derniers au moment de la faillite, mais je regrette de vous dire que M. Graham déclare dans son rapport qu'il ne s'est pas mis en communication avec le ministère des Finances et qu'il n'a pas déposé sa réclamation entre les mains du liquidateur. Dans ces circonstances, je serais heureux de savoir de vous quelle ligne de conduite nous devons maintenant suivre.

Votres dévoué,

D. C. SCOTT, *S.S.G.*

L'Auditeur général adjoint.

Fonds de fiducie du ministère des Affaires indiennes: Indiens Pieds-Noirs: Paiements faits à la Baird Construction Company Limited, pour l'érection d'un petit hôpital

BUREAU DE L'AUDITEUR GÉNÉRAL, le 24 septembre 1924.

MONSIEUR,—Le 10 juillet 1923 un arrêté en Conseil a été adopté accordant à la Baird Construction Company, Limited, le contrat de l'érection d'une petit hôpital sur la réserve des Indiens Pieds-Noirs, près de Gleichen, Alberta, pour un montant de $22,425 dont $20,000 devait être, avec l'assentiment de la tribu, payé à même le compte du capital au crédit de la réserve des Indiens Pieds-Noirs.

D'après les comptes qui ont été rendus lors de l'achèvement des travaux je constate qu'outre le fait d'avoir touché le plein montant du contrat l'entrepreneur a reçu un montant de $13,282.20 pour des travaux supplémentaires. Comme le montant alloué pour les travaux supplémentaires augmentait d'environ 60 pour 100 le prix du premier contrat d'érection, il me semble ou bien que les premiers devis étaient incomplets ou que l'on a fait subir des modifications importantes aux plans après l'adjudication du contrat. Parmi ces travaux supplémentaires qui ont été payés, semble-t-il, au prix coûtant plus dix pour cent, je trouve un montant de $7,196.82 pour une usine d'énergie et pour le système électrique;

comme ce montant dépasse $5,000 je conclus qu'aux termes des dispositions de la loi des Travaux publics, l'on aurait dû demander des soumissions pour l'exécution de ces travaux à moins qu'il n'y ait eu certaines raisons particulières de continuer les travaux sans demander les soumissions.

Outre les documents que je possède déjà ayant trait à ces travaux, il me faut vous demander de m'enviyer une copie des devis de même que des copies des autorisations vous permettant de continuer les travaux supplémentaires, qui auraient pu être accordés aux entrepreneurs par votre ministère.

Je constate que bien que l'arrêté stipule que le montant de $20,000 pourra être payé à même le compte du capital des Indiens Pieds-Noirs, tout le coût des travaux, y compris les travaux supplémentaires, a été débité au compte de l'intérêt de la banque. Un montant de $20,000 ne devrait-il pas être transporté au compte du capital?

Je suis, monsieur, votre obéissant serviteur,

WM. KEARNS, *A.G. adj.*

Le sous-surintendant général des Affaires indiennes.

MINISTÈRE DES AFFAIRES INDIENNES, le 14 octobre 1924.

MONSIEUR,—En réponse à votre lettre du 24 septembre dernier ayant trait à la construction d'un petit hôpital sur la réserve des Pieds-Noirs, j'ai l'honneur de dire à propos des item mentionnés au deuxième paragraphe de cette lettre que nous économisions de l'argent en faisant faire les travaux conformément aux arrangements conclus plutôt qu'en demandant des soumissions de l'extérieur, et j'attache à cette lettre des copies des mémoranda portant sur cette question, de même qu'une copie des devis comme vous me l'avez demandé.

Quant au dernier paragraphe de votre lettre, j'ai l'honneur de déclarer que c'est par suite d'inattention que ce déboursé a été débité au compte des intérêts, mais qu'il a été transporté au compte du capital.

Votre obéissant serviteur,

D. C. SCOTT, *S.S.G.*

L'Auditeur général.

MINISTÈRE DES AFFAIRES INDIENNES, le 10 septembre 1923.

MÉMORANDUM:—A propos du nouvel hôpital en voie de construction sur la réserve des Indiens Pieds-Noirs, et dont le contrat a été accordé à la Baird Construction Co., de Calgary, il faut un puisard pour le système de canaux d'égout. Il n'en a pas été fait mention dans les premiers plans et devis, parce que l'on n'avait pas déterminé l'endroit exact où serait situé l'édifice lorsque les plans ont été préparés.

Nous nous sommes adressés à notre inspecteur des constructions et lui avons demandé de faire tenir au ministère un croquis indiquant l'endroit où l'on se proposait de placer le puisard. Les plans et devis ont été préparés et le coût estimatif de l'exécution de ces travaux serait d'environ $1,800 une fois les travaux terminés. On a l'intention de faire faire ces travaux par les entrepreneurs sur la base du coût vérifié plus 10 p. 100, et je vous demanderais de bien vouloir approuver cette dépense.

J. D. McLEAN, *S.S.G. suppléant.*

L'honorable CHARLES STEWART, ministère de l'Intérieur.

MINISTÈRE DES AFFAIRES INDIENNES, le 18 septembre 1923.

MÉMORANDUM:—A propos du nouvel hôpital en voie de construction sur la réserve des Indiens Pieds-Noirs, il sera nécessaire d'installer un système d'approvisionnement d'eau de même qu'une machine génératrice pour fournir le courant électrique à l'hôpital, et on a aussi l'intention de fournir l'électricité de la même usine aux bâtiments de l'agence.

Les plans et devis ont été préparés pour ces travaux, et le coût en sera approximativement de $6,000.00. J'ai l'intention, si vous le permettez, de faire exécuter les travaux par la Baird Construction Co., entrepreneurs ayant obtenu le contrat général pour les travaux de construction, sur une base du coût vérifié plus 10 p. 100.

Dans l'installation du système d'éclairage nous nous proposons de nous servir d'un moteur et d'un générateur Lister Bruston. Cette machine est de toute première classe et le fonctionnement en est absolument automatique. Grâce à ce système, la durée de l'accumulateur, item très important dans les frais d'exploitation des systèmes d'éclairage, se trouve considérablement prolongée parce que cette installation est absolument automatique et dès qu'un certain régime de décharge a été atteint sur la batterie, la machine s'actionne d'elle-même automatiquement fournissant toute la charge pour l'éclairage et aussi chargeant la batterie. La pompe qui sert à pomper l'eau sera actionnée par le même moteur qui sert à produire le courant électrique.

J. D. McLEAN, *S.S.G. suppléant.*

L'honorable CHARLES STEWART, ministère de l'Intérieur.

Fonds de fiducie du ministère des Affaires indiennes: Demande de renseignements touchant la perception de certains montants d'argent par le commissaire W. M. Graham, à Regina

BUREAU DE L'AUDITEUR GÉNÉRAL, le 9 avril 1924.

MONSIEUR,—A propos de la vérification des recettes du fonds de fiducie du ministère des Affaires des Indiens pour l'exercice 1923-24, il me faut vous demander de m'envoyer des copies de tous les rapports envoyés par M. Graham, commissaire des Indiens à Regina, touchant ses remises mensuelles à votre ministère des sommes perçues par lui pour droits de pâturage et autres baux, les paiements sur les ventes de terrains ou toute autre fin.

M. Graham émet-il des récépissés officiels accusant réception des sommes perçues par lui? Si oui, les copies ou les talons de ces reçus devraient être envoyés par lui à votre ministère et, par votre ministère, transmis à ce bureau. Si par le passé des reçus n'ont pas été ainsi émis, l'on devrait fournir à M. Graham des livrets de reçus officiels, et des copies de tous les reçus émis par lui devraient être envoyées en même temps que ses rapports.

A l'avenir ces rapports et ces reçus devraient nous être envoyés en même temps que les rapports mensuels des recettes.

Je suis, monsieur, votre obéissant serviteur,

G. GONTHIER, *A.G.*

Le sous-surintendant général des Affaires indiennes.

MINISTÈRE DES AFFAIRES INDIENNES, le 13 mai 1924.

MONSIEUR,—En réponse à votre lettre du 9 courant, j'ai l'honneur de vous dire que, comme vous me l'avez demandé, je vous envoie le dossier n° 427063-

104 X A de même que les rapports mensuels des sommes perçues de M. W. M. Graham, Commissaire des Indiens à Regina, touchant les perceptions faites pour les baux de pâturage. Veuillez, s'il vous plaît, me retourner ce dossier lorsque vos fonctionnaires l'auront examiné. Le ministère n'a reçu aucun rapport de M. Graham touchant les ventes de terrains ou autres, qu'il n'a pas envoyé chaque mois à votre bureau. Quant à votre question me demandant si M. Graham émet des reçus officiels pour les sommes perçues par lui, je puis vous dire que M. Graham n'a pas donné de reçus de ce genre, mais que nous lui avons fourni des livrets de reçus officiels en même temps que des instructions complètes indiquant la manière de rédiger ses rapports mensuels et de les envoyer au département avec les copies ou les talons des reçus émis par lui. A l'avenir ce rapport des recettes remplacera les rapports des sommes perçues que nous avons envoyés touchant les baux de pâturage.

Votre obéissant serviteur,

D. C. SCOTT, *S.S.G.*

A l'Auditeur général.

Fonds de fiducie du ministère des Affaires indiennes, Recettes: Demande d'une liste de tous les baux

BUREAU DE L'AUDITEUR GÉNÉRAL, le 9 avril 1924.

MONSIEUR,—A propos de la vérification des recettes du fonds de fiducie du ministère des Affaires des Indiens, il me faut vous demander de m'envoyer une liste de tous les baux des terres des Indiens pour fins de pâturage, de culture ou autres fins, en vigueur au 1er avril 1923, de même que des détails complets portant sur le terme de ces baux, lors de l'émission, et la période pour laquelle ces baux ont été accordés, ainsi qu'un rapport de tous les versements faits par suite de ces baux jusqu'à ce jour.

J'aimerais aussi avoir un rapport semblable portant sur les terres des Indiens qui ont été vendues et dont le prix de vente n'était pas entièrement payé au 1er avril 1923.

Je suis, monsieur, votre obéissant serviteur,

G. GONTHIER, *A.G.*

Le sous-surintendant général des Affaires indiennes.

REMARQUE.—Au moment de l'impression de ce rapport nous n'avions reçu aucune réponse à cette lettre.

Revenu des terres en fiducie: Renseignements désirés relativement aux baux de métairie

BUREAU DE L'AUDITEUR GÉNÉRAL, le 20 mai 1924.

MONSIEUR,—D'après les états fournis par monsieur le commissaire Graham concernant les baux de pâturage qui me sont parvenus récemment, je remarque qu'un certain nombre de baux, surtout dans le cas des terres de la réserve des Pieds-Noirs, semblent avoir été effectués sur la base de métayage.

Si je comprends bien dans ces cas-là le coût entier d'ensemencement, de la culture, et de la moisson des récoltes en question est à la charge du locataire et qu'une certaine proportion de la récolte retourne à votre ministère comme loyer de la terre occupée, laquelle somme doit être placée au crédit de la tribu des Indiens propriétaire des terrains. Je serais heureux de vous voir expliquer plus

en détail le système de métairie surtout en ce qui concerne les points suivants: Quelle proportion de la récolte retourne au ministère? Quel contrôle exerce le ministère sur le rendement de la terre? Est-ce que toute la récolte est vendue par le locataire et la proportion du ministère payée en argent ou le ministère reçoit-il sa part en nature? La part du ministère est-elle payable immédiatement après le battage ou après que le grain est vendu?

Est-ce qu'il est question dans les baux d'une clause obligeant le locataire à assurer sa récolte contre la grêle?

Je demeure, monsieur, votre obéissant serviteur,

WM. KEARNS, *A.G. adj.*

Le sous-surintendant général des Affaires indiennes.

REMARQUE.—Au moment d'aller sous presse cette lettre était encore sans réponse.

Revenu des terres en fiducie: Paiements pour les services des inspecteurs des récoltes à être effectués à même les recettes des baux de métairie

BUREAU DE L'AUDITEUR GÉNÉRAL, le 20 mai 1924.

MONSIEUR,—D'après les explications données au sujet de son compte des baux de pâturage, M. Graham, commissaire, nous laisse entendre que M. G. H. Gooderham, agent de la réserve des Indiens Pieds-Noirs, a perçu $5,662.52 au mois de janvier 1924 pour les baux de métairie. Il a remis sur ce montant $5,312.52 à M. Graham, la différence de $350.00 étant payée à M. T. Henderson pour trois mois de traitement comme inspecteur de récoltes du 16 août au 30 novembre.

A mon sens cette conduite n'est pas conforme à l'article 37 de la loi du Revenu consolidé et de l'Audition qui exige que tous les officiers doivent verser les revenus bruts au crédit du Receveur général. M. Gooderham aurait dû remettre à M. Graham, pour être transmis à votre ministère, tout le montant qu'il a perçu, et après que l'engagement de M. Henderson eut été autorisé on aurait dû émettre en paiement de ses services un chèque du ministère imputable sur le fonds fiduciaire des Pieds-Noirs.

Je demeure, monsieur, votre obéissant serviteur,

WM. KEARNS, *A.G. adj.*

Le sous-surintendant général des Affaires indiennes.

REMARQUE.—Au moment de l'impression du présent rapport la lettre susdite était demeurée sans réponse.

AUDITOR GENERAL'S REPORT

1923-24

PART "J"

INSURANCE DEPARTMENT

DETAILS OF EXPENDITURE AND REVENUE

RAPPORT DE L'AUDITEUR GÉNÉRAL

1923-24

PARTIE "J"

DÉPARTEMENT DES ASSURANCES

DÉTAIL DES DÉPENSES ET DES REVENUS

Insurance Department: Summary of Expenditure and Revenue — **Département des Assurances: Sommaire des Dépenses et des Revenus**	Page in Part J — Page dans la partie J	$ cts.	$ cts.
Expenditure—Dépenses—			
Civil Government—			
Salaries	2	64,040 47	
Contingencies	3	60,694 42	
			124,734 89
Miscellaneous—			
Expenses *re* Fire Prevention	4	9,881 49	
Investigation into Combustibility of Roofing Materials, Dominion Fire Prevention Association	4	7,439 26	
Provisional Bonus allowance	4	2,193 78	
			19,514 53
Total expenditure			144,249 42
Revenue—Revenus			
Insurance superintendence	4	.....	109,676 98
Casual revenue	4	.....	467 38
Total revenue			110,144 36

Abatements — Fonds de retraite	**Insurance Department: Salaries at Ottawa — Département des Assurances: Traitements à Ottawa**	Salary — Traitements	Bonus — Boni
$ cts.		$ cts.	$ cts.
	Superintendent—		
300 00	G. D. Finlayson, 12 m	6,000 00	
	Staff—Personnel		
61 50	S. Booke, actuarial clk., 6 m. at $1,200, 6 m. at $1,260	1,230 00	30 00
57 75	M. Boyd, clk. sten., 9 m. at $1,140, 3 m. at $1,200	1,155 00	69 00
54 00	C. A. Burnside, sr. mess., 12 m	1,080 00	315 00
78 00	J. J. Byrne, sr. file clk., 12 m	1,560 00	201 96
57 75	G. Cleland, clk. sten., 9 m. at $1,140, 3 m. at $1,200	1,155 00	69 00
156 00	F. R. Crosby, chief clk., 12 m	3,120 00	
6 75	J. H. Dudley, stat. clk., 2 m. to May 31 at $1,080 (less half-pay 1 m., resigned)	135 00	9 00
66 00	R. D. Duhamel, sr. clk., 12 m	1,320 00	
‡	F. A. Evans, head clk., 12 m	2,400 00	60 00
48 00	J. H. Forde, clk. sten., 12 m	960 00	85 95
102 00	G. C. Gardner, sr. actuarial asst., 12 m	2,040 00	60 00
251 25	W. H. Gilliland, sr. actuarial examiner, 3 m. at $4,800, 9 m. at $5,100	5,025 00	
61 50	A. E. Harkness, actuarial clk., 6 m. at $1,200, 6 m. at $1,260	1,230 00	297 00
57 75	D. E. Hetherington, clk. sten., 9 m. at $1,140, 3 m. at $1,200	1,155 00	69 00
159 75	T. B. Holmes, examiner of companies, 3 m. at $3,060, 9 m. at $3,240	3,195 00	
159 75	A. D. Jamieson, examiner of companies, 3 m. at $3,060, 9 m. at $3,240	3,195 00	
36 00	M. Kinsman, sr. clk. sten., 8 m. to Nov. 30 at $1,440 (less half pay Aug. 1 to Nov. 30)	720 00	
48 00	J. A. Leech, clk. sten., 12 m	960 00	83 16
96 00	L. Mallen, prin. stat. clk., 12 m	1,920 00	63 00
81 00	E. M. McClennan, secretary to executive, 12 m	1,620 00	
102 00	W. R. McDonald, jr. examiner of companies, 12 m	2,040 00	
23 45	P. J. Moyer, clk. sten., April 1 to Oct. 10 at $1,300 (less half-pay June 11 to Oct. 10)	468 86	
‡	A. J. O'Reilly, sr. examiner of companies, 12 m	3,960 00	
96 00	G. L. Palmer, sr. actuarial asst., 12 m	1,920 00	
102 00	J. R. E. Patterson, jr. examiner of companies, 12 m	2,040 00	60 00
30 00	A. J. M. Perry, jr. clk. sten., 12 m	600 00	94 44
96 00	C. A. Ranson, jr. examiner of companies, 12 m	1,920 00	

‡ 35 year's service completed. Balance Retirement Fund.

Abatements — Fonds de retraite	**Insurance Department: Salaries at Ottawa — Département des Assurances: Traitements à Ottawa**	Salary — Traitements	Bonus — Boni
$ cts.	*Staff*—Con.—*Personnel*—Fin.	$ cts.	$ cts.
40 00	W. I. Shuttleworth, stat., clk. May 15 to Aug. 31 at $1.020, 7 m. to Mar. 31 at $1,080	931 61	66 59
198 00	R. W. Warwick, actuarial examiner, 12 m	3,900 00	
251 25	A. D. Watson, sr. actuary, 3 m. at $4,800, 9 m. at $5,100	5,025 00	
	Salaries re Fire Prevention—Traitements mesures préventives contre l'incendie ($5,852.50)—		
225 00	J. G. Smith, Dom. fire prevention commissioner, 12 m	4,500 00	
66 00	B. N. Grafton, sr. clk. sten., 12 m	1,320 00	
	Temporary employee—		
	E. I. Donaldson, jr. clk. sten., April 1–20 (less ½ d.) at $600	32 50	5 11
	Temporary Employees—Employés temporaires ($2,449.57)		
.....	P. C. Annable, junior statistical clerk, 12 m. to Mar. 31 (less ½ d.) at $600	599 17	314 57
.....	G. E. M. Hilton, statistical clerk, May 31 to Sept. 17 at $960	287 91	24 94
.....	R. Kimmins, junior clerk stenographer, Oct. 15 to Mar. 31 at $600	277 42	43 66
.....	E. MacLean, clerk stenographer, Mar. 3–31 at $960	74 84	6 48
.....	H. A. Urquhart, statistical clerk, 12 m. to Mar. 31 (less 1 d.) at $960	957 33	82 94
.....	G. Weaver, clerk, Dec. 27 to Mar. 31 at $960	252 90	82 98
		72,342 54	2,193 78
	Charged as follows:—		
	Civil Government salaries	64,040 47	
	Civil government contingencies	2,449 57	
	Expenses *re* Fire Prevention	5,852 50	
			72,342 54
	Provisional Bonus allowance	.....	2,193 78
			74,536 32

Insurance Department: Civil Government Contingencies — Département des Assurances—Dépenses contingentes du gouvernement civil	$ cts.
Salaries at Ottawa. .....(Page J—3)	2,449 57
Stationery Office supplies, 12 m. to Mar. 31	3,358 92
King's Printer's account: printing, binding, etc., $39,330.55; less sale of "Tables of Bond Values," $711.70	38,618 85
Subscriptions to newspapers and publications, $264.30; telegrams, $668.01	932 31
R. de L. French, professional services, $300; sundries, $580.58	880 58
Valuing real estate and securities: Wm. Bryden, Winnipeg, $135; W. J. Carter, $40; J. A. Fraser, $3,500; W. Molson & Co., Montreal, $275; National Trust Co. Ltd., Winnipeg, $62.50; Northern Trusts Co., Regina, $100; G. L. Schetky, Ltd., Vancouver, $827; Wood, Gundy & Co., Toronto, $3,500	8,439 50
Travelling expenses: G. D. Finlayson, $398.68; W. H. Gilliland, $1,593.93; T. B. Holmes, $2,262.21; A. D. Jamieson, $599.88; W. R. McDonald, $1,760.93; A. J. O'Reilly, $817.05; C. A. Ranson, $458.32; R. W. Warwick, $306.38; A. D. Watson, $92.31	8,289 69
	62,969 42
Less—Valuation of property, Commercial Union Assurance Co., $275, Great West Permanent Loan Co., $2,000	2,275 00
	60,694 42

	$ cts.
Expenses re Fire Prevention **Frais de protection contre l'incendie**	
Salaries at Ottawa.....(Page J—3)	5,852 50
Travelling expenses: Tom Moore, $50.84; J. Grove Smith, $1,274.63.....	1,325 47
King's Printer's account, $2,101.82; E. C. Young, stenographic reporter, $170.40; sundries, $431.30..	2,703 52
	9,881 49
Technical Investigation into Combustibility of Roofing Materials: **Enquête technique sur la combustibilité du matériel à couvertures:** **Dominion Fire Prevention Association**	
Services at Montreal: G. E. A. Drummond, $250; R. S. Eadie, $130; R. De L. French, $800; H. M. MacKay, $250; H. E. McLellan, $666.66.....	2,096 66
Travelling expenses: F. M. G. Johnston, $88.37; H. M. MacKay, $86.31.....	174 68
W. Evely, Montreal, cost of alterations to premises leased.....	2,046 53
Ross & Greig, Montreal, supplying heating furnaces, fans and accessories.....	1,929 20
Equipment, $884.51; sundry office expenses, $307.68.....	1,192 19
	7,439 26
Bonus Allowance—Boni de cherté de vie	
For details see page J—3. Pour détails voir page J—3.....	2,193 78

Insurance Department: Revenue
Département des Assurances: Revenus

Insurance Superintendence—Surintendance des Assurances	
Assessments paid by insurance companies.....	107,963 94
Amount received from liquidator after the Union Life Insurance Co. had been fully wound up	1,400 23
Penalties, $200; sale of insurance reports, $110.81; witness fee, $2.....	312 81
	109,676 98
Casual Revenue—Revenu casuel	
Refunds of previous year's expenditure: J. G. Smith, travelling expenses, $445.54; B. L. Grafton, bonus, $21.84.....	467 38

AUDITOR GENERAL'S REPORT
1923-24

PART "K"

INTERIOR DEPARTMENT

DETAILS OF EXPENDITURE AND REVENUE

RAPPORT DE L'AUDITEUR GÉNÉRAL
1923-24

PARTIE "K"

MINISTÈRE DE L'INTÉRIEUR

DÉTAIL DES DÉPENSES ET DES REVENUS

Interior Department: Summary of Expenditure and Revenue — Ministère de l'Intérieur: Sommaire des dépenses et des revenus		$ cts.	$ cts.
Expenditures—Dépenses			
Civil Government—Gouvernement civil—			
Minister's salary under Statute	(Page K— 3)	10,000 00	
Salaries under Supply Bill	(Page K— 3)	1,430,076 40	
Contingencies	(Page K— 29)	87,056 13	
			1,527,132 53
Dominion Lands and Parks—Terres et parcs de l'Etat—			
Salaries of Outside Service	(Page K— 29)	503,026 67	
Contingencies, Advertising, etc	(Page K— 29)	160,740 06	
Board of Examiners for D. L. Surveyors	(Page K— 39)	1,665 38	
Protection of Timber	(Page K— 39)	969,571 58	
Empire Forestry Conference	(Page K— 57)	28,316 88	
Water Powers, Investigations and Reports	(Page K— 57)	299,148 35	
Dominion Power Board, Salaries, etc	(Page K— 61)	4,375 34	
Surveys and Inspections under Irrigation Act	(Page K— 61)	152,168 98	
Reclamation of Dominion Lands by Drainage	(Page K— 64)	83,606 71	
Migratory Birds Act; Salaries, etc	(Page K— 64)	47,033 13	
Canadian National Parks	(Page K— 67)	1,269,827 23	
Maps of the Dominion and N.W.T	(Page K— 81)	118,599 10	
Cost of Litigation and Legal Expenses	(Page K— 81)	2,010 08	
Ordnance Lands, Salaries, etc	(Page K— 82)	11,619 81	
Half-breed Claims in Mackenzie River District	(Page K— 82)	33,193 94	
D. W. Dwight, Compassionate Allowance	(Page K— 83)	1,000 00	
Mrs. E. S. Forbes, Compassionate Allowance	(Page K— 83)	1,050 00	
Mrs. E. P. E. Fortier, Compassionate Allowance	(Page K— 83)	1,440 00	
Grant, Alpine Club of Canada	(Page K— 83)	1,000 00	
Grant, Canadian Forestry Association	(Page K— 83)	4,000 00	
Grant, Cypress Hills Water Users' Association	(Page K— 83)	250 00	
Grant, Dominion Land Surveyors' Association	(Page K— 83)	125 00	
Grant, Western Canada Irrigation Association	(Page K— 83)	1,000 00	
			3,694,768 24
Scientific Institutions—Institutions scientifiques—			
Dominion Astronomical Observatory, Ottawa	(Page K— 83)	42,800 79	
Dominion Astrophysical Observatory, Victoria	(Page K— 83)	15,192 78	
Topographical Surveys	(Page K— 84)	495,948 20	
Geodetic Surveys, Investigations, etc	(Page K— 95)	302,225 37	
Geodetic Surveys, International Boundary	(Page K—100)	31,701 69	
			887,868 83
Government of Northwest Territories—Administration des Territoires du Nord-Ouest—			
Administration of the Territories	(Page K—101)	70,795 41	
Explorations	(Page K—102)	72,375 04	
Northwest Game Act	(Page K—103)	27,773 94	
Purchase and Maintenance of New Ship	(Page K—104)	74,273 73	
Wireless Stations, including Buildings, etc	(Page K—105)	56,372 99	
			301,591 11
Government of Yukon Territory—Administration du Territoire du Yukon—			
Salaries and Expenses	(Page K—105)	59,008 03	
Grant to Local Council		45,000 00	
Grant to Local Council for Roads	(Page K—105)	80,000 00	
E. Telford, Inspector R.C.M.P. at Dawson	(Page K—105)	600 00	
Exchequer Court Award	(Page K—105)	100,000 00	
			284,608 03
Public Service Retirement Act of 1920	(Page K—106)	.....	27,284 36
Miscellaneous—Dépenses diverses—			
Provisional Bonus Allowance	(Page K—107)	218,472 31	
Gratuities	(Page K—107)	5,850 00	
Lake of the Woods Control Board	(Page K—107)	8,164 88	
Allowance to W. J. Stewart and J. B. Challies	(Page K—107)	2,000 00	
			234,487 19
Total expenditure—Total des dépenses		.....	6,957,740 29
Revenue—Revenus			
Total Revenue—Total des revenus	(Page K—109)	.....	2,370,106 82
Open Accounts—Comptes ouverts			
School Lands	(Page K—108)		
Seed Grain	(Page K—108)		

Abatements — Fonds de retraite	**Interior: Salaries at Ottawa — Intérieur: Traitements à Ottawa**	Salary — Traitements	Bonus — Boni
$ cts.		$ cts.	$ cts.
	Paid under Statute—Payé en vertu de la loi		
	Minister—Hon. Charles Stewart, 12 m	10,000 00	
	Civil Government Salaries—Traitements du gouvernement civil		
400 00	Deputy Minister—W. W. Cory, 12 m	8,000 00	
240 00	Assistant Deputy Minister—R. A. Gibson, 12 m	4,800 00	
	Minister's Office—Cabinet du Ministre—		
	L. Bourgeois, confidential messenger, 12 m	1,020 00	315 00
120 00	F. Clapp, assistant private secretary, 12 m	2,400 00	
	J. E. Featherston, private secretary's allowance, 9 m. to Dec. 31 at $600	450 00	
	M. L. Maclean, clerk-stenographer, 12 m	1,020 00	83 25
91 50	W. J. F. Pratt, principal clerk, 9 m. at $1,800, 3 m. at $1,920; private secretary's allowance, 3 m. to Mar. 31 at $600	1,980 00	89 19
	Deputy Minister's Office—Bureau du sous-ministre—		
55 50	E. M. Ackland, clerk-stenographer, 6 m. at $1,080, 6 m. at $1,140	1,110 00	72 00
91 50	W. C. Bethune, principal clerk, 9 m. at $1,800, 3 m. at $1,920	1,830 00	104 94
78 00	L. M. Blake, senior clerk-stenographer, 12 m	1,560 00	
26 00	A. R. Boulger, senior clerk-stenographer, April 1 to Sept. 24 at $1,560	754 00	
60 00	G. C. Brault, clerk-stenographer, 12 m	1,200 00	60 00
55 50	M. M. T. Burns, clerk-stenographer, 6 m. at $1,080, 6 m. at $1,140	1,110 00	72 00
126 00	H. H. Chandler, head clerk, 12 m	2,520 00	
54 00	H. A. Clark, clerk-stenographer, 12 m. at $1,080, less half pay 29 d	1,037 03	69 13
63 00	J. E. Gibson, clerk, 12 m	1,260 00	297 00
60 00	M. L. Gibson, clerk-stenographer, 12 m	1,200 00	60 00
60 00	J. Greaves, confidential messenger, 12 m	1,200 00	297 00
78 00	A. C. MacCormac, senior clerk-stenographer, 12 m	1,560 00	
‡	M. May, principal clerk, 12 m	2,280 00	
81 00	L. May, senior clerk-stenographer, 12 m	1,620 00	
63 00	C. Neale, clerk-stenographer, 6 m. at $1,200, senior clerk-stenographer, 6 m. at $1,320	1,260 00	29 68
121 50	G. E. Purvis, head clerk, 9 m. at $2,400, 3 m. at $2,520	2,430 00	45 00
60 00	M. Smith, clerk-stenographer, 12 m	1,200 00	60 00
78 00	H. C. Warner, senior file clerk, 12 m	1,560 00	202 00
	Accounts Branch—Division de la comptabilité—		
60 75	H. Armstrong, account clerk, 8 m. to Mar. 31 at $1,260	840 00	
66 00	G. C. Beeson, clerk-bookkeeper, 12 m	1,320 00	
81 00	C. R. Binks, senior clerk-bookkeeper, 12 m	1,620 00	162 00
84 00	H. A. Bradley, sen. clerk-bookkeeper, 12 m. at $1,680, less half-pay 43 d	1,580 41	141 11
51 75	G. W. Brown, account clerk, 9 m. at $1,020, 3 m. at $1,080	1,035 00	315 00
15 00	L. E. Buck, jun. clerk-stenographer, April 1 to Sept. 26 at $900	440 00	46 17
99 00	W. R. Burrill, departmental accountant, grade 1, 12 m	1,980 00	63 00
81 00	A. P. Capreol, senior clerk-bookkeeper, 12 m	1,620 00	162 00
77 25	A. R. Chevrier, senior clerk-bookkeeper, 3 m. at $1,500, 9 m. at $1,560	1,545 00	216 72
46 75	K. Conn, clerk-stenographer, 12 m. at $1,020, less 53 d.	872 66	74 38
78 00	M. C. Cormier, senior clerk-stenographer, 12 m	1,560 00	
96 00	H. C. Craig, principal clerk, 12 m	1,920 00	63 00
114 00	C. Ewen, principal clerk, 12 m	2,280 00	60 00
105 00	A. Fortier, departmental accountant, grade 1, 12 m	2,100 00	60 00
19 44	I. E. Frappier, jun. clerk-stenographer, Aug. 8 to Mar. 31 at $600	388 71	61 18
60 00	W. J. Gibson, account clerk, 12 m	1,200 00	297 00
48 00	M. M. Good, clerk-stenographer, 12 m	960 00	83 25
99 00	W. F. Hanchet, departmental accountant, grade 1, 12 m	1,980 00	63 00
72 00	A. K. Hancock, senior clerk, 12 m	1,440 00	
66 00	H. Handley, senior clerk, 12 m	1,320 00	279 00
51 00	R. F. C. Hart, account clerk, 12 m	1,020 00	83 25
147 75	H. B. Hill, departmental accountant, grade 3, 9 m. at $2,940, 3 m. at $3,000	2,955 00	
80 00	D. Hogan, clerk-bookkeeper, 12 m	1,600 00	162 00
54 00	V. G. Holland, account clerk, 12 m	1,080 00	315 00
129 00	W. Hutton, departmental accountant, grade 2, 12 m	2,580 00	
54 75	C. Hyman, clerk, 9 m. at $1,080, 3 m. at $1,140	1,095 00	72 00
80 00	W. J. Johnstone, clerk, 12 m	1,600 00	
81 00	J. I. Kelly, senior clerk-bookkeeper, 12 m	1,620 00	162 00
90 00	J. A. R. Latendresse, principal account clerk, 12 m	1,800 00	119 00
72 75	H. A. L. Lee, sen. clerk-bookkeeper, 9 m. at $1,440, 3 m. at $1,500	1,455 00	261 00

Abatements — Fonds de retraite	Interior: Salaries at Ottawa — Intérieur: Traitements à Ottawa	Salary — Traitements	Bonus — Boni
$ cts.	*Civil Government Salaries*—Continued—*Traitements du gouvernement civil*—Suite	$ cts.	$ cts.
	Accountant's Branch—*Concluded*—Division de la comptabilité—*Fin*—		
60 00	M. Leetham, clerk-stenographer, 12 m	1,200 00	297 00
58 50	M. Lyons, clerk-typist, 6 m. at $1,140, 6 m. at $1,200	1,170 00	66 00
60 00	K. McCabe, clerk-stenographer, 12 m	1,200 00	60 00
75 00	W. McCarthy, senior clerk-bookkeeper, 12 m	1,500 00	
63 00	F. McCausland, clerk-bookkeeper, 12 m	1,260 00	297 00
114 00	R. A. McClymont, principal account clerk, 12 m	2,280 00	60 00
48 75	R. I. McCracken, clerk-stenographer, 9 m. at $960, 3 m. at $1,020	975 00	74 16
90 00	A. T. McFarlane, principal account clerk, 12 m	1,800 00	119 00
51 00	A. McGovern, account clerk, 12 m	1,020 00	83 25
150 00	R. A. J. McIsaac, departmental accountant, grade 3, 12 m	3,000 00	
174 00	G. I. Maclean, departmental accountant, grade 4, 12 m	3,480 00	
27 00	A. V. McStravick, sen. clerk-stenographer, 9 m. to Mar. 31 at $1,320	990 00	209 25
65 00	C. McStravick, clerk-stenographer, 12 m	1,300 00	
201 00	P. Marchand, departmental accountant, grade 6, 12 m	4,020 00	
64 50	F. J. Mitchell, clerk-bookkeeper, 6 m. at $1,260, 6 m. at $1,320	1,290 00	
56 25	M. Moreland, clerk-stenographer, 3 m. at $1,080, 9 m. at $1,140	1,125 00	72 00
60 00	S. J. Morris, clerk, 12 m	1,200 00	297 00
46 00	E. A. Murphy: junior clerk-stenographer, 2 m. at $720; account clerk, 10 m. at $960	920 00	85 04
19 50	E. V. Nielson, senior clerk-stenographer, 3 m. to June 30 at $1,560	390 00	
117 00	P. V. Neville, departmental accountant, grade 2, 12 m	2,340 00	60 00
71 25	W. J. O'Connor, sen. clerk-bookkeeper, 3 m. at $1,380, 9 m. at $1,440	1,425 00	265 50
42 00	N. E. Pelletier, sen. account clerk, 8 m. to Nov. 30 at $1,680, less half-pay 74 d	950 26	
84 00	D. P. Purcell, senior account clerk, 12 m	1,680 00	150 00
60 00	D. Ramage, clerk-typist, 12 m. at $1,200, less half-pay 81 d	1,067 74	52 66
51 00	G. Richer, account clerk, 12 m	1,020 00	83 25
99 00	E. Robitaille, departmental accountant, grade 1, 12 m	1,980 00	63 00
60 00	H. Sauvage, clerk, 12 m	1,200 00	60 00
57 00	E. A. Selfridge, clerk-stenographer, 12 m	1,140 00	315 00
5 00	M. E. Spottiswood, jun. clerk-stenographer, 2 m. to Mar. 31 at $600	100 00	15 74
114 00	J. L. Turner, principal clerk, 12 m	2,280 00	60 00
55 50	C. Turriff, clerk, 6 m. at $1,080, 6 m. at $1,140	1,110 00	72 00
36 75	M. M. Walsh, jun. clerk-stenographer, 9 m. at $720, 3 m. at $780	735 00	94 50
55 50	F. H. Woggan, confidential messenger, 6 m. at $1,080, 6 m. at $1,140	1,110 00	72 00
162 00	E. E. Wood, departmental accountant, grade 4, 12 m	3,240 00	
	Astrophysical Observatory, Victoria—Observatoire astrophysique, Victoria—		
159 00	W. E. Harper, research astronomer, 12 m	3,180 00	
225 00	J. S. Plaskett, director astrophysical observatory, 12 m	4,500 00	
144 00	R. K. Young, astronomer, 12 m	2,880 00	
	Boundary Surveys Branch—Division des arpenteurs de frontières—		
225 00	J. J. McArthur, international boundary commissioner, 12 m	4,500 00	
150 00	J. R. O'Connell, chief map draughtsman, 12 m	3,000 00	
	British Columbia Lands and Townsites Branch—Division des terrains et des emplacements de villes en Colombie-Britannique—		
78 00	G. F. Beardsley, senior clerk, 12 m	1,560 00	202 00
60 00	H. Bourdon, clerk, 12 m	1,200 00	297 00
114 00	E. R. Eastman, principal clerk, 12 m	2,280 00	60 00
60 00	Mrs. E.R. Eastman, clerk-stenographer, 12 m	1,200 00	
78 00	O. Hawley, senior clerk-stenographer, 12 m	1,560 00	
105 00	G. P. Landerkin, senior clerk, 12 m	2,100 00	60 00
78 00	A. McCuaig, senior file clerk, 12 m	1,560 00	202 00
150 00	R. W. Morley, office engineer, 12 m	3,000 00	
102 00	G. S. Proctor, senior map draughtsman, 12 m	2,040 00	60 00
53 25	A. P. Quigley, clerk-stenographer, 3 m. at $1,020, 9 m. at $1,080	1,065 00	74 79
65 00	L. K. Wright, clerk, 12 m	1,300 00	
180 00	G. Wyld, superintendent B.C. Lands, 12 m	3,600 00	
	Departmental Solicitor's Branch—Division des légistes du ministère—		
‡	B. Barber, law clerk, 12 m	2,280 00	60 00
192 00	K. R. Daly, departmental solicitor, 12 m	3,840 00	
81 00	L. L. Stewart, senior law clerk-stenographer, 12 m	1,620 00	

Abatements — Fonds de retraite	**Interior: Salaries at Ottawa — Intérieur: Traitements à Ottawa**	Salary — Traitements	Bonus — Boni
$ cts.	*Civil Government Salaries*—Continued—*Traitements du gouvernement civil*—Suite	$ cts.	$ cts.
	Dominion Lands Branch—Division des terres de l'Etat—		
33 00	I. Beaton, junior clerk-stenographer, 12 m	660 00	56 25
49 50	C. M. Bell, clerk-stenographer, 6 m. at $960, 6 m. at $1,020	990 00	83 25
60 00	M. A. B. Burnside, clerk-stenographer, 12 m	1,200 00	60 00
74 25	H. D. Campbell, sen. clerk-stenographer, 3 m. at $1,440, 9 m. at $1,500	1,485 00	
63 00	O. Caron, clerk, 12 m	1,260 00	297 00
51 75	E. I. Cook, clerk-stenographer, 9 m. at $1,020, 3 m. at $1,080	1,035 00	80 37
111 00	J. C. Cowan, principal clerk, 6 m. at $2,160, 6 m. at $2,280	2,220 00	60 00
78 00	M. A. J. Craig, senior clerk-stenographer, 12 m	1,560 00	
	Z. G. Cummings, jun. clerk-stenographer, April 1–14 at $720	28 00	3 41
114 00	T. Davidson, principal clerk, 12 m	2,280 00	60 00
104 50	J. B. Duhamel, principal clerk, 11 m. to Feb. 29 at $2,280	2,090 00	55 00
114 00	H. L. Edwards, principal clerk, 12 m	2,280 00	60 00
36 75	G. Elderkin, clerk-stenographer, 9 m. at $660, 3 m. at $960	735 00	56 25
51 75	A. L. J. Evoy, clerk-stenographer, 9 m. at $1,020, 3 m. at $1,080.	1,035 00	80 37
78 00	M. H. Fair, senior clerk-stenographer, 12 m	1,560 00	
48 75	M. E. Ferguson, jun. clerk-stenographer, 5 m. at $840, 7 m. at $900	875 00	94 50
33 75	C. Flanagan, junior clerk-stenographer, 8 m. to Dec. 31 at $660, 3 m. at $720	620 00	86 63
114 00	H. L. Fulford, principal clerk, 12 m	2,280 00	60 00
240 00	J. W. Greenway, commissioner of Dominion Lands, 12 m	4,800 00	
57 25	W. H. Gresley: clerk, 3 m. at $1,020, 5 m. at $1,080; senior clerk 4 m. at $1,320, less 22½ d	1,079 42	46 65
51 75	M. F. Headrick, clerk-stenographer, 9 m. at $1,020, 3 m. at $1,080	1,035 00	80 37
69 75	G. R. Hopkins, senior clerk, 9 m. at $1,380, 3 m. at $1,440	1,395 00	274 50
*80 40	H. E. Hume, deputy commissioner of Dominion Lands, 12 m	4,020 00	
60 00	M. Jamieson, clerk-stenographer, 12 m	1,200 00	60 06
33 00	M. Johnston, junior clerk-stenographer, 12 m	660 00	315 06
51 75	A. E. Jones, clerk-stenographer, 9 m. at $1,020, 3 m. at $1,080	1,035 00	80 37
84 00	P. R. Laflamme, translator, 12 m	1,680 00	
114 00	O. Lafleur, principal clerk, 12 m	2,280 00	
114 00	J. M. Larkin, principal clerk, 12 m	2,280 00	60 00
84 00	W. P. Lochnan, senior clerk, 12 m	1,680 00	150 00
77 75	A. Low, sen. clerk-stenographer, 1 m. at $1,500, 11 m. at $1,560	1,555 00	
114 00	F. J. Lynch, principal clerk, 12 m	2,280 00	
19 76	J. MacDonald, jun. clerk-stenographer, Aug. 4 to Mar. 31 at $600	395 16	62 20
3 00	M. M. McGovern, jun. clerk-stenographer, April 1 to June 22 at $720	164 00	12 79
52 50	A. I. Mackie, clerk-stenographer, 6 m. at $1,020, 6 m. at $1,080	1,050 00	77 58
81 00	G. A. McLeod, principal clerk, 6 m. at $1,440, 6 m. at $1,800	1,620 00	
6 00	I. C. MacMillan, sen. clerk-stenographer, 3 m. to June 30 at $1,440	360 00	
34 50	D. C. McRae, jun. clerk-stenographer, 6 m. at $660, 6 m. at $720	690 00	63 36
114 00	C. Mair, principal clerk, 12 m	2,280 00	
60 00	M. C. Maloney, clerk-stenographer 12 m	1,200 00	297 00
195 00	R. B. Matheson, asst. commissioner of Dominion Lands, 12 m	3,900 00	
7 50	M. C. Maxwell, jun. clerk-stenographer, Dec. 15 to Mar. 31 at $600	177 42	27 99
60 00	E. R. Montgomery, clerk-stenographer, 12 m	1,200 00	60 00
78 00	I. Moore, sen. clerk-stenographer, 12 m. at $1,560, less 1 d	1,555 81	201 42
63 00	T. J. Morris, clerk, 12 m. at $1,260, less 1 d	1,256 61	296 20
21 25	M. M. Morrissey: junior clerk-stenographer, 3 m. at $660, 3 m. at $720; clerk-stenographer, 3 m. to Dec. 31 at $960	585 00	68 01
54 75	W. R. Mortimer, file clerk, 9 m. at $1,080, 3 m. at $1,140	1,095 00	315 00
81 00	M. E. Mulhall, senior clerk-stenographer, 12 m	1,620 00	
144 00	H. B. Perrin, head clerk, 12 m	2,880 00	
55 50	J. C. Potter, clerk-stenographer, 6 m. at $1,080, 6 m. at $1,140	1,110 00	72 00
144 00	C. H. E. Powell, head clerk, 12 m	2,880 00	
114 00	A. Ryan, principal clerk, 12 m	2,280 00	
144 00	B. H. Scott, head clerk, 12 m	2,880 00	
144 00	C. V. Shannon, head clerk, 12 m	2,880 00	
84 00	A. E. Smith, senior supplies clerk, 12 m	1,680 00	150 00
19 76	A. M. Talbot, jun. clerk-stenographer, May 4 to Dec. 4 at $600	351 61	32 91
33 00	M. Taylor, jun. clerk-stenographer, 12 m	660 00	94 50
76 50	G. O. Thorburn, sen. clerk-stenographer, 6 m. at $1,500, 6 m. at $1,560	1,530 00	
120 00	E. Trudel, head clerk, 12 m	2,400 00	60 00
*45 60	E. E. Turton, principal clerk, 12 m	2,280 00	60 00
35 25	A. Tweedly, jun. clerk-stenographer, 3 m. at $660, 9 m. at $720, less 1 d	703 06	75 14
†98 00	B. H. Wright, principal clerk, 12 m	2,800 00	

Abatements — Fonds de retraite	Interior: Salaries at Ottawa — Intérieur: Traitements à Ottawa	Salary — Traitements	Bonus — Boni
$ cts.	*Civil Government Salaries*—Continued—*Traitements du gouvernement civil*—Suite	$ cts.	$ cts.
	Dominion Astronomical Observatory—Observatoire astronomique de l'Etat—		
144 00	E. C. Arbogast, astronomical computer, 12 m	2,880 00	
82 50	A. Barks, instrument maker, grade 2, 6 m. at $1,620, 6 m. at $1,680	1,650 00	156 00
99 00	R. Callander, senior engineering clerk, 12 m	1,980 00	63 00
99 00	L. P. Christensen, instrument maker foreman, grade 3, 6 m. at $1,920, 6 m. at $2,040	1,980 00	61 50
159 00	R. E. de Lury, research astronomer, 12 m	3,180 00	
105 00	W. W. Doxsee, assistant seismologist, 12 m	2,100 00	60 00
53 19	F. J. Dunn, carpenter, 12 m. at 75c. per h	1,060 18	262 50
96 75	J. F. Fredette, sen. engineering clerk, 9 m. at $1,920, 3 m. at $1,980	1,935 00	63 00
144 00	C. A. French, magnetician, 12 m	2,880 00	
120 00	A. W. Grant, editor, grade 1, 12 m	2,400 00	60 00
10 00	E. C. Hamel, jun. clerk-stenographer, 4 m. to Mar. 31 at $600	200 00	105 00
144 00	W. C. Jaques, astronomical computer, 12 m	2,880 00	
‡	O. Klotz, director of astronomical observatory, 9 m. to Dec. 31 at $5,100 (deceased)	3,825 00	
120 00	J. H. L'Abbe, librarian, 12 m	2,400 00	60 00
144 00	R. J. McDiarmid, astronomer, 12 m	2,880 00	
144 00	R. M. Motherwell, astronomer, 12 m	2,880 00	
136 50	A. H. Miller, gravity specialist, 3 m. at $2,640, 9 m. at $2,760	2,730 00	
144 00	D. B. Nugent, astronomer, 12 m	2,880 00	
101 25	D. Robertson, longitude exchange operator, 9 m. at $2,000, 3 m. at $2,100	2,025 00	62 25
84 00	O. Sills, senior clerk, 12 m	1,680 00	150 00
141 00	C. C. Smith, astronomer, 6 m. at $2,760, 6 m. at $2,880	2,820 00	
96 25	A. Steadworthy, sen. photographer, 11 m. to Feb. 29 at $2,100, less half pay 66 d	1,737 98	48 87
185 00	R. M. Stewart: assistant director of astronomical observatory, 10 m. at $3,540; director, 2 m. at $4,500	3,700 00	
114 00	A. H. Swinburn, assistant astronomer, 12 m	2,280 00	60 00
	Dominion Parks Branch—Division de parcs de l'Etat—		
80 00	G. Arbic, file clerk, 12 m	1,600 00	162 00
45 00	E. Balmer, junior clerk, 12 m	900 00	94 50
78 00	D. M. Barber, sen. account clerk, 12 m. at $1,560, less half pay 5 d.	1,549 38	
65 00	F. B. Beatty, clerk-stenographer, 12 m	1,300 00	
60 00	W. Blenkarn, clerk, 12 m	1,200 00	297 00
60 00	J. P. Brown, clerk-stenographer, 12 m	1,200 00	60 00
114 00	G. W. Bryan, principal clerk, 12 m	2,280 00	60 00
48 00	W. G. Calderhead, junior draughtsman, 12 m	960 00	315 00
54 00	C. M. Casey, clerk-stenographer, 12 m	1,080 00	315 00
80 00	J. B. Corcoran, file clerk, 12 m	1,600 00	162 00
50 00	F. Corp, messenger-clerk, 12 m	1,000 00	315 00
114 00	W. H. Courtice, principal account clerk, 12 m	2,280 00	60 00
60 00	E. M. Crown, clerk-stenographer, 12 m	1,200 00	60 00
54 00	M. Currie, clerk-stenographer, 12 m	1,080 00	72 00
81 00	E. J. Ebbs, senior clerk, 9 m. at $1,600, 3 m. at $1,680	1,620 00	159 00
39 00	J. H. Edwards, messenger-clerk, 12 m	780 00	57 50
20 00	A. J. Fortier, clerk-stenographer, 12 m. at $960, less Aug. 30 to Feb. 14	516 22	44 71
34 50	B. W. Gorr, junior clerk-stenographer, 6 m. at $660, 6 m. at $720.	690 00	68 92
65 00	E. A. Grant, clerk-stenographer, 12 m	1,300 00	297 00
105 00	S. E. Hand, senior file clerk, 12 m	2,100 00	60 00
240 00	J. B. Harkin, commissioner of Dominion Parks, 12 m	4,800 00	
63 00	L. Hawkins, clerk-stenographer, 12 m	1,260 00	
114 00	T. S. Heaslip, principal clerk, 12 m	2,280 00	60 00
9 15	B. Herscovitz, jun. clerk-stenographer, Dec. 11 p.m. to Mar. 31 at $600	183 06	17 14
84 00	D. E. Hill, sen. file clerk, 12 m. at $1,680, less half pay 10½ d	1,656 29	147 88
50 00	W. F. Hoad, junior clerk, 12 m	1,000 00	83 25
89 00	F. D. Jacob: sen. clerk, 2 m. at $1,680; prin. clerk, 10 m. at $1,800	1,780 00	124 10
80 00	A. Kniewasser, file clerk, 12 m	1,600 00	162 00
60 00	M. Lafranchise, clerk-stenographer, 12 m	1,200 00	60 00
75 00	M. Lennan, senior account clerk, 12 m	1,500 00	
78 00	G. A. Love, senior clerk-stenographer, 12 m	1,560 00	
45 00	K. McCarthy, clerk, April 1 to Feb. 9 at $1,200	1,031 03	51 55

Abatements — Fonds de retraite	**Interior: Salaries at Ottawa — Intérieur: Traitements à Ottawa**	Salary — Traitements	Bonus — Boni
$ cts.	*Civil Government Salaries*–Continued—*Traitements du gouvernement civil*–Suite	$ cts.	$ cts.
	Dominion Parks Branch–*Concluded*-Division des parcs de l'Etat—*Fin*		
65 00	M. B. Macdonald, clerk-stenographer, 12 m	1,300 00	
78 00	K. A. McElroy, senior file clerk, 12 m	1,560 00	
53 25	H. P. McGahey, clerk-stenographer, 3 m. at $1,020, 9 m. at $1,080	1,065 00	74 79
65 00	M. McGuire, clerk-stenographer, 12 m	1,300 00	
9 50	I. W. Markell, account clerk, 3 m. to June 30 at $1,140	285 00	18 00
84 00	A. J. Murphy, senior file clerk, 12 m	1,680 00	150 00
114 00	C. E. Nagle, principal clerk, 12 m	2,280 00	60 00
60 00	K. Nevins, clerk-stenographer, 12 m	1,200 00	60 00
48 75	A. O'Brien, clerk-stenographer, 9 m. at $960, 3 m. at $1,020	975 00	179 76
89 16	C. Parkinson, principal clerk, 1 m. at $1,600, 11 m. at $1,800	1,783 33	
*79 20	A. A. Pinard, head clerk, 12 m	2,640 00	
60 00	A. Proulx, clerk-stenographer, 12 m	1,200 00	297 00
78 00	M. F. Rogers, senior clerk-stenographer, 12 m	1,560 00	
54 75	V. J. Scharfe, clerk-stenographer, 9 m. at $1,080, 3 m. at $1,140	1,095 00	72 00
56 25	E. Scott, clerk-stenographer, 3 m. at $1,080, 9 m. at $1,140	1,125 00	72 00
84 00	J. J. Shea, senior clerk, 12 m	1,680 00	150 00
114 00	J. E. Spero, law clerk, 12 m	2,280 00	60 00
132 00	R. S. Stronach, park superintendent, grade 4, 12 m	2,640 00	
78 00	F. Von Charles, senior clerk-stenographer, 12 m	1,560 00	202 00
60 00	E. M. Ward, clerk-stenographer, 12 m	1,200 00	60 00
102 00	E. R. Williams, senior draughtsman, 12 m	2,040 00	60 00
120 00	M. B. Williams, publicity agent, 12 m	2,400 00	
168 00	F. H. H. Williamson, deputy commissioner of Dominion Parks, 12 m	3,360 00	
105 00	J. A. Wood, park superintendent, grade 3, 12 m	2,100 00	60 00
	Forestry Branch—Division forestière—		
63 00	J. A. Archambault, clerk, 12 m	1,260 00	
60 00	A. Bastien, clerk-stenographer, 12 m	1,200 00	60 00
33 00	J. Belliveau, junior clerk-stenographer, 12 m	660 00	94 50
78 00	I. B. Blackburn, departmental librarian, 12 m	1,560 00	202 00
46 75	B. O. Brown: jun. clerk-stenographer, 1 m. at $660; clerk-stenographer, 11 m. at $960	935 00	58 95
35 00	J. Bryan, file clerk, 7 m. to Oct. 31 at $1,200 (deceased)	700 00	173 25
*57 60	F. H. Byshe, head clerk, 12 m	2,880 00	
‡	R. H. Campbell, director of forestry, 12 m	4,500 00	
57 00	L. C. Courtenay, clerk, 12 m	1,140 00	72 00
84 00	G. Duscet, senior clerk-stenographer, 12 m	1,680 00	
78 00	R. K. Edey, senior file clerk, 12 m	1,560 00	202 00
60 00	V. A. Esdale, clerk-typist, 12 m	1,200 00	60 00
54 75	M. P. Evans, clerk-stenographer, 9 m. at $1,080, 3 m. at $1,140	1,095 00	72 00
60 63	K. M. Gillespie, clerk-stenographer, 9 m. at $1,200, 3 m. at $1,250	1,212 50	119 25
87 00	W. C. Harnett, senior clerk-bookkeeper, 12 m	1,740 00	150 00
105 00	F. W. H. Jacombe, bibliographer, 12 m	2,100 00	60 00
13 50	A. J. Johnston, clerk-typist, 3 m. to Mar. 31 at $1,080	270 00	
70 50	I. M. McCann, sen. clerk-stenographer, 6 m. at $1,380, 6 m. at $1,440	1,410 00	
63 00	M. A. Macdonald, clerk-stenographer, 12 m	1,260 00	
30 00	M. L. McGillis, junior clerk-stenographer, 12 m	600 00	330 24
52 00	J. P. McJanet, senior clerk-stenographer, 11 m. to Feb. 29 at $1,560	1,430 00	151 47
48 75	M. A. Maley, clerk-stenographer, 9 m. at $960, 3 m. at $1,020	975 00	83 25
114 00	M. H. Martin, principal account clerk, 12 m	2,280 00	60 00
78 00	G. R. L. Potter, senior clerk, 12 m	1,560 00	202 00
66 00	W. I. Roberts, clerk-bookkeeper, 12 m	1,320 00	
81 00	A. M. Robinson, senior clerk, 12 m	1,620 00	
48 00	H. V. Simpson, clerk-stenographer, 12 m	960 00	76 41
59 62	M. A. Thompson, statistical clerk, 11 m. to Feb. 29 at $1,300, less half pay 36½ d	1,127 19	257 53
84 00	A. A. Traversy, senior account clerk, 12 m. at $1,680, less 46 d	1,466 07	130 97
100 50	C. J. Tulley, principal clerk, 3 m. at $1,920, 9 m. at $2,040	2,010 00	60 75
90 00	E. E. Turton, jr., principal clerk, 12 m	1,800 00	119 00
44 38	M. Woodburn, junior clerk-stenographer, 3 m. at $850, 9 m. at $900	887 50	315 00
99 00	J. G. Wright, assistant office engineer, 12 m	1,980 00	63 00
78 00	A. J. Young, senior clerk-stenographer, 12 m	1,560 00	

Abatements — Fonds de retraite	Interior: Salaries at Ottawa — Intérieur: Traitements à Ottawa	Salary — Traitements	Bonus — Boni
$ cts.	*Civil Government Salaries*–Continued—*Traitements du gouvernement civil*–Suite	$ cts.	$ cts.
	Geodetic Surveys Branch—Division des arpentages géodésiques—		
84 00	A. Arcand, senior clerk, 12 m	1,680 00	150 00
122 00	C. A. Bigger, assistant superintendent of geodetic surveys, 8 m. to Nov. 30 at $3,660 (deceased)	2,440 00	
78 00	L. E. Blunt, senior clerk-stenographer, 12 m	1,560 00	202 00
150 00	J. B. Cannon, office engineer, 12 m	3,000 00	
63 00	L. I. Copping, clerk-bookkeeper, 12 m	1.260 00	
123 00	J. P. Cordukes, assistant office engineer, 12 m	2,460 00	
102 00	E. T. de Coeli, junior geodetic engineer, 12 m	2,040 00	60 00
102 00	D. J. Doyle, senior map draughtsman, 12 m	2,040 00	60 00
114 00	W. B. Fairbairn, principal account clerk, 12 m	2,280 00	60 00
140 00	L. Gauthier, principal map draughtsman, 12 m	2,800 00	
114 00	G. H. D. Gibson, editor, grade 1, 12 m	2,280 00	60 00
40 42	L. M. Logan, clerk-stenographer, 6 m. at $1,200, Oct. 1 to Jan. 19 at $1,250	976 36	30 00
144 00	F. A. McDiarmid, supervisor of standards, 12 m	2,880 00	
78 00	C. M. McDonald, senior clerk, 12 m	1,560 00	
240 00	N. Ogilvie, superintendent of geodetic surveys, 12 m	4,800 00	
138 00	T. H. Parker, geodetic engineer, 12 m	2,760 00	
36 75	M. Potvin, messenger-clerk, 9 m. at $720, 3 m. at $780	735 00	94 50
144 00	W. Simpson, head clerk, 12 m	2,880 00	
60 00	C. Stewart, clerk-stenographer, 12 m	1,200 00	60 00
189 00	W. M. Tobey, senior geodetic engineer, 12 m	3,780 00	
80 00	F. W. O. Werry, engineering clerk, 12 m	1,600 00	72 00
	Geographer's Branch—Division du géographe—		
84 00	A. A. Akerlindh, senior clerk, 12 m	1,680 00	150 00
123 00	W. Anderson, cartographer, 12 m	2,460 00	
105 00	J. Bennie, senior map draughtsman, 12 m. at $2,100, less 1 d	2,094 35	60 00
123 00	J. Beveridge, cartographer, 12 m	2,460 00	
150 00	E. D. Bryant, chief draughtsman, 12 m	3,000 00	
174 00	J. E. Chalifour, chief geographer, 12 m	3,480 00	
102 00	S. Chandler, senior map draughtsman, 12 m	2,040 00	60 00
102 00	G. Dumouchel, senior map draughtsman, 12 m	2,040 00	60 00
123 00	F. Inkster, cartographer, 12 m	2,460 00	
102 00	A. Lacroix, senior map draughtsman, 12 m	2,040 00	60 00
102 00	D. Lightfoot, senior map draughtsman, 12 m	2,040 00	60 00
102 00	A. A. Linnell, senior map draughtsman, 12 m	2,040 00	60 00
75 00	J. R. Loyer, map draughtsman, 12 m. at $1,500, less 7½ d	1,468 95	255 60
80 00	J. P. McElligott, map draughtsman, 12 m	1,600 00	162 00
68 25	H. Nichol, map draughtsman, 3 m. at $1,320, 9 m. at $1,380	1,365 00	279 00
68 25	F. J. A. Old, map draughtsman, 3 m. at $1,320, 9 m. at $1,380	1,365 00	279 00
51 00	G. Sawyer, clerk-stenographer, 12 m. at $1,020, less half pay 18 d.	994 86	307 23
123 00	H. Taché, cartographer, 12 m	2,460 00	
65 00	F. E. Waine, clerk-stenographer, 12 m	1,300 00	
	Land Patents Branch—Division d'enregistrement des terres—		
*86 40	H. Ackland, head clerk, 12 m	2,880 00	
65 00	E. M. Bayley, clerk, 12 m	1,300 00	
75 00	O. Bazinet, map draughtsman, 12 m	1,500 00	261 00
84 00	G. Beardsley, senior clerk, 12 m	1,680 00	150 00
114 00	J. A. H. Beauchesne, principal clerk, 12 m	2,280 00	60 00
100 50	R. Beaudoin, principal clerk, 3 m. at $1,920, 9 m. at $2,040	2,010 00	60 75
129 00	J. A. Belleau, principal map draughtsman, 12 m	2,580 00	
51 00	E. M. Blatchley, clerk, 12 m	1,020 00	315 00
84 00	W. Brace, senior clerk, 12 m	1,680 00	150 00
78 00	F. V. Bridgman, senior clerk, 12 m	1,560 00	
65 60	H. R. Burns: clerk typist, 5 m. at $1,300; sen. clerk, 7 m. at $1,320	1,311 65	
144 00	J. M. Caldwell, head clerk, 12 m	2,880 00	
81 00	M. E. Casey, senior clerk-stenographer, 12 m	1,620 00	
114 00	A. A. Cohoon, principal clerk, 12 m	2,280 00	
84 00	J. H. Corry, senior map draughtsman, 12 m	1,680 00	150 00
‡	N. O. Coté, controller of land patents, 12 m	4,200 00	
129 00	A. S. Cram, principal map draughtsman, 12 m	2,580 00	
‡	F. W. C. Cuming, head clerk, 12 m	2,880 00	
52 50	L. de Sylva, clerk, 6 m. at $1,020, 6 m. at $1,080	1,050 00	315 00
78 00	M. E. Dewar, senior clerk-typist, 12 m	1,560 00	202 00
65 00	A. Duhamel, clerk typist, 12 m	1,300 00	
66 00	T. E. Fagan, senior clerk, 12 m	1,320 00	
63 00	H. Fausset, clerk, 12 m	1,260 00	

Abatements — Fonds de retraite	**Interior: Salaries at Ottawa — Intérieur: Traitements à Ottawa**	Salary — Traitements	Bonus — Boni
$ cts.	*Civil Government Salaries*—Continued—*Traitements du gouvernement civil*—Suite	$ cts.	$ cts.
	Land Patents Branch—*Concluded*—Division d'enregistrement des terres—*Fin*		
63 13	E. Gamble, clerk, 9 m. at $1,250, 3 m. at $1,300	1,262 50	
‡	W. S. Gliddon, chief clerk, 12 m	3,480 00	
81 00	A. E. Graham, senior clerk-bookkeeper, 12 m	1,620 00	162 00
60 00	I. M. Harrod, clerk-typist, 12 m	1,200 00	60 00
54 00	C. W. Hill, confidential messenger, 12 m	1,080 00	315 00
51 00	C. L. Ingersoll, junior engrosser, 12 m	1,020 00	83 25
60 00	B. M. Jackson, clerk-stenographer, 12 m	1,200 00	60 00
60 00	W. L. Jackson, clerk-stenographer, 12 m	1,200 00	60 00
114 00	J. L. Johnston, principal clerk, 12 m	2,280 00	60 00
62 50	I. Kydd, clerk, 12 m	1,250 00	
84 00	J. Labrosse, senior clerk, 12 m	1,680 00	150 00
52 50	M. T. Lamb, clerk-stenographer, 6 m. at $1,020, 6 m. at $1,080	1,050 00	77 58
105 00	W. Lamb, senior clerk, 12 m	2,100 00	60 00
26 25	J. Langlois, senior map draughtsman, 3 m. to June 30 at $2,100	525 00	
18 00	M. M. L. Lemieux, junior engrosser, 6 m. to Mar. 31 at $720	360 00	157 50
‡	P. V. Low, clerk-bookkeeper, 12 m	1,600 00	162 00
50 00	M. E. McCarthy, junior clerk, 12 m	1,000 00	83 25
51 75	J. Macdonnell, clerk-stenographer, 9 m. at $1,020, 3 m. at $1,080	1,035 00	315 00
81 00	M. McIntosh, junior engrosser, 12 m	1,020 00	83 25
80 00	C. McKeever, map draughtsman, 12 m. at $1,600, less 1½ d	1,593 33	162 00
51 00	H. McKibbon, junior engrosser, 12 m	1,020 00	83 25
63 00	B. MacMillan, clerk, 12 m	1,260 00	.....
81 00	H. Marier, senior clerk-bookkeeper, 12 m	1,620 00	162 00
60 00	M. Mattice, clerk-stenographer, 12 m	1,200 00	60 00
84 00	E. A. Oliver, senior clerk, 12 m. at $1,680, less 10 d	1,633 87	145 89
84 00	C. Olmsted, senior clerk-bookkeeper, 12 m	1,680 00	150 00
65 00	L. R. O'Meara, clerk-typist, 12 m	1,300 00	
51 00	I. Palmer, junior engrosser, 12 m	1,020 00	83 25
‡	G. W. Paterson, senior clerk, 12 m	1,680 00	
9 00	M. M. Purvis, clerk-stenographer, 2 m. to Feb. 29 at $1,080	180 00	12 00
78 00	A. Rattey, senior clerk, 12 m	1,560 00	202 00
84 00	E. Reinhardt, senior clerk, 12 m	1,680 00	150 00
60 00	J. Ritchie, clerk-stenographer, 12 m	1,200 00	60 00
81 00	M. L. Semple, senior clerk-typist, 12 m	1,620 00	
144 00	N. B. Sheppard, head clerk, 12 m	2,880 00	
58 50	M. E. Starrs, clerk, 6 m. at $1,140, 6 m. at $1,200	1,170 00	66 00
42 00	M. St. Laurent, junior engrosser, 12 m	840 00	94 50
4 25	M. Sutton, junior engrosser, April 1–30 at $1,020 (deceased)	85 00	6 93
84 00	L. B. Taylor, senior engineering clerk, 12 m	1,680 00	150 00
56 25	E. Tierney, clerk-stenographer, 3 m. at $1,080, 9 m. at $1,140	1,125 00	72 00
83 00	P. E. Trudel, senior clerk, 3 m. at $1,600, 9 m. at $1,680	1,660 00	
81 00	M. Turnbull, senior clerk, 12 m	1,620 00	
30 00	M. A. Willis, junior engrosser, 10 m. to Mar. 31 at $720	600 00	262 50
	Mining Lands and Yukon Branch—Division des terrains miniers et du Yukon.		
129 00	W. P. Batterton, departmental accountant, grade 2, 12 m	2,580 00	
114 00	C. H. Bennett, principal clerk, 12 m	2,280 00	60 00
84 00	W. A. Blue, senior clerk, 12 m	1,680 00	
78 00	B. A. Busby, senior clerk-stenographer, 12 m	1,560 00	
102 00	L. Chamonard, senior map draughtsman, 12 m	2,040 00	60 00
70 50	T. Clifford, senior clerk, 6 m. at $1,380, 6 m. at $1,440	1,410 00	
60 00	W. J. Cross, clerk, 12 m	1,200 00	297 00
114 00	P. J. Daly, principal clerk, 12 m	2,280 00	60 00
27 00	J. W. Davis, clerk, April 1 to Oct. 20 at $1,080, less 1½ d	593 56	173 13
4 74	E. I. Donaldson, junior clerk-stenographer, Feb. 4 to Mar. 31 at $600	94 83	14 93
78 00	E. J. Durocher, senior clerk, 12 m	1,560 00	202 00
105 00	R. J. Esdale, departmental accountant, grade 1, 12 m	2,100 00	60 00
60 75	F. F. Gagnon, office appliance operator, grade 3, 9 m. at $1,200, 3 m. at $1,260	1,215 00	297 00
55 50	J. H. D. Gauthier, account clerk, 6 m. at $1,080, 6 m. at $1,140	1,110 00	315 00
156 00	S. M. Genest, office engineer, 12 m	3,120 00	
57 00	A. Gregoire, clerk stenographer, 12 m	1,140 00	315 00
84 00	H. J. Higgerty, senior file clerk, 12 m	1,680 00	150 00
35 25	J. A. Hunter, junior clerk, 3 m. at $660, 9 m. at $720, less 1 d	703 06	94 19
32 52	M. T. Kealy, clerk, 7 m. to Oct. 31 at $1,300 (retired)	758 31	
60 00	H. K. Kelly, clerk-stenographer, 12 m	1,200 00	60 00
81 00	R. J. Laflamme, senior account clerk, 12 m	1,620 00	162 00

Abatements — Fonds de retraite	Interior: Salaries at Ottawa — Intérieur: Traitements à Ottawa	Salary — Traitements	Bonus — Boni
$ cts.	*Civil Government Salaries*—Continued—*Traitements du gouvernement civil*—Suite	$ cts.	$ cts.
	Mining Lands and Yukon Branch—*Concluded*—Division des terrains miniers et du Yukon—*Fin*		
28 50	E. C. Larson, junior clerk-stenographer, April 19 to Mar. 31 at $600	570 00	53 35
50 25	M. I. Leslie, clerk-stenographer, 3 m. at $960, 9 m. at $1,026	1,005 00	315 00
90 00	J. W. K. Lock, principal clerk, 12 m	1,800 00	85 11
61 25	M. I. C. McDermott, clerk-stenographer, April 16 to Sept. 30 at at $1,200, 6 m. at $1,250, less 4 d	1,161 38	27 50
9 75	L. Mackell, junior clerk-stenographer, April 1 to June 5 at $780	140 83	17 05
144 00	J. G. Metz, head clerk, 12 m	2,880 00	
18 79	M. A. Miller, junior clerk-stenographer, Aug. 16 to Mar. 31, at $600	375 81	59 21
78 00	H. J. Neville, senior clerk, 12 m	1,560 00	
54 00	M. E. O'Connell, clerk-stenographer, 12 m	1,080 00	72 00
51 00	J. O'Regan, file clerk, 12 m. at $1,020, less ½ d	1,018 53	83 04
114 00	A. Pelton, principal clerk, 12 m	2,280 00	60 00
39 00	J. M. Philip: junior clerk-stenographer, 9 m. at $720; clerk-stenographer, 3 m. at $960	780 00	315 00
78 00	J. M. Ross, senior clerk-stenographer, 12 m	1,560 00	
‡	H. H. Rowatt, supt. mining lands and Yukon, 12 m	4,500 00	
32 25	E. M. Sheppard, junior clerk-stenographer, 3 m. at $600, 9 m. at $660	645 00	94 50
81 00	E. E. Shiels, senior clerk, 12 m	1,620 00	
162 00	C. F. Spence, assistant Supt. Mining Lands and Yukon, 12 m	3,240 00	
81 00	H. L. Stewart, senior clerk-bookkeeper, 12 m	1,620 00	162 00
54 00	W. W. Stinson, account clerk, 12 m	1,080 00	315 00
60 00	D. R. Walters, clerk, 12 m	1,200 00	297 00
54 00	W. E. Westlake, clerk, 12 m. at $1,080, less military pay	1,075 98	315 00
	Natural Resources Intelligence Branch—Division des renseignements sur les ressources naturelles—		
45 00	R. R. Abbott-Smith, research engineer, 6 m. to Sept. 30 at $1,800	900 00	
48 00	M. E. Adams, clerk-stenographer, 12 m	960 00	83 16
78 00	M. B. Atchison, senior clerk, 12 m	1,560 00	
123 00	J. A. Bastien, assistant office engineer, 12 m	2,460 00	
129 00	A. A. Birchenough, principal map draughtsman, 12 m	2,580 00	
123 00	R. P. Bray, assistant office engineer, 12 m	2,460 00	
51 00	M. Brennan, junior engrosser, 12 m	1,020 00	315 00
114 00	T. A. Browne, research engineer, 12 m	2,280 00	60 00
78 00	D. D. Cameron, senior file clerk, 12 m	1,560 00	
78 00	I. A. Campbell, dept'l librarian grade 2, 12 m. at $1,560, less 1 d	1,555 67	
24 00	B. A. Cayer, clerk-stenographer, 3 m. at $1,020, July 1 to Sept.15 at $1,080, less 9 d	454 35	136 76
80 00	G. H. A. Collins, photographer, 12 m	1,600 00	162 00
102 00	E. Cyr, senior map draughtsman, 12 m	2,040 00	
78 00	M. I. Dennison, senior clerk-stenographer, 12 m	1,560 00	202 00
57 00	M. E. Deshais, junior map draughtsman, 12 m	1,140 00	72 00
51 00	D. H. Dickson, junior engrosser, 12 m	1,020 00	83 25
60 00	A. Donnell, publicity agent, 7 m. to Oct. 31 at $2,400	1,400 00	35 00
63 00	D. A. Drew: clerk-stenographer, 6 m. at $1,200; senior clerk-stenographer, 6 m. at $1,320	1,260 00	30 00
19 92	M. P. DuBroy, junior clerk-stenographer, Aug. 2 to Mar. 31 at $600	398 39	37 29
80 00	J. S. Gagnon, stores clerk, 12 m	1,600 00	162 00
60 00	E. R. Garvin, clerk-stenographer, 12 m	1,200 00	60 00
150 00	G. A. Gaudry, chief map draughtsman, 12 m	3,000 00	
75 00	A. Gauthier, map draughtsman, 12 m	1,500 00	261 00
60 00	A. Gibson, stores clerk, 12 m	1,200 00	297 00
129 00	T. Grindley, principal map draughtsman, 12 m	2,580 00	
114 00	E. R. Harvey, research engineer, 12 m	2,280 00	
78 00	L. Hillard, senior clerk, 12 m	1,560 00	
84 00	R. Jodoin, senior statistical clerk, 12 m	1,680 00	150 00
162 00	F. H. Kitto, exploratory engineer, 12 m	3,240 00	
225 00	F. C. C. Lynch, superintendent, 12 m	4,500 00	
144 00	H. A. McCallum, head clerk, 12 m	2,880 00	
144 00	P. J. McClymont, head clerk, 12 m	2,880 00	
42 00	M. E. McFadden, junior engrosser, 12 m	840 00	94 50
78 00	J. H. Macfarlane, senior clerk-stenographer, 12 m	1,560 00	
53 25	L. MacKenzie, clerk-stenographer, 3 m. at $1,020, 9 m. at $1,080	1,065 00	74 79
48 00	E. J. McMeekin, research engineer, 6 m. to Mar. 31 at $1,920	960 00	31 85
65 00	H. B. MacMinn, senior clerk, April 1 to Mar. 7 at $1,560	1,459 35	188 93

Abatements — Fonds de retraite	**Interior: Salaries at Ottawa — Intérieur: Traitements à Ottawa**	Salary — Traitements	Bonus — Boni
$ cts.	*Civil Government Salaries*—Continued—*Traitements du gouvernement civil*—Suite	$ cts.	$ cts.
	Natural Resources Intelligence Branch—*Concluded*—Division des renseignements sur les ressources naturelles—*Fin*		
120 00	A. D. McRae, research engineer, 12 m	2,400 00	60 00
56 25	D. Marsolais, clerk-stenographer, 3 m. at $1,080, 9 m. at $1,140	1,125 00	315 00
210 00	O. Master, economic adviser, 12 m	4,200 00	
11 00	A. P. Meehan, jun. clerk-stenographer, April 1 to July 24 at $660	207 58	17 66
63 50	A. E. Millward, senior clerk, 2 m. at $1,020, 10 m. at $1,320	1,270 00	13 86
114 00	A. Murphy, principal clerk, 12 m	2,280 00	
23 40	M. E. Murphy, clerk typist, 6 m. at $1,140, 6 m. at $1,200, less 7½ d.	1,146 60	299 54
162 00	R. K. Odell, assistant superintendent, 12 m	3,240 00	
61 88	J. J. O'Keefe, file clerk, 3 m. at $1,200, 9 m. at $1,250	1,237 50	297 00
57 00	S. O'Leary, clerk, 12 m	1,140 00	72 00
78 00	R. F. O'Neill, assistant cataloguer, 12 m	1,560 00	202 00
72 00	E. G. Ouimet, photographer, 12 m. at $1,440, less 2½ d	1,430 19	259 23
100 50	R. Peaker, principal clerk, 3 m. at $1,920, 9 m. at $2,040	2,010 00	60 75
150 00	W. J. Peaker, office engineer, 12 m	3,000 00	
111 00	J. Petrie, cartographer, 12 m	2,220 00	60 00
45 00	E. Pilon: messenger clerk, 3 m. at $720; senior messenger, 9 m. at $960	900 00	85 98
51 75	R. Plunkett, clerk-stenographer, 9 m. at $1,020, 3 m. at $1,080	1,035 00	80 37
78 00	I. Ritchie, senior clerk-stenographer, 12 m	1,560 00	202 00
80 00	T. W. Ryan, clerk, 12 m	1,600 00	162 00
84 00	J. Sim, senior map draughtsman, 12 m	1,680 00	
78 00	W. T. Slade, senior file clerk, 12 m	1,560 00	202 00
120 00	F. A. Sproule, research engineer, 12 m	2,400 00	
111 00	A. Sullivan, cartographer, 12 m	2,220 00	60 00
144 00	L. O. Thomas, senior research engineer, 12 m	2,880 00	
63 75	E. Walker, engineering clerk, 9 m. at $1,260, 3 m. at $1,320	1,275 00	221 55
33 00	C. Welsh, junior clerk-stenographer, 12 m	660 00	94 50
58 50	F. C. Weskett, clerk, 6 m. at $1,140, 6 m. at $1,200	1,170 00	306 00
78 00	A. Whitehead, senior clerk-typist, 12 m	1,560 00	
6 50	M. I. Whyte, senior clerk-stenographer, April 1 to June 23 at $1,560	359 67	
105 00	J. J. Wilkinson, senior photographer, 12 m	2,100 00	60 00
	Northwest Territories Branch—Division des Territoires du Nord-Ouest—		
56 25	M. G. Anderson, clerk-stenographer, 3 m. at $1,080, 9 m. at $1,140	1,125 00	72 00
75 00	A. Beaulieu, translator, 12 m	1,500 00	261 00
75 00	R. Beilby, senior clerk, 12 m	1,500 00	
60 00	T. F. Bracken, file clerk, 12 m	1,200 00	297 00
114 00	J. M. Clarke, principal clerk, 12 m	2,280 00	
126 00	T. H. G. Clunn, office engineer, 12 m	2,520 00	
189 00	J. D. Craig, international boundary commission engineer, 12 m	3,780 00	
66 00	J. F. Doyle, senior clerk, 12 m	1,320 00	
209 25	O. S. Finnie, director N.W.T. and Yukon branch, 1 m. at $4,020, 11 m. at $4,200	4,185 00	
152 75	M. Graham, chief of wild life division, 1 m. at $3,000, 11 m. at $3,060	3,055 00	
28 67	M. M. Hemphill, junior clerk-stenographer, April 17 to Mar. 31 at $600	573 33	53 66
61 25	A. F. Johnson, junior clerk-stenographer, 6 m. at $1,200, 6 m. at $1,250	1,225 00	30 00
42 34	G. M. Kinsella, clerk-stenographer, April 1 to Dec. 2 at $1,260 (transferred to School Lands)	846 77	
78 00	H. S. Leggett, senior clerk-typist, 12 m	1,560 00	
66 00	J. J. McCann, senior clerk, 12 m	1,320 00	
66 00	E. A. Macdonald, senior clerk-stenographer, 12 m	1,320 00	
174 00	D. L. McKeand, asst. director N.W.T. and Yukon branch, 12 m	3,480 00	
52 50	I. P. Merkley, clerk-stenographer, 10 m. to Mar. 31 at $1,260	1,050 00	297 00
120 00	J. F. Moran, head clerk, 12 m	2,400 00	
48 75	E. G. Ormond, clerk-stenographer, 9 m. at $960, 3 m. at $1,020	975 00	83 25
15 00	M. L. Perrin, junior clerk-stenographer, 7 m. to Nov. 30 at $900	525 00	55 09
52 50	V. M. Rosborough, clerk-stenographer, 6 m. at $1,020, 6 m. at $1,080	1,050 00	77 58
102 00	A. S. Thomas, assistant office engineer, 12 m	2,040 00	60 00
	Ordnance Lands Branch—Division des terres de l'artillerie—		
‡	F. C. Capreol, senior clerk, 12 m	2,100 00	60 00
‡	J. P. Dunne, supt. ordnance lands, 12 m	3,480 00	
78 00	H. Hill, senior clerk, 12 m	1,560 00	202 00

Abatements — Fonds de retraite	Interior: Salaries at Ottawa — Intérieur: Traitements à Ottawa	Salary — Traitements	Bonus — Boni
$ cts.	*Civil Government Salaries*–Continued—*Traitements du gouvernement civil*–Suite	$ cts.	$ cts.
	Ordnance Lands Branch—*Concluded*—Division des terres de l'artillerie—*Fin*		
65 00	E. Jõliffe, clerk-stenographer, 12 m	1,300 00	297 00
25 50	M. T. Lawson, clerk-stenographer, April 1 to Dec. 14 at $1,020, less half-pay 18 d	693 71	214 24
78 00	A. E. G. Mann, senior clerk, 12 m	1,560 00	202 00
114 00	V. McGill, principal clerk, 12 m. at $2,280, less 1 d	2,273 87	
33 00	K. Roe, junior clerk-stenographer, 12 m	660 00	94 50
99 00	C. T. Routh, senior engineering clerk, 12 m	1,980 00	63 00
65 00	M. A. Triganne, editorial clerk, 12 m	1,300 00	
123 00	G. H. Watt, assistant office engineer, 12 m	2,460 00	
	Reclamation Service Branch—Division du service de la mise en état de culture—		
78 00	G. E. Adams, senior clerk-stenographer, 12 m	1,560 00	
78 00	G. A. Carnochan, senior file clerk, 12 m	1,560 00	
60 00	K. G. Cleary, clerk-stenographer, 12 m	1,200 00	60 00
60 00	E. F. Drake, director of reclamation service, 3 m. to June 30 at $4,800	1,200 00	
54 75	A. M. Drew, clerk-stenographer, 9 m. at $1,080, 3 m. at $1,140	1,095 00	315 00
123 00	W. C. Gillis, assistant office engineer, 12 m	2,460 00	
114 00	H. Hartley, editor, grade 1, 12 m	2,280 00	
119 50	W. E. Hunter, head clerk, 1 m. at $2,280, 11 m. at $2,400	2,390 00	60 00
60 00	V. M. Y. Leslie, clerk-stenographer, 12 m	1,200 00	60 00
114 00	D. C. McDougall, principal clerk, 12 m	2,280 00	60 00
3 75	E. M. O'Connor, clerk-stenographer, April 1-25 at $1,080 (transferred to School Lands)	75 00	5 00
94 50	E. M. Ramsay, assistant hydraulic engineer, 3 m. at $1,800, 9 m. at $1,920	1,890 00	76 98
96 00	W. A. Richards, senior draughtsman, 12 m	1,920 00	63 00
81 00	W. Rutherford, senior clerk, 12 m. at $1,620, less 1 d	1,615 50	54 00
123 00	R. L. Squire, assistant office engineer, 12 m	2,460 00	
108 00	N. A. Thompson, asst. hydraulic engineer, 6 m. at $2,100, 6 m. at $2,220	2,160 00	
93 00	A. C. Wimberley, junior engineer, 6 m. at $1,800, 6 m. at $1,920	1,860 00	90 96
72 75	M. Wiseman, senior clerk-stenographer, 9 m. at $1,440, 3 m. at $1,500	1,455 00	
	School Lands Branch—Division des terres des écoles—		
60 00	J. C. Boucher, clerk, 12 m	1,200 00	297 00
20 62	E. Desjardins, clerk, Dec. 7 to Mar. 31 at $1,300	412 39	
75 00	E. A. Devitt, senior clerk, 12 m. at $1,500, less 9 d	1,462 50	254 48
80 00	J. Eyles, clerk-bookkeeper, 12 m	1,600 00	162 00
18 27	M. Gleason, file clerk, April 14 to Oct. 31 at $960	525 33	45 74
60 00	I. Gray, clerk-stenographer, 12 m	1,200 00	60 00
42 50	E. Harrison, clerk-stenographer, 11 m. to Feb. 29 at $1,020	935 00	288 75
49 50	K. R. Hinge, clerk-stenographer, 6 m. at $960, 6 m. at $1,020	990 00	56 25
20 66	G. M. Kinsella, clerk-stenographer, Dec.3 to Mar. 31 at $1,260	413 23	
76 50	E. Lawler, sen. account clerk, 6 m. at $1,500, 6 m. at $1,560	1,530 00	
54 00	A. W. Leahy, clerk, 12 m	1,080 00	72 00
65 00	A. McCracken, file clerk, 12 m	1,300 00	297 00
81 00	D. H. Macdonald, senior clerk, 12 m	1,620 00	162 00
60 00	E. McKeever, clerk-stenographer, 12 m	1,200 00	60 00
60 00	A. Marshall, clerk-stenographer, 12 m	1,200 00	60 00
51 00	A. H. Maxwell, clerk-stenographer, 12 m. at $1,020, less half-pay 55½ d	942 77	75 87
51 75	K. M. Moorehead, clerk, 9 m. at $1,020, 3 m. at $1,080	1,035 00	80 37
51 75	E. M. O'Connor, clerk-stenographer, April 26 to Sept. 30 at $1,080, 6 m. at $1,140	1,035 00	67 00
63 00	L. J. O'Connor, file clerk, 12 m. at $1,260, less half-pay 20½ d	1,225 28	288 82
65 00	A. A. Paquette, clerk, 12 m	1,300 00	297 00
114 00	J. L. Perrier, principal clerk-bookkeeper, 12 m	2,280 00	60 00
201 00	W.T. Rollins, controller of school lands, 12 m	4,020 00	
81 00	R. Seguin, departmental accountant, grade 1, 12 m	1,620 00	
63 13	A. Shea, junior engrosser, 9 m. at $1,250, 3 m. at $1,300	1,262 50	297 00
60 00	A. Slinn, clerk-stenographer, 12 m	1,200 00	60 00
60 00	F. A. Smith, clerk-stenographer, 12 m	1,200 00	60 00
174 00	J. W. Stafford, chief clerk, 12 m	3,480 00	
63 00	A. Starrs, clerk-stenographer, 12 m	1,260 00	297 00
114 00	I. M. C. Thompson, principal clerk, 12 m	2,280 00	60 00
114 00	H. C. L. Tupper, principal clerk, 12 m	2,280 00	60 00
60 00	D. Wright, clerk-stenographer, 12 m. at $1,200, less half-pay 10 d.	1,183 33	59 09

Abatements — Fonds de retraite	**Interior: Salaries at Ottawa — Intérieur: Traitements à Ottawa**	Salary — Traitements	Bonus — Boni
$ cts.	*Civil Government Salaries*—Continued—*Traitements du gouvernement civil*—Suite	$ cts.	$ cts.
	Secretary's Branch—Division de secrétariat—		
43 75	E. V. Alexander: jun. clerk-stenographer, 6 m. at $840, 5 m. at $900; clerk-stenographer, 1 m. at $960	875 00	93 50
135 00	J. H. Ashfield, registrar of correspondence, 12 m	2,700 00	
150 00	W. M. Bailey, chief clerk, 12 m	3,000 00	
48 00	G. Bigras, file clerk, 12 m	960 00	83 25
50 00	B. Blanchard, junior clerk, 12 m	1,000 00	83 25
144 00	D. F. Blyth, head clerk, 12 m	2,880 00	
78 00	H. O. Bompas, senior file clerk, 12 m	1,560 00	202 00
68 25	A. E. Bradley, sen. supplies clerk, 3 m. at $1,320, 9 m. at $1,380	1,365 00	279 00
107 75	J. H. Buckham, prin. file clerk, 1 m. at $2,100, 11 m. at $2,160	2,155 00	60 00
78 00	J. A. Cadieux, sen. file clerk, 12 m	1,560 00	202 00
97 50	F. W. Carson, prin. clerk, 9 m. at $1,920, 3 m. at $2,040	1,950 00	62 25
66 00	R. H. Case, senior supplies clerk, 12 m	1,320 00	279 00
65 00	H. Charlebois, clerk, 12 m	1,300 00	297 00
78 00	J. A. Charron, senior file clerk, 12 m	1,560 00	130 84
‡	E. L. Chevrier, chief clerk, 12 m	3,000 00	
‡	E. Connelly, senior file clerk, 12 m	2,100 00	60 00
60 00	A. Daoust, file clerk, 12 m	1,200 00	297 00
78 00	P. Daoust, senior file clerk, 12 m	1,560 00	202 00
119 50	C. M. Denneny, asst. purchasing agent, 1 m. at $2,280, 11 m. at $2.400	2,390 00	60 00
66 00	N. K. de Renzy, senior clerk-typist, 12 m	1,320 00	
44 38	E. Desjardins, clerk, April 1 to Dec. 6 at $1,300 (transferred to School Lands)	887 61	
84 00	R. G. Douglas, senior file clerk, 12 m	1,680 00	150 00
60 00	C. Dupont, clerk, 12 m	1,200 00	60 00
‡	J. S. Eagleson, head clerk, 12 m	2,880 00	
65 00	F. T. Ellis, clerk, 12 m. at $1,300, less 2 d	1,293 01	295 40
60 00	O. Emond, file clerk, 12 m	1,200 00	297 00
71 25	W. C. Fagan, sen. supplies clerk, 3 m. at $1,380, 9 m. at $1,440	1,425 00	265 50
78 00	E. J. Foley, senior file clerk, 12 m	1,560 00	202 00
66 00	C. A. Gagnon, senior file clerk, 12 m	1,320 00	279 00
74 25	E. Gardner, senior clerk-stenographer, 3 m. at $1,440, 9 m. at $1,500	1,485 00	
65 00	A. Grondin, clerk-typist, 12 m	1,300 00	297 00
84 00	G. Hearnden, senior file clerk, 12 m	1,680 00	150 00
90 00	J. B. Hutton, principal file clerk, 12 m	1,800 00	
21 50	C. E. Jandrew: junior clerk-stenographer, 2 m. at $660; clerk-stenographer, 4 m. to Sept. 30 at $960	430 00	43 46
78 00	H. P. Johnson, senior clerk, 12 m	1,560 00	
80 00	A. M. P. Kemys-Tynte, file clerk, 12 m	1,600 00	162 00
65 00	C. M. Knight, clerk, 12 m	1,300 00	272 25
63 00	I. Lafrance, file clerk, 12 m	1,260 00	
114 00	I. B. Landreville, senior bookbinder, 12 m	2,280 00	60 00
120 00	J. Lawler, editor, grade 2, 12 m	2,400 00	60 00
78 00	L. Lepage, senior clerk-stenographer, 12 m	1,560 00	
32 50	M. M. Macdougall, senior clerk, 5 m. to Aug. 3 at $1,560 (transferred to Immigration)	650 00	
37 50	J. G. McKenzie, junior clerk, 10 m. to Mar. 31 at $900	750 00	262 50
66 00	F. R. MacMillan, senior file clerk, 12 m	1,320 00	
78 00	D. V. Montgomery, senior file clerk, 12 m	1,560 00	
78 00	J. L. Morin, senior file clerk, 12 m	1,560 00	202 00
114 00	J. E. Morris, principal file clerk, 12 m	2,280 00	46 00
60 00	E. G. F. Mullen, confidential messenger, 12 m	1,200 00	297 00
‡	F. Nelson, head clerk, 8 m. to Nov. 30 at $2,880 (deceased)	1,920 00	
78 00	J. A. O'Neil, senior file clerk, 12 m	1,560 00	
‡	C. C. Pelletier, head clerk, 12 m	2,880 00	
51 00	S. Pepin, junior engrosser, 12 m	1,020 00	83 25
66 00	M. F. Percival, senior clerk-stenographer, 12 m	1,320 00	
50 00	S. R. Preston, junior clerk, 12 m	1,000 00	315 00
97 50	J. F. Renault, senior translator, 9 m. at $1,920, 3 m. at $2,040	1,950 00	62 25
114 00	M. E. Reynolds, senior translator, 12 m	2,280 00	
66 00	H. E. Rheaume, senior file clerk, 12 m	1,320 00	279 00
210 00	J. M. Roberts, secretary, 12 m	4,200 00	
120 00	W. Roger, head clerk, 12 m	2,400 00	60 00
105 00	J. I. Rombough, senior file clerk, 12 m	2,100 00	60 00
105 00	S. Savage, senior file clerk, 12 m	2,100 00	60 00
90 00	J. Schuller, senior translator, 12 m	1,800 00	119 00

Abatements — Fonds de retraite	Interior: Salaries at Ottawa — Intérieur: Traitements à Ottawa	Salary — Traitements	Bonus — Boni
$ cts.	*Civil Government Salaries*—Continued—*Traitements du gouvernement civil*—Suite	$ cts.	$ cts.
	Secretary's Branch—*Concluded*—Division du secrétariat—*Fin*—		
81 00	M. M. Scott, senior clerk, 12 m	1,620 00	
63 00	H. Seed, clerk, 12 m	1,260 00	49 50
78 00	M. K. W., Stalker senior clerk-stenographer, 12 m	1,560 00	
69 00	M. Stewart, senior clerk-bookkeeper, 12 m	1,380 00	
165 00	J. Sylvain, head translator, 12 m	3,300 00	
84 00	G. J. Taylor, senior stores clerk, 12 m	1,680 00	150 00
66 00	W. D. Taylor, senior file clerk, 12 m	1,320 00	
43 75	A. Theriault, junior clerk, 6 m. at $850, 6 m. at $900	875 00	94 50
65 00	A. Traveller, file clerk, 12 m	1,300 00	297 00
50 00	A. M. Traveller, junior clerk, 12 m	1,000 00	83 25
90 00	W. I. Traversy, principal file clerk, 12 m	1,800 00	91 83
114 00	M. Tremblay, senior translator, 12 m	2,280 00	
114 00	E. Turcotte, principal file clerk, 12 m	2,280 00	60 00
144 00	A. R. Wade, head clerk, 12 m	2,880 00	
114 00	J. L. Williams, principal clerk, 12 m	2,280 00	
63 00	W. Wright, clerk, 12 m	1,260 00	297 00
	Timber and Grazing Lands Branch—Division des permis de coupe de bois et de pâturages—		
105 00	G. W. R. Almon, clerk-bookkeeper, 12 m	2,100 00	60 00
63 00	F. Aylen, clerk-stenographer, 12 m. at $1,260, less 6 d	1,238 52	
60 00	T. W. Beehler, clerk-stenographer, 12 m	1,200 00	178 50
20 00	M. S. Biggs, clerk-stenographer, 12 m. at $960, less 7 m. 10 d. and half-pay 30 d.	333 77	28 91
54 00	G. M. Byrne, clerk-stenographer, 12 m	1,080 00	72 00
81 00	N. W. Champagne, senior account clerk, 12 m	1,620 00	162 00
60 00	M. V. Chapman, clerk-stenographer, 12 m	1,200 00	60 00
84 00	O. Charron, senior clerk, 12 m	1,680 00	150 00
56 25	O. Closson, file clerk, 3 m. at $1,080, 9 m. at $1,140, less 2 d	1,118 87	71 61
81 00	J. Dowd, senior clerk-bookkeeper, 12 m	1,620 00	162 00
84 00	J. S. Elliott, senior file clerk, 12 m	1,680 00	150 00
96 00	A. Gibeault, senior map draughtsman, 12 m	1,920 00	63 00
65 00	N. M. Hamilton, clerk-stenographer, 12 m	1,300 00	297 00
114 00	J. J. Higgerty, principal file clerk, 12 m	2,280 00	55 00
114 00	H. W. R. Humphreys, principal clerk, 12 m	2,280 00	
114 00	R. A. Ince, principal clerk, 12 m	2,280 00	
81 00	J. A. Leclair, senior clerk-bookkeeper, 12 m	1,620 00	162 00
84 00	E. Lecourt, senior map draughtsman, 12 m	1,680 00	150 00
65 00	J. Lefurgey, clerk, 12 m	1,300 00	
51 75	J. J. Lochnan, account clerk, 9 m. at $1,020, 3 m. at $1,080	1,035 00	315 00
63 00	W. F. Lothian, clerk-bookkeeper, 12 m	1,260 00	
144 00	D. McCann, head clerk, 12 m	2,880 00	
55 50	W. W. McRorie, clerk-stenographer, 6 m. at $1,080, 6 m. at $1,140	1,110 00	315 00
63 00	A. Montpetit, file clerk, 12 m	1,260 00	297 00
76 50	P. H. Mossop, senior account clerk, 6 m. at $1,500, 6 m. at $1,560	1,530 00	231 48
78 00	W. J. O'Grady, senior file clerk, 12 m	1,560 00	202 00
114 00	G. W. Paynton, principal clerk, 12 m	2,280 00	60 00
‡	G. P. Pereira, head clerk, 12 m	2,880 00	
140 00	J. H. Reiffenstein, assistant office engineer, 12 m	2,800 00	
78 00	M. Richardson, senior clerk-stenographer, 12 m	1,560 00	
60 00	J. E. Robertson, clerk-stenographer, 12 m	1,200 00	297 00
114 00	J. A. Shields, principal account clerk, 12 m	2,280 00	
61 88	E. M. Stafford, clerk-stenographer, 3 m. at $1,200, 9 m. at $1,250	1,237 50	15 00
108 00	J. H. Stothers, principal clerk, 12 m	2,160 00	60 00
58 50	E. Walker, clerk-stenographer, 6 m. at $1,140, 6 m. at $1,200	1,170 00	66 00
12 50	I. L. Watson, 5 m. to Mar. 31 at $600, less 3 d	244 83	22 92
114 00	W. V. Webster, principal clerk, 12 m. at $2,280, less 1 d	2,273 67	59 83
61 25	C. M. Weir, clerk-stenographer, 6 m. at $1,200, 6 m. at $1,250	1,225 00	30 00
78 00	C. A. Wilson, senior clerk-stenographer, 12 m	1,560 00	
103 50	A. T. C. Winters, principal clerk, 9 m. at $2,040, 3 m. at $2,160	2,070 00	60 00
114 00	S. Witten, principal clerk, 12 m	2,280 00	60 00
‡	B. L. York, controller timber and grazing, 12 m	4,200 00	
	Topographical Surveys Branch—Division des arpentages topographiques—		
102 00	E. Archambault, sr. map draughtsman, 12 m. at $2,040, less 23½ d.	1,910 22	56 11
123 00	W. B. Armstrong, assistant office engineer, 12 m	2,460 00	
156 00	H. G Barber, office engineer, 12 m	3,120 00	
123 00	H. J. Bedard, assistant office engineer, 12 m	2,460 00	
105 00	P. A. Begin, senior map draughtsman, 12 m	2,100 00	60 00

Abatements — Fonds de retraite	**Interior: Salaries at Ottawa — Intérieur: Traitements à Ottawa**	Salary — Traitements	Bonus — Boni
$ cts.	*Civil Government Salaries*—Continued—*Traitements du gouvernement civil*—Suite	$ cts.	$ cts.
	Topographical Surveys Branch—*Continued*—Division des arpentages topographiques—*Suite*		
102 00	W. Bergin, senior map draughtsman, 12 m	2,040 00	60 00
68 25	C. W. Besserer, photographer, 3 m. at $1,320, 9 m. at $1,380	1,365 00	279 00
129 00	W. A. Birchall, principal map draughtsman, 12 m	2,580 00	
16 25	J. E. Bourgault, clerk, 3 m. at $960, July 1–19 at $1,020 (deceased)	292 10	25 04
123 00	J. D. Bradley, assistant office engineer, 12 m	2,460 00	
‡	M. Brady, principal clerk, 12 m	2,800 00	
78 00	A. Brown, draughtsman, 12 m	1,560 00	202 00
162 00	T. E. Brown, supervisor of field work, 12 m	3,240 00	
84 00	E. L. Burkholder, senior engineering clerk, 12 m	1,680 00	150 00
120 00	H. W. Cannell, assistant office engineer, 12 m	2,400 00	60 00
102 00	J. N. Carnochan, senior map draughtsman, 12 m	2,040 00	60 00
105 00	M. J. Carroll, senior engineering clerk, 12 m	2,100 00	60 00
123 00	G. A. Colquhoun, assistant office engineer, 12 m	2,460 00	
120 00	J. A. A. Coté, head clerk 12 m	2,400 00	60 00
60 63	H. M. Courtney, clerk-stenographer, 9 m. at $1,200, 3 m. at $1,250	1,212 50	297 00
94 50	A. C. Cox, senior map draughtsman, 3 m. at $1,800, 9 m. at $1,920	1,890 00	76 98
78 00	C. V. Craik, custodian of surveying equipment, 12 m	1,560 00	202 00
123 00	P. W. Currie, assistant office engineer, 12 m	2,460 00	
24 00	W. P. Daly, senior engineering clerk, 3 m. to June 30 at $1,920, (transferred to Outside)	480 00	15 75
126 00	T. E. S. Davies, principal map draughtsman, 6 m. at $2,460, 6 m. at $2,580	2,520 00	
80 00	E. Davy, map draughtsman, 12 m	1,600 00	162 00
80 00	R. J. Dawson, map draughtsman, 12 m	1,600 00	162 00
156 00	E. M. Dennis, office engineer, 12 m	3,120 00	
102 00	J. E. Deslauriers, senior map draughtsman, 12 m	2,040 00	60 00
‡	E. Deville, director general of surveys, 12 m	5,100 00	
	E. A. Dixon, junior clerk-typist, April 1–14 at $720	28 00	3 67
183 00	G. B. Dodge, special surveys engineer, 12 m	3,660 00	
108 00	A. d'Orsonnens, senior relief map maker, 12 m	2,160 00	60 00
120 00	R. Douglas, associate archivist, 12 m	2,400 00	60 00
105 00	H. J. Dunlop, assistant magnetician, 12 m	2,100 00	60 00
123 00	A. J. Elder, assistant office engineer, 12 m	2,460 00	
150 00	C. Engler, chief map draughtsman, 12 m	3,000 00	
105 00	R. H. Field, surveys physicist, 12 m	2,100 00	60 00
129 00	A. H. Flindt, principal map draughtsman, 12 m	2,580 00	
123 00	J. N. H. Gagnon, assistant office engineer, 12 m	2,460 00	
71 25	F. T. Garton, senior account clerk, 3 m. at $1,380, 9 m. at $1,440	1,425 00	265 50
123 00	P. F. X. Genest, assistant office engineer, 12 m	2,460 00	
105 00	E. T. B. Gilmore, senior engineering clerk, 12 m	2,100 00	
102 00	S. H. Gooday, senior map draughtsman, '12 m	2,040 00	60 00
129 00	J. Hall, principal map draughtsman, 12 m	2,580 00	
105 00	K. D. Harris, senior engineering clerk, 12 m	2,100 00	60 00
123 00	E. W. Harrison, assistant office engineer, 12 m. at $2,460, less Jan. 18 to Feb. 24	2,197 76	
60 00	C. Hatton, clerk-typist, 12 m	1,200 00	60 00
80 00	J. D. Helmer, map draughtsman, 12 m	1,600 00	162 00
156 00	F. D Henderson, office engineer, 12 m	3,120 00	
144 00	W. H. Herbert, magnetician, 12 m	2,880 00	
140 00	S. N. Hill, assistant office engineer, 12 m	2,800 00	
102 00	J. Howie, senior map draughtsman, 12 m	2,040 00	60 00
150 00	E. W. Hubbell, inspector of surveys, 12 m	3,000 00	
105 25	W. G. Hughson, publicity agent, 11 m. at $2,100, 1 m. at $2,160	2,105 00	60 00
99 00	G. S. Jones, senior engineering clerk, 12 m	1,980 00	63 00
96 00	A. T. Kilmartin, assistant process worker, 12 m	1,920 00	63 00
99 00	G. L Kirwan, senior engineering clerk, 12 m	1,980 00	
114 00	E. E. Laberee, asst. office engineer, 12 m. at $2,280, less half-pay 19½ d	2,220 14	58 43
105 00	W. J. Linford, surveys physicist, 12 m	2,100 00	60 00
99 00	W. J. Lytle, senior engineering clerk, 12 m	1,980 00	47 42
123 00	W. D. McClennan, assistant office engineer, 12 m	2,460 00	
99 00	J. F. McDonald, editor, grade 1, 12 m. at $2,160, less 31 d. and half-pay 71 d	1,770 97	50 00
60 00	N. McDonald, clerk-typist, 12 m	1,200 00	60 00
123 00	W. L. MacIlquham, assistant office engineer, 12 m	2,460 00	
60 00	E. McKinley, clerk-stenographer, 12 m	1,200 00	60 00
102 00	J. H. McKnight, assistant office engineer, 12 m	2,040 00	60 00

Abatements — Fonds de retraite	Interior: Salaries at Ottawa — Intérieur: Traitements à Ottawa	Salary — Traitements	Bonus — Boni
$ cts.	*Civil Government Salaries*—Continued—*Traitements du gouvernement civil*—Suite	$ cts.	$ cts.
	Topographical Surveys Branch—*Con.*—Division des arpentages topographiques—*Fin.*		
123 00	J. P. MacMillan, assistant office engineer, 12 m	2,460 00	
129 00	J. E. May, principal map draughtsman, 12 m	2,580 00	
63 00	A. Metivier, apprentice metal printer, 12 m. at $1,260, less Aug. 21 to Oct. 4	1,104 19	260 27
123 00	J. B. Milliken, assistant office engineer, 12 m	2,460 00	
82 00	R. T. Moore, senior clerk, 6 m. at $1,600, 6 m. at $1,680, less military pay	1,620 00	156 00
97 50	G. E. Morency, senior engineering clerk, 6 m. at $1,920, 6 m. at $1,980	1,950 00	63 00
105 00	W. E. Morgan, senior photographer, 12 m	2,100 00	60 00
102 00	W. J. Moule, senior map draughtsman, 12 m	2,040 00	60 00
106 50	S. J. Murphy, surveys physicist, 9 m. at $2,100, 3 m. at $2,220	2,130 00	60 00
135 00	H. A. Murray, chief of photo-mechanical plant, 12 m	2,700 00	
156 00	T. S. Nash, office engineer, 12 m	3,120 00	
114 00	L. A. Nevins, principal account clerk, 12 m	2,280 00	
50 00	A. A. Nolan, clerk-stenographer, April 1 to Jan. 26 at $1,200	983 87	49 19
84 00	R. W. O'Hanley, senior clerk, 12 m	1,680 00	150 00
50 00	M. T. O'Meara, messenger clerk, 12 m	1,000 00	315 00
123 00	H. Parry, assistant office engineer, 12 m	2,460 00	
‡	A. Pegg, clerk, 12 m	1,260 00	297 00
128 10	A. M. Perry, assistant to Dominion Lands Surveyor, 12 m	2,562 00	
129 00	W. A. Purdy, principal map draughtsman, 12 m	2,580 00	
60 00	M. Quinn, clerk-stenographer, 12 m	1,200 00	297 00
123 00	F. W. Rice, assistant office engineer, 12 m	2,460 00	
123 00	E. C. Rochon, assistant office engineer, 12 m	2,460 00	
123 00	B. J. Roe, assistant office engineer, 12 m	2,460 00	
111 00	R. C. Ross, surveys physicist, 12 m	2,220 00	60 00
208 50	T. Shanks, assistant director general, 6 m. at $4,140, 6 m. at $4,200	4,170 00	
102 00	F. W. Smith, senior map draughtsman, 12 m	2,040 00	60 00
150 00	J. Smith, chief map draughtsman, 12 m	3,000 00	
‡	T. W. E. Sowter, relief map maker, 9 m. at $1,800, 3 m. at $1,920	1,830 00	
102 50	R. O. Spreckley, assistant office engineer, 12 m. at $2,460, less Dec. 29 to Mar. 5	1,997 10	
56 25	F. Stephens, clerk-stenographer, 3 m. at $1,080, 9 m. at $1,140	1,125 00	72 00
121 50	J. J. Stock, assistant office engineer, 6 m. at $2,400, 6 m. at $2,460 less 2 d	2,416 50	
60 75	F. C. Sullivan, clerk-bookkeeper, 9 m. at $1,200, 3 m. at $1,260	1,215 00	45 00
105 00	W. S. Surtees, engineering clerk, 12 m	2,100 00	60 00
123 00	H. E. Sutherland, assistant office engineer, 12 m	2,460 00	
55 50	H. F. Sweeney, clerk-stenographer, 6 m. at $1,080, 6 m. at $1,140	1,110 00	315 00
102 00	E. J. Villeneuve, senior map draughtsman, 12 m	2,040 00	60 00
60 00	M. Washington, clerk-typist, 12 m	1,200 00	60 00
69 00	J. Watters, departmental printer, 12 m	1,380 00	279 00
130 00	W. C. Way, supervisor of surveys laboratory, 10 m. to Jan. 31 at $3,120 (deceased)	2,600 00	
96 00	G. O. West, senior engineering clerk, 12 m	1,920 00	63 00
123 00	E. J. Wight, assistant office engineer, 12 m	2,460 00	
123 00	E. E. D. Wilson, assistant office engineer, 12 m	2,460 00	
	Water Power Branch—Division des forces hydrauliques—		
150 00	N. T. Allan, chief map draughtsman, 12 m	3,000 00	
78 00	L. J. Barber, senior clerk-stenographer, 12 m	1,560 00	202 00
159 00	A. M. Beale, senior assistant engineer, 12 m	3,180 00	
52 50	H. M. Brady, clerk-stenographer, 6 m. at $1,020, 6 m. at $1,080	1,050 00	77 58
50 25	Z. N. Branback, clerk-stenographer, 3 m. at $960, 9 m. at $1,020	1,005 00	315 00
99 00	W. L. Brown, senior engineering clerk, 12 m	1,980 00	63 00
240 00	J. B. Challies, director of water power, 12 m	4,800 00	
150 00	M. F. Cochrane, office engineer, 12 m	3,000 00	
53 25	A. I. Dearth, clerk-stenographer, 3 m. at $1,020, 9 m. at $1,080	1,065 00	74 79
180 00	L. G. Denis, hydro-electric engineer, 12 m	3,600 00	
99 00	A. G. Douglas, senior engineering clerk, 12 m	1,980 00	63 00
78 00	W. A. Durie, map draughtsman, 12 m	1,560 00	202 00
102 00	A. Groulx, senior map draughtsman, 12 m	2,040 00	60 00
63 00	A. H. Holtz, clerk, 12 m	1,260 00	297 00
102 00	G. E. Jones, senior draughtsman, 12 m	2,040 00	60 00
78 00	M. C. King, senior clerk-stenographer, 12 m	1,560 00	202 00
201 00	A. B. Lambe, engineer, Dominion Power Board, 12 m	4,020 00	
60 00	H. E. McRorie, clerk-stenographer, 12 m	1,200 00	60 00

Abatements — Fonds de retraite	Interior: Salaries at Ottawa — Intérieur: Traitements à Ottawa	Salary — Traitements	Bonus — Boni
$ cts.	*Civil Government Salaries*—Continued—*Traitements du gouvernement civil*—Suite	$ cts.	$ cts.
	Water Power Branch—*Con.*—Division des forces hydrauliques—*Suite*		
67 50	A. M. Murphy, senior clerk-stenographer, 6 m. at $1,320, 6 m. at $1,380	1,350 00	
54 00	A. L. O'Connor, clerk-stenographer, 12 m	1,080 00	72 00
87 00	V. Perrin, senior draughtsman, 6 m. at $1,680, 6 m. at $1,800	1,740 00	134 46
117 00	A. Roger, assistant power engineer, 12 m	2,340 00	60 00
60 00	M. M. Spence, clerk-stenographer, 12 m	1,200 00	60 00
60 00	J. W. Summers, photostat operator, 12 m	1,200 00	297 00
62 50	E. M. Teevens, clerk-stenographer, 12 m	1,250 00	297 00
114 00	P. Wilkinson, principal account clerk, 12 m	2,280 00	60 00
78 00	S. A. Young, senior clerk-stenographer, 12 m	1,560 00	
	Civil Government Contingencies: Temporary Employees—Dépenses contingentes du gouvernement civil: Employés temporaires (*Page K—29*)		
	R. B. Abbot-Smith, research engineer, Oct. 1 to Jan. 2, less 18½ d. at $1,800	369 84	
	T. Ashley, clerk, 3 m. to June 30 at $960	240 00	78 75
	M. G. Bloomfield, clerk-stenographer, 11 m. to Feb. 28, less 14½ d. at $960	842 02	276 28
	L. Brown, junior clerk-stenographer, 6 m. to Mar. 31 at $600	300 00	47 22
	W. D. Cunneyworth, clerk-bookkeeper, 12 m	1,020 00	315 00
	C. Devine, office boy, April 20 to Sept. 7 at $300	115 00	
	A. R. Ewers, office boy, April 20 to Nov. 30 at $300	184 17	
	R. C. Finnie, senior clerk-bookkeeper, 12 m	1,380 00	279 00
	A. Langevin, messenger clerk, 12 m	600 00	315 00
	L. Lemieux, junior engrosser, 6 m. to Sept. 30 at $720	360 00	157 50
	M. G. McDermott, clerk-stenographer, 9 m. to Dec. 31 at $960	720 00	62 37
	R. H. G. Prince, library helper, 8 m. to Dec. 31 at $600	400 00	62 96
	G. Sims, purchasing agent, Sept. 18 to Mar. 18 at $2,880	1,443 35	
	Dominion Lands: Salaries and Contingencies—Terres de l'Etat: Traitements et dépenses contingentes (*Page K—29*)		
	Permanent Employees—Personnel permanent—		
15 17	H. Allan, bookbinder, 3 m. to June 30 at $35 per w	455 00	
32 25	G. B. Appleby, junior clerk stenographer, 3 m. at $600, 9 m. at $660	645 00	315 00
68 25	A. J. Baxter, senior clerk, 3 m. at $1,320, 9 m. at $1,380	1,365 00	279 00
39 00	M. Baxter, junior clerk-stenographer, 12 m	720 00	315 00
21 25	E. Berger, junior clerk-stenographer, 3 m. less 10 d. at $600, 9 m. less 130 d. and 30 d. half-pay at $660	362 49	31 33
36 00	A. M. Boque, junior clerk-stenographer, 3 m. at $600, 6 m. at $660; clerk, 3 m. at $960	720 00	56 25
66 00	J. C. Browne, clerk-bookkeeper, 12 m	1,320 00	279 00
60 00	Grace Carleton, clerk typist, 12 m	1,200 00	297 00
79 50	D. H. Christie: senior clerk, 6 m. at $1,380; principal clerk, 6 m. at $1,800	1,590 00	198 96
54 00	B. Clarke, clerk, 12 m. less 1 d. at $1,080, less $72 paid by Dept. S.C.R	1,005 10	314 15
90 00	C. A. E. Clendinnen, senior bookkeeper, 12 m	1,800 00	
32 25	K. Cook, junior clerk-typist, 3 m. at $600, 9 m. less 2½ d. at $660	640 56	55 78
51 00	J. C. Daoust, confidential messenger-clerk, 12 m	1,020 00	315 00
32 25	G. D'Arcy, junior clerk-stenographer, 3 m. at $600, 9 m. at $660	645 00	56 25
72 00	R. R. de Puyjalon, senior statistical clerk, 12 m	1,440 00	261 00
12 00	L. Devine, clerk-stenographer, 3 m. at $960	240 00	20 88
144 00	J. Dixon, director of publicity, 12 m	2,880 00	
51 75	E. M. Donaldson, clerk, 9 m. at $1,020, 3 m. at $1,080	1,035 00	315 00
32 25	I. Dorval, junior clerk-stenographer, 3 m. at $600, 9 m. at $660	645 00	88 89
63 00	C. H. Dove, clerk, 12 m	1,260 00	
72 00	A. E. Duford, senior clerk, 12 m	1,440 00	261 00
68 75	P. L. Dunne, map draughtsman, 12 m. less 3 d. at $1,500	1,487 50	
5 00	A. R. Ewars, office boy, Dec. 1 to Mar. 31, less 9 d. at $300	92 46	
78 00	G. G. Fraser, senior clerk, 12 m	1,560 00	202 00
36 00	M. L. Gorman, junior clerk, 12 m	720 00	94 50
114 00	W. G. Graham, principal transportation audit clerk, 12 m	2,280 00	60 00
52 75	W. H. Green: junior clerk, 1 m. at $720; clerk-bookkeeper, 11 m. at $1,020	995 00	315 00

Abatements — Fonds de retraite	Interior: Salaries at Ottawa — Intérieur: Traitements à Ottawa	Salary — Traitements	Bonus — Boni
$ cts.	*Dominion Lands: Salaries and Contingencies*—Continued—*Terres de l'Etat: Traitements et dépenses contingentes*—Suite—	$ cts.	$ cts.
	Permanent employees—*Con.*—Personnel permanent—*Suite.*		
99 00	G. O. Griffith, departmental accountant, grade 1, 12 m	1,980 00	63 00
114 00	Chas. Harris, principal clerk, 12 m	2,280 00	60 00
144 00	J. Harvie, head clerk, 12 m	2,880 00	
18 00	H. A. A. Janvaine, office boy, 3 m. at $330, 6 m. at $360, 3 m. at $390	360 00	
31 50	W. K. Johnston: junior file clerk, 11 m. at $600; file clerk, 1 m. at $960	630 00	56 25
47 00	E. Kelly: junior clerk, 4 m. at $900; clerk, 8 m. at $960	940 00	315 00
5 00	R. Lafleur, messenger-clerk, 2 m. at $600	100 00	15 80
50 25	O. Laliberté, file clerk, 3 m. at $960, 9 m. less 3½ d. at $1,020, and $100.72 paid by Dept. S.C.R.	894 36	311 94
91 29	J. O. Landry, bookbinder, 12 m. at $35 per w	1,825 84	
32 25	K. Langford, junior clerk-stenographer, 3 m. at $600, 9 m. at $660	645 00	94 50
5 25	R. A. Lee, clerk, April 1 to June 16 at $1,260	266 00	62 70
7 50	A. M. Lester, junior clerk-stenographer, 3 m. at $600	150 00	14 13
9 00	E. Levell, junior clerk, April 1 to June 26 a.m. at $720	171 00	74 81
42 00	C. A. Linnen, junior engrosser, 12 m	840 00	94 50
9 00	W. Lynott, senior messenger, 3 m. at $1,080 (deceased)	270 00	78 75
3 00	C. P. McBride, office boy, April 1 to June 20 at $360	80 00	14 75
32 25	K. McCarthy, junior clerk-typist, 3 m. at $600, 9 m. at $660 less 6½ d. Oct. half pay	639 23	93 61
34 40	E. McClenaghan, junior engrosser, April 1 to Feb. 17 at $780	688 10	83 29
23 64	A. M. McCoy: office boy, 3 m. at $330, 3 m. at $360; junior clerk, 6 m. less 4 d. at $600	466 05	
60 00	A. E. McEwen, process printer, 12 m	1,200 00	60 00
53 25	J. R. McFadden, clerk, 3 m. at $1,020, 9 m. less 49 d. at $1,080, and $144.40 paid by Dept. S.C.R.	775 49	272 68
60 00	J. F. McGee, file clerk, 12 m	1,200 00	267 70
50 25	C. M. McGowan, clerk, 3 m. at $960, 9 m. at $1,020	1,005 00	83 25
72 00	R. H. McKay, head chauffeur, 12 m	1,440 00	261 00
63 00	J. McKenzie, supplies clerk, 12 m	1,260 00	297 00
77 25	N. McNicoll, senior clerk-bookkeeper, 3 m. at $1,500, 9 m. at $1,560	1,545 00	216 72
54 00	P. MacFarlane, clerk, 12 m	1,080 00	315 00
50 00	J. D. MacLeod, junior file clerk, 12 m	1,000 00	315 00
36 00	M. Mahon, junior clerk-stenographer, 12 m. less 13½ d. half-pay at $720	706 50	55 11
84 00	T. J. Molloy, senior account clerk, 12 m. less 95 d. half-pay at $1,680	1,462 62	130 59
68 25	A. A. Moody, senior clerk, 3 m. at $1,320, 9 m. at $1,380	1,365 00	279 00
78 00	J. S. Morrison, map draughtsman, 12 m	1,560 00	202 00
33 00	E. S. Mousseau, junior clerk, 12 m	660 00	315 00
54 00	W. Mulligan, file clerk, 12 m	1,080 00	72 00
32 25	G. M. Neilson, junior clerk-stenographer, 3 m. at $600, 9 m. at $660	645 00	94 50
36 00	G. O'Boyle, junior clerk-stenographer, 12 m	720 00	315 00
60 00	H. I. O'Neil, chauffeur, 12 m. less 2 d. at $1,200	1,193 10	59 66
57 00	J. J. Parker, clerk, 12 m	1,140 00	315 00
66 00	W. B. Parlow, clerk-bookkeeper, 12 m	1,320 00	279 00
210 00	M. J. Patton, economic adviser, 12 m	4,200 00	
60 00	L. R. Pilon, chauffeur, 12 m	1,200 00	297 00
71 25	C. Popplewell, senior clerk-stenographer, 3 m. at $1,380, 9 m. at $1,440	1,425 00	
60 00	A. S. Potts, file clerk, 12 m	1,200 00	297 00
91 29	H. Power, bookbinder, 12 m. at $35 per w	1,825 84	
49 50	J. J. Quilty, supplies clerk, 6 m. at $960, 6 m. at $1,020	990 00	315 00
54 00	F. E. Rhode, clerk, 12 m	1,080 00	315 00
60 00	T. Riley, chauffeur, 12 m	1,200 00	297 00
75 00	A. L. Rogers, process printing foreman, 12 m	1,500 00	261 00
69 00	C. A. Rooney, map draughtsman, 12 m	1,380 00	279 00
40 00	H. St. Jacques, clerk, 8 m. to Nov. 30	800 00	198 00
2 50	O. K. Sawyer, junior clerk-stenographer, March	50 00	4 77
60 00	W. Schiemann, chauffeur, 12 m	1,200 00	297 00
51 75	W. Scott, clerk, 9 m. at $1,020, 3 m. at $1,080	1,035 00	315 00
166 35	F. V. Seibert, exploratory engineer, 6 m. at $9 per d., 6 m. at $3,360	3,327 00	
42 00	G. Shea, junior engrosser, 12 m	840 00	94 50
144 00	P. Sherrin, senior research engineer, 12 m	2,880 00	

Abatements — Fonds de retraite	**Interior: Salaries at Ottawa — Intérieur: Traitements à Ottawa**	Salary — Traitements	Bonus — Boni
$ cts.	*Dominion Lands: Salaries and Contingencies*–Continued—*Terres de l'Etat: Traitements et dépenses contingentes*–Suite	$ cts.	$ cts.
	Permanent Employees–*Concluded*—Personnel permanent–*Fin.*		
91 29	G. R. Shore, bookbinder, 12 m. at $35 per w	1,825 84	
58 50	A. H. Simmons, clerk, 6 m. at $1,140, 6 m. at $1,200	1,170 00	306 00
33 00	I. R. Spry, junior clerk-stenographer, 12 m	660 00	315 00
60 00	B. C. Stevenson: clerk, 8 m. at $1,140; senior clerk, 4 m. at $1,320	1,200 00	303 00
114 00	A. D. Stewart, principal clerk, 12 m	2,280 00	
36 00	G. Stewart, junior clerk-stenographer, 12 m	720 00	56 25
45 75	F. Taylor, office appliance operator, grade 2, 9 m. at $900, 3 m. at $960	915 00	315 00
45 00	F. Theriault, carpenter, 12 m	900 00	315 00
54 00	W. J. Thomas, file clerk, 12 m	1,080 00	315 00
72 00	A. J. Tobin, senior clerk, 12 m	1,440 00	
63 00	A. F. Tulloch, clerk, 12 m	1,260 00	
114 00	H. A. Underwood, senior bookbinder, 12 m	2,280 00	60 00
54 00	G. T. Usher, confidential messenger, 12 m	1,080 00	315 00
63 00	G. S. Wallis, file clerk, 12 m. less 5½ d	1,241 03	292 53
63 00	S. C. Wills, clerk, 12 m	1,260 00	297 00
64 75	E. Wright: clerk, 5 m. at $1,260; senior clerk-stenographer, 7 m. at $1,320	1,295 00	286 50
66 00	E. A. Wright, senior file clerk, 12 m	1,320 00	279 00
	Temporary Employees—Employés temporaires—		
	Geo. Aikins, labourer, April 1 to 17 at 65c. per h	62 40	
	L. Bouchard, account clerk, April 1–30	80 00	6 93
	E. A. Davis, engineering clerk, 12 m., less 40 d., at $1,260	1,124 52	
	E. Deslauriers, chauffeur, 12 m	1,200 00	297 00
	L. Devine, clerk-stenographer, 9 m. (permanent from Jan. 1)	720 00	62 37
	J. J. Foran, junior file clerk, 12 m	600 00	94 50
	B. J. Fumerton, junior clerk-stenographer, Aug. 1 to Oct. 15 at $600	124 19	11 63
	R. M. Kealy, junior clerk-stenographer, 12 m	600 00	68 92
	R. Lafleur, messenger-clerk, 10 m. (permanent from Feb. 1)	500 00	78 70
	E. P. Larkin, clerk, 12 m., less 47 d., at $960	838 37	72 51
	A. M. Lester, junior clerk-stenographer, 9 m. (permanent from Jan. 1)	450 00	42 12
	A. Neil, chauffeur, 12 m	1,080 00	72 00
	O. K. Sawyer, junior clerk-stenographer, 11 m. (permanent from Mar. 1)	550 00	51 48
	A. B. S. Scott, account clerk, 4 m	320 00	27 72
	R. Simard, junior clerk-stenographer, 12 m	600 00	18 00
	G. G. Turcotte, junior clerk-stenographer, 12 m., less 17 d	571 95	53 54
	C. Warner, carpenter, 12 m. at 70c. per h	1,537 20	
	I. Watson, junior clerk-stenographer, 7 m	350 00	37 61
	M. Willis, junior engrosser, 2 m	120 00	52 50
	Topographical Surveys—Arpentages topographiques (*Page K—84*)		
	Dominion Land Surveyors, Assistants, Inspectors and Supervisors—Arpenteurs des terres de l'Etat, adjoints, inspecteurs, surveillants		
164 70	J. R. Akins, chief of party, 366 d. at $9	3,294 00	
128 10	J. B. Alexander, assistant, 366 d. at $7	2,562 00	
128 10	G. St. J. Bayly, assistant, 366 d. at $7	2,562 00	
21 35	F. W. Beatty, assistant, 76 d. to June 15 at $7	532 00	
164 70	G. A. Bennett, chief of party, 366 d. at $9	3,294 00	
164 70	E. W. Berry, chief of party, 366 d. at $9	3,294 00	
164 70	G. H. Blanchet, chief of party, 366 d. at $9	3,294 00	
13 50	W. J. Boulton, chief of party, 30 d., April, at $9	270 00	
20 70	E. P. Bowman, chief of party, April 1 to May 16 and Oct. 15 to Nov. 14, 77 d. at $9	693 00	
164 70	L. Brenot, chief of party, 366 d. at $9	3,294 00	
128 10	E. F. Browne, assistant, 366 d. at $7	2,562 00	
128 10	R. P. Burchnall, assistant, 366 d. at $7	2,562 00	
132 75	J. A. Calder, chief of party, May 13 to Mar. 31, less 29 d., 295 d. at $9	2,655 00	
128 10	M. G. Cameron, assistant, 366 d. at $7	2,562 00	
128 10	J. Carroll, assistant, 366 d. at $7	2,562 00	
128 10	D. E. Chartrand, assistant, 366 d. at $7	2,562 00	
164 70	W. Christie, chief of party, 366 d. at $9	3,294 00	
21 35	N. S. Clouston, assistant, 61 d. to May 31 at $7	427 00	
21 35	E. C. Coursier, assistant, 61 d. to May 31 at $7	427 00	

Abatements — Fonds de retraite	Interior: Salaries at Ottawa — Intérieur: Traitements à Ottawa	Salary — Traitements	Bonus — Boni
$ cts.	*Topographical Surveys*—Continued—*Arpentages topographiques—Suite*	$ cts.	$ cts.
	Dominion Lands Surveyors, Assistants, Inspectors and Supervisors —*Concluded*—Arpenteurs des terres de l'Etat etc.—*Fin*		
164 70	G. C. Cowper, chief of party, 366 d. at $9	3,294 00	
164 70	A. L. Cumming, chief of party, 366 d. at $9	3,294 00	
31 85	W. P. Daly, assistant, July 1 to Mar. 31, 275 d. at $7	1,925 00	
128 10	R. D. Davidson, assistant, 366 d. at $7	2,562 00	
164 70	T. A. Davies, chief of party, 366 d. at $9	3,294 00	
128 10	C. B. Donnelly, assistant, 366 d. at $7	2,562 00	
164 70	L. O. R. Dozois, chief of party, 366 d. at $9	3,294 00	
164 70	S. L. Evans, chief of party, 366 d. at $9	3,294 00	
164 70	S. D. Fawcett, chief of party, 366 d. at $9	3,294 00	
164 70	W. A. Fletcher, chief of party, 366 d. at $9	3,294 00	
150 00	L. E. Fontaine, inspector, 12 m	3,000 00	
128 10	A. O. Gammon, assistant, 366 d. at $7	2,562 00	
128 10	J. Gibbon, assistant, 366 d. at $7	2,562 00	
128 10	A. O. Gorman, assistant, 366 d. at $7	2,562 00	
128 10	E. F. Gorman, assistant, 366 d. at $7	2,562 00	
164 70	J. Hardouin, chief of party, 366 d. at $9	3,294 00	
128 10	L. E. Harris, assistant, 366 d. at $7	2,562 00	
164 70	G. H. Herriot, chief of party, 366 d. at $9	3,294 00	
150 75	C. P. Hotchkiss, chief of party, 335 d. to Feb. 29 at $9	3,015 00	
128 10	S. Hunt, assistant, 366 d. at $7	2,562 00	
128 10	A. H. King, assistant, 366 d. at $7	2,562 00	
164 70	R. H. Knight, chief of party, 366 d. at $9	3,294 00	
128 10	C. A. R. Lawrence, assistant, 366 d. at $7	2,562 00	
164 70	P. M. H. Le Blanc, chief of party, 366 d. at $9	3,294 00	
150 00	G. J. Lonergan, inspector, 12 m	3,000 00	
164 70	M. D. McCloskey, chief of party, 366 d. at $9	3,294 00	
164 70	C. S. Macdonald, chief of party, 366 d. at $9	3,294 00	
164 70	R. B. McKay, chief of party, 366 d. at $9	3,294 00	
128 10	K. F. McKusker, assistant, 366 d. at $7	2,562 00	
13 50	E. S. Martindale, chief of party, 30 d., April, at $9	270 00	
183 00	A. M. Narraway, supervisor, 12 m	3,660 00	
164 70	W. H. Norrish, chief of party, 366 d. at $9	3,294 00	
128 10	J. F. B. O'Sullivan, assistant, 366 d. at $7	2,562 00	
164 70	P. E. Palmer, chief of party, 366 d. at $9	3,294 00	
124 34	J. H. Patterson, assistant, 366 d. at $7, less 31 d. half pay, and 8 d. full pay	2,397 50	
164 70	H. E. Pearson, chief of party, 366 d. at $9	3,294 00	
170 55	J. W. Pierce, 19½ d. at $15, 346½ d. at $9	3,411 00	
164 70	R. C. Purser, chief of party, 366 d. at $9	3,294 00	
128 10	H. E. Read, assistant, 366 d. at $7	2,562 00	
164 70	C. Rinfret, chief of party, 366 d. at $9	3,294 00	
128 10	J. Russell, assistant, 366 d. at $7	2,562 00	
164 70	B. H. Segré, chief of party, 366 d. at $9	3,294 00	
128 10	P. A. Shaver, assistant, 366 d. at $7	2,562 00	
164 70	C. H. Taggart, chief of party, 366 d. at $9	3,294 00	
153 45	J. Vicars, chief of party, 366 d. at $9, less 33 d	2,997 00	
164 70	C. M. Walker, chief of party, 366 d. at $9	3,294 00	
164 70	B. W. Waugh, chief of party, 366 d. at $9	3,294 00	
128 10	F. H. Wrong, assistant, 366 d. at $7	2,562 00	
	Lithographic Office—Bureau de lithographie—		
91 29	J. Bergin, lithographic printer, 52 w. 1 d. at $35	1,825 84	69 00
67 81	S. Boyle, lithographic grainer and polisher, 52 w. 1 d. at $26	1,356 34	279 00
132 00	T. M. Cunningham, chief of lithographic plant, 6 m. at $2,580, 6 m. at $2,700	2,640 00	
91 29	J. H. Des Lauriers, transferrer and prover, 52 w. 1 d. at $35	1,825 84	69 00
67 81	J. Gagnon, press feeder, 52 w. 1 d. at $26	1,356 34	279 00
91 29	W. Gordon, transferrer and prover, 52 w. 1 d. at $35	1,825 84	69 00
91 29	W. T. Jackson, lithographic printer, 52 w. 1 d. at $35	1,825 84	69 00
67 81	P. Kane, press feeder, 52 w. 1 d. at $26	1,356 34	279 00
58 04	C. Kerr, press feeder, 39 w. 1 d. at $22, 13 w. at $23	1,160 66	315 00
92 60	W. R. Melling, lithographic artist and engraver, 26 w. at $35, 26 w. 1 d. at $36	1,852 00	69 00
96 55	C. R. Thicke, lithographic artist and engraver, 52 w. 1 d. at $37	1,930 16	63 00
	Miscellaneous—Dépenses diverses—		
99 00	F. M. Allan, senior engineering clerk, 12 m	1,980 00	63 00
36 00	Miss B. Arbuckle, junior clerk, 12 m	720 00	94 50
36 00	Miss R. Auger, 12 m. at $720, less 2½ d	715 00	65 34
60 00	Miss L. Barnes, clerk, 12 m	1,200 00	297 00

Abatements — Fonds de retraite	**Interior: Salaries at Ottawa — Intérieur: Traitements à Ottawa**	Salary — Traitements	Bonus — Boni
$ cts.	*Topographical Surveys*—Concluded—*Arpentages topographiques—Fin*	$ cts.	$ cts.
	Miscellaneous—*Concluded*—Dépenses diverses—*Fin*		
67 50	C. Bott, map draughtsman, 6 m. at $1,320, 6 m. at $1,380	1,350 00	279 00
46 50	Miss A. Brenot, 6 m. at $900, 6 m. at $960	930 00	192 88
85 00	J. E. Carson, senior clerk, 12 m	1,700 00	150 00
48 00	Miss G. Chalifour, account clerk, 12 m	960 00	83 25
66 75	J. D. Côté, engineering clerk, 9 m. at $1,320, 3 m. at $1,380	1,335 00	279 00
36 75	G. Craig, file clerk, April 1 to Nov. 25 at $1,260	822 50	193 87
46 50	M. Cullen, packer and helper, 6 m. at $900, 6 m. at $960	930 00	315 00
51 00	J. L. Deslauriers, junior draughtsman, 12 m	1,020 00	179 76
63 00	Miss L. B. Gallagher, clerk-stenographer, 12 m	1,260 00	
64 50	H. Gauthier, map draughtsman, 6 m. at $1,260, 6 m. at $1,320, less 1 d	1,286 21	287 20
36 00	Miss A. Gillespie, junior clerk, 12 m	720 00	94 50
45 00	Miss L. Girling, junior clerk-typist, 12 m	900 00	94 50
93 00	J. D. Higginson, clerk, 12 m	1,080 00	315 00
75 00	G. S. Hollingsworth, map draughtsman, 12 m	1,500 00	
96 00	J. N. Ingersoll, junior geodetic engineer, 12 m	1,920 00	
60 00	C. E. Jones, junior map draughtsman, 12 m	1,200 00	60 00
69 00	J. J. Keaney, departmental printer, 12 m	1,380 00	279 00
40 50	W. W. Low, instrument maker, Oct. 1 to Mar. 31 at $1,620	810 00	81 00
50 25	M. McCadden, account clerk, 3 m. at $960, 9 m. at $1,020	1,005 00	83 25
36 00	Miss M. McLean, junior clerk, 12 m	720 00	315 00
47 50	A. Mattice: junior engineering clerk, April 1 to May 31 at $900; clerk, June 1 to Mar. 31 at $960, less 1 d	947 42	173 06
117 00	J. Metivier, process worker, 12 m	2,340 00	60 00
48 75	Miss E. Meunier, clerk-typist, 9 m. at $960, 3 m. at $1,020	975 00	83 25
54 00	W. L. Miskell, assistant photographer, 12 m	1,080 00	72 00
57 00	Mrs. E. Montague, junior draughtsman, 12 m	1,140 00	285 61
3 00	Miss M. J. Mulligan, junior clerk, April 1 to May 14 at $720	87 10	11 42
45 00	C. Olmstead, messenger-clerk, 12 m. at $900, less 17½ d. half pay, and 1 d. full pay	875 53	306 43
75 00	R. E. Ouimet, map draughtsman, 12 m	1,500 00	
39 00	Miss B. St. Jean, junior clerk, 12 m. at $720, less 5 d	710 32	310 77
66 00	H. O. Tague, stenographer-bookkeeper, 12 m	1,320 00	279 00
75 00	G. Train, map draughtsman, 12 m	1,500 00	261 00
67 50	H. M. Wanless, engineering clerk, 6 m. at $1,320, 6 m. at $1,380, less 4½ d	1,332 16	275 39
69 00	S. J. Webb, senior supplies clerk, 12 m	1,380 00	279 00
93 00	C. T. Wilson, clerk, 12 m	1,080 00	315 00
39 00	Miss J. Wilson: junior clerk, 9 m. at $720; clerk, 3 m. to Mar. 31 at $960	780 00	91 62
	Temporary Employees—Employés temporaires—		
	M. Grenier, junior engineering clerk, Dec. 19 to Mar. 31 at $660, less 2 d	184 51	15 70
	R. A. Levick, machinist, 1,762½ h. at 75c	1,321 89	
	W. W. Low, instrument maker, April 1 to Sept. 30 at $1,620, less 2 d	801 29	80 35
	A. H. Querney, instrument maker, May 7 to Mar. 31 at $1,620	1,458 87	145 89
	Board of Examiners for D. L. Surveys—Bureau des examinateurs du service des arpenteurs des terres de l'Etat (*Page K—39*)		
	J. A. Côté, secretary to board, 56 d. at $5	280 00	
	Dr. E. Deville, member of the board, 56 d. at $7.50	420 00	
	Dr. O. J. Klotz, member of the board, 28 d. at $7.50	210 00	
	W. M. Tobey, member of the board, 56 d. at $7.50	420 00	
	Protection of Timber—Protection des futaies (*Page K—39*)		
32 25	I. E. Bell, junior clerk-stenographer, 3 m. at $600; 9 m. at $660	645 00	94 50
90 00	W. G. H. Boyce, senior supplies clerk, 12 m., $1,800 less 4 d	1,780 00	
60 00	K. Burnett, clerk, 12 m	1,200 00	297 00
168 00	D. R. Cameron, district forest inspector, 12 m	3,360 00	
88 50	R. H. Candy, forester: 3 m. at $1,680, 9 m. at $1,800; house allowance, $240	2,010 00	60 75
22 50	R. S. Carmen, forester, 3 m. to June 30 at $1,800; house allowance, $60 (transferred to Duck Mountain, July 1)	510 00	
15 75	H. D. Chapman, engineering clerk, 3 m. to June 30 at $1,260 (temporary from July 1)	315 00	74 25
78 00	G. Clarkson, forestry assistant: 12 m., $1,560; house allowance, $144	1,704 00	150 00

Abatements — Fonds de retraite	Interior: Salaries at Ottawa — Intérieur: Traitements à Ottawa	Salary — Traitements	Bonus — Boni
$ cts.	*Protection of Timber*—Concluded—*Protection des futaies*—Fin	$ cts.	$ cts.
106 75	E. C. Coursier, assistant to D.L.S., June 1 to Mar. 31 at $7 per d. (transferred from Topographical Surveys)	2,135 00	
156 00	R. D. Craig, forest reserve specialist, 9 m. to Mar. 31 at $3,120	2,340 00	
105 00	J. R. Dickson, forester: 12 m., $2,100; house allowance, $240	2,340 00	60 00
55 00	Eric Druce, forestry assistant: 10 m. to Mar. 31 at $1,320; house allowance, $120	1,220 00	
168 00	E. H. Finlayson, forest protection specialist, 12 m	3,360 00	
114 00	J. F. Gillespie, principal clerk, 12 m	2,280 00	60 00
102 00	H. Gorman, junior engineer, 12 m	2,040 00	60 00
102 00	R. D. MacDonald, senior map draughtsman, 12 m	2,040 00	25 48
49 50	J. V. McCarthy, junior draughtsman, 6 m. at $960, 6 m. at $1,020	990 00	315 00
31 85	T. A. McElhanney, assistant to D.L.S., April 1 to June 30 at $7 per d. (transferred to Vancouver Forest Products Laboratory)	637 00	
53 25	G. J. McJanet, clerk-bookkeeper, 3 m. at $1,020, 9 m. at $1,080	1,065 00	135 54
60 00	C. S. Miskell, junior draughtsman, 12 m	1,200 00	60 00
105 00	B. R. Morton, forester: 12 m., $2,100; house allowance, $240	2,340 00	60 00
104 25	G. A. Mulloy, forester: 3 m. at $2,040, 9 m. at $2,100; house allowance, $240	2,325 00	60 00
54 00	J. M. Murphy, editorial clerk, 12 m. at $1,080 less 29½ d. half pay	1,035 75	69 05
76 50	R. W. Poulliotte, forestry assistant: 3 m. at $1,440, 9 m. at $1,560; house allowance, $144	1,674 00	71 37
105 75	W. M. Robertson, forester: 3 m. at $2,040, 6 m. at $2,100, 3 m. at $2,220; house allowance, 9 m., $180	2,295 00	60 00
12 00	W. E. Sarson, account clerk, 3 m. to Mar. 31 at $960	240 00	83 25
82 73	E. G. Saunders, forester: 3 m. at $1,800, 9 m. at $1,920, less 40 d.; house allowance, $213.83	1,894 45	30 83
8 64	W. C. Skuce, file clerk: April 1 to May 20 at $1,260 (transferred to School Lands)	172 74	40 72
88 00	J. C. Veness, forester: April 1 to May 4 and July 7 to Mar. 31 at $1,920, less pay and allowances paid by S.C.R. from April 1 to 25 at $4.50 per d., and April 26 to May 4 at $5.95 per d.; house allowance at $240, $198.71	1,622 34	49 68
71 75	W. G. Wright, chief forest ranger, 8 m. to Nov. 30 at $2,460	1,640 00	
	Temporary Employees—Employés temporaires—		
	A. J. Adams, office boy, May 21 to Nov. 30 at $300	158 87	
	Miss V. Briggs, junior clerk-stenographer, April 1 to Nov. 13, less 3 m. and 18½ d	190 97	30 19
	H. D. Chapman, engineering clerk, 9 m. to Mar. 31 at $1,260 (transferred from permanent list July 1)	945 00	222 75
	R. D. Craig, forest research specialist, 3 m. to June 30 at $3,120 (transferred to permanent list July 1)	780 00	
	R. Rattey, office boy, Jan. 16 p.m. to Feb. 29 at $300	62 50	
	W. E. Sarson, clerk-bookkeeper, 9 m. to Dec. 31 at $1,020 (transferred to permanent list)	765 00	
	Water Power Investigations—Recherches sur les forces hydrauliques (*Page K—57*).		
72 75	T. Anderson, senior clerk-bookkeeper, 9 m. at $1,440, 3 m. at $1,500	1,455 00	261 00
63 00	A. T. Appleton, map draughtsman, 12 m	1,260 00	
63 00	J. Bell, map draughtsman, 12 m	1,260 00	297 00
60 00	Miss G. K. Bourne, file clerk, 12 m	1,200 00	297 00
100 50	E. B. Burnett, senior draughtsman, 3 m. at $1,920, 9 m. at $2,040	2,010 00	60 75
75 00	A. H. Champness, photographer, 12 m	1,500 00	261 00
79 50	H. A. Dunlop, asst. editor, 9 m. at $1,560, 3 m. at $1,680	1,590 00	188 97
96 00	Jno. Hall, senior map draughtsman, 12 m	1,920 00	63 00
86 11	T. Haughie, electrician, 12 m. at $5.50 per w.d	1,721 50	
18 75	G. Iverson, office boy, 6 m. at $360, 6 m. at $390	375 00	
210 00	J. T. Johnston, assistant director, 12 m	4,200 00	
201 00	H. E. M. Kensit, electro-mechanical engineer, 12 m	4,020 00	
165 00	N. Marr, supervising hydraulic engineer, 12 m	3,300 00	
40 04	T. Skelton, junior draughtsman, May 11 to Mar. 31 at $900	800 81	280 28
78 00	E. Stanford, draughtsman, 12 m	1,560 00	202 00
162 00	A. T. Stuart, electro-chemical engineer, 12 m	3,240 00	
192 00	J. P. D. Van Veen, senior translator, 12 m., $2,640; difference between $1,800 and $2,400, 1921-22, and between $1,920 and $2,520, 1922-23	3,840 00	
7 50	Miss R. Woodill, clerk-stenographer, 3 m. to Mar. 31 at $600	150 00	23 60
	Temporary Employees—Employés temporaires—		
	J. A. Beck, file clerk, 12 m.	960 00	315 00
	T. L. Cory, departmental solicitor, Jan. 12 to Mar. 31 at $3,120	687 74	

Abatements — Fonds de retraite	**Interior: Salaries at Ottawa — Intérieur: Traitements à Ottawa**	Salary — Traitements	Bonus — Boni
$ cts.	*Water Power Investigations*—Concluded—*Recherches sur les forces hydrauliques*—Fin	$ cts.	$ cts.
	Temporary Employees—*Con.*—Employés temporaires—*Fin*		
	C. S. Matheson, senior map draughtsman, April 1 to Oct. 11 at $1,680 (transferred to Maps, etc.)	889 68	79 45
	J. C. Wilson, hydrometric recorder, April 1 to Nov. 3 at $1,440	852 00	154 42
	Miss R. Woodill, junior clerk-stenographer, 9 m. at $600 (permanent from Jan. 1)	450 00	70 90
	Dominion Power Board—Bureau fédéral des forces hydrauliques (Page K—61)		
210 00	A. J. Matheson, senior engineer, 12 m., less 9 d. Mar. at $4,200	4,098 39	
	Lake of the Woods Control Board—Bureau de contrôle du lac des Bois		
	J. L. Grace, senior engineering clerk, 12 m	1,680 00	
	Irrigation Surveys—Arpentages d'irrigation (Page K—61)		
	Permanent Employees—Personnel permanent—		
114 00	H. W. Cheney, principal clerk, 12 m	2,280 00	60 00
123 00	L. J. Gleeson, assistant office engineer, 12 m	2,400 00	
54 00	D. McCormick, senior messenger, 12 m	1,080 00	315 00
54 00	K. D. Petepiece, clerk, 12 m	1,080 00	72 00
69 00	M. L. Redmond, senior clerk, 12 m	1,380 00	
27 00	R. A. Rogers, junior chemist, 6 m. at $1,920, 6 m. at $2,040	1,980 00	61 50
109 50	J. A. Symes, assistant officer engineer, 9 m. at $2,160, 3 m. at $2,280	2,190 00	60 00
	Reclamation by Drainage—Mise en état de culture par drainage (Page K—64)		
60 00	Miss J. C. Aird, clerk-typist, 12 m	1,200 00	297 00
100 50	R. T. Blair, junior engineer, 3 m. at $1,920, 9 m. at $2,040	2,010 00	
71 25	O. W. Brooks, instrument man, 3 m. at $1,380, 9 m. at $1,440	1,425 00	
60 00	D. C. Carnochan, clerk, 12 m	1,200 00	60 00
121 50	H. J. Cooper, assistant hydraulic engineer, 3 m. at $2,340, 9 m. at $2,460	2,430 00	15 00
150 00	H. R. Cram, office engineer, 12 m	3,000 00	
108 00	S. G. Dawson, assistant office engineer, 12 m	2,160 00	60 00
82 50	R. L. Drake, junior engineer, April 1 to May 14, less ½ d., July 3 to Mar. 31 at $1,800, $1,555.65, less 39½ d. pay and allowance from S.C.R., $123.24	1,432 41	102 78
100 50	O. E. Fournier, junior engineer, 3 m. at $1,920, 9 m. at $2,040	2,010 00	
68 25	R. T. Goldie, junior engineer, 3 m. at $1,320, 9 m. at $1,380	1,365 00	
151 50	G. F. Horsey, hydraulic engineer, 3 m. at $2,940, 9 m. at $3,060	3,030 00	
121 50	W. T. McFarlane, assistant hydraulic engineer, 3 m. at $2,340, 9 m. at $2,460	2,430 00	15 00
151 50	G. F. Richan, hydraulic engineer, 3 m. at $2,940, 9 m. at $3,060	3,030 00	
69 75	J. J. Starrat, senior stores clerk, 9 m. at $1,380, 3 m. at $1,440	1,395 00	274 50
165 00	J. S. Tempest, supervising hydraulic engineer, 12 m	3,300 00	
121 50	W. C. Warren, assistant engineer, 3 m. at $2,340, 9 m. at $2,460	2,430 00	15 00
121 50	D. Whittaker, assistant hydraulic engineer, 3 m. at $2,340, 9 m. at $2,460	2,430 00	15 00
121 50	G. H. Wood, assistant hydraulic engineer, 3 m. at $2,340, 9 m. at $2,460	2,430 00	15 00
120 00	A. C. Wright, assistant hydraulic engineer, 6 m. at $2,340, 6 m. at $2,460	2,400 00	30 00
	Temporary Employees—Employés temporaires—		
	J. L. Bouchier, senior draughtsman, 12 m	1,680 00	150 00
	J. Macoun, senior laboratory assistant, 2 m. at $1,200	200 00	10 00
	R. McDowell, instrument man in office, 2 m. at $1,260, in field, 6 m. at $4 per d	902 00	49 50
	A. Paterson, engineering clerk, 9 m. to Dec. 31 at $1,260	945 00	222 75
	G. S. Stevenson, instrument man: in office, 1 m. at $1,260; in field, May 1 to Jan. 21 at $4.50 per d	1,302 00	
	Canadian National Parks—Parcs nationaux canadiens (Page K—67)		
	Permanent Employees—Personnel permanent—		
65 25	A. Alberga, engineering clerk, 3 m. at $1,260, 9 m. at $1,320	1,305 00	
72 00	A. E. Bateman, senior account clerk, 12 m	1,440 00	261 00

Abatements — Fonds de retraite	Interior: Salaries at Ottawa — Intérieur: Traitements à Ottawa	Salary — Traitements	Bonus — Boni
$ cts.	*Canadian National Parks*—Concluded—*Parcs nationaux canadiens*—Fin	$ cts.	$ cts.
	Permanent Employees—*Con.*.—Personnel permanent—*Fin.*		
81 00	A. Beddoe, artist, publicity branch, 12 m. at $1,620, less 2 d. half pay	1,615 65	161 13
30 00	Miss M. L. Bennett, junior clerk-stenographer, 12 m	600 00	58 97
102 00	A. Buckley, principal clerk, 12 m	2,040 00	60 00
121 50	J. H. Byrne, assistant engineer, 3 m. at $2,340, 9 m. at $2,460	2,430 00	15 00
150 00	J. C. Campbell, director of publicity, 12 m	3,000 00	
130 50	W. M. Cory, junior departmental solicitor, 6 m. at $2,520, 6 m. at $2,700	2,610 00	
132 00	W. D. Cromarty, engineering assistant to civic adviser, 12 m	2,640 00	
66 00	Miss M. L. Dea, senior account clerk, 12 m	1,320 00	
30 00	L. H. de Puyjalon, editorial assistant, 5 m. to Aug. 31 at $1,440 (transferred to Migratory Birds Convention Act)	600 00	108 75
135 00	F. G. Forster, lecturer, publicity branch, 6 m. at $2,640, 6 m. at $2,760	2,700 00	
18 75	L. M. Gibbs, office boy, 6 m. at $360, 6 m. at $390	375 00	36 84
5 00	S. Hennessey, office boy, 4 m. to Mar. 31 at $300	100 00	
36 00	Miss M. L. Kealey, junior clerk, 12 m	720 00	94 50
49 50	Miss A. Lowry, clerk-stenographer, 6 m. at $960, 6 m. at $1,020	990 00	83 25
56 25	Miss M. McCloskey, clerk, 3 m. at $1,080, 9 m. at $1,140	1,125 00	72 00
25 00	Miss K. McEwen, account clerk, April 1 to Oct. 15 at $1,200	648 39	32 42
63 00	D. Matheson, editorial clerk, 12 m	1,260 00	297 00
159 00	T. S. Mills, senior assistant engineer, 12 m	3,180 00	
60 00	J. Munro, account clerk, 12 m	1,200 00	297 00
66 00	C. H. Orr, clerk-bookkeeper, 12 m	1,320 00	279 00
63 00	J. Rigby, file clerk, 12 m	1,260 00	297 00
42 00	T. T. Shields, publicity assistant, 7 m. to Mar. 31 at $1,440	840 00	152 25
105 00	J. B. Snape, assistant engineer, 12 m	2,100 00	60 75
67 50	N. A. Sparks, draughtsman, 6 m. at $1,320, 6 m. at $1,380	1,350 00	
108 00	N. C. Sparks, supervisor of timber protection, 12 m	2,160 00	
129 00	J. N. Stinson, assistant engineer, 12 m	2,580 00	
36 00	Miss C. Troy, junior clerk, 12 m	720 00	97 60
180 00	J. M. Wardle, chief engineer, 12 m	3,600 00	
	Temporary Employees—Employés temporaires—		
	T. Adams, civic adviser, 22½ d. at $7,500 a yr	564 50	
	C. M. Dalton, engineering clerk, April 1 to Feb. 29, less ½ d. at $1,260	1,153 31	
	Miss B. J. Fumerton, junior clerk-stenographer, 4 m. to July 31 at $600	200 00	18 72
	S. Hennessy, office boy, May 15 to Nov. 30 at $300	163 71	
	Migratory Birds Convention Act—Loi conventionnelle au sujet des oiseaux migrateurs (*Page K—64*)		
42 00	L. H. de Puyjalon, editorial assistant, 7 m. to Mar. 31 at $1,440	840 00	152 25
150 00	H. Lloyd, surpervisor of wild life protection, 12 m	3,000 00	
	Map Vote—Crédit pour cartes géographiques (Page K—81)		
5 00	A. J. Adam, office boy, 4 m. to Mar. 31 at $300	100 00	
69 00	J. F. Arnold, department printer, 12 m	1,380 00	279 00
151 20	W. J. Boulton, chief of party, 11 m. to Mar. 31 at $9 per d. (transferred from Dom. Lands Surveys)	3,024 00	
53 50	Miss A. M. Carver, library assistant, 2 m. less ½ d., at $1,020, 10 m. at $1,080	1,068 55	73 76
102 00	R. A. Davy, research engineer, 12 m	2,040 00	60 00
42 00	Miss M. Dechaine, junior clerk, 12 m	840 00	315 00
78 00	J. C. Donaldson, photographer, 12 m	1,560 00	202 00
49 50	Miss I. Dowling, junior lantern slide artist, 12 m. less 4 d., at $1,080	1,067 59	71 17
84 00	A. E. Elias, lantern slide artist, 12 m	1,680 00	
102 00	W. H. Hannaford, senior map draughtsman, 12 m	2,040 00	60 00
78 00	W. J. Hocking, map draughtsman, 12 m	1,560 00	202 00
54 00	Mrs. Y. Lake, assistant photographer, 12 m	1,080 00	315 00
78 00	W. S. Larmour, photographer, 12 m	1,560 00	202 00
68 25	R. A. Low, map draughtsman, 3 m. at $1,320, 9 m. at $1,380, less 21 d. half-pay	1,326 98	
7 50	J. C. Lavoie, messenger clerk, 2 m. to Mar. 31 at $600	100 00	15 80
151 20	E. S. Martindale, chief of party, 11 m. to Mar. 31 at $9 per d. (transferred from Dom. Lands Surveys)	3,024 00	
67 50	A. E. Meister, map draughtsman, 6 m. at $1,320, 6 m. at $1,380	1,350 00	279 00

Abatements — Fonds de retraite	**Interior: Salaries at Ottawa — Intérieur: Traitements à Ottawa**	Salary — Traitements	Bonus — Boni
$ cts.	*Map Vote*—Concluded—*Crédit pour cartes géographiques*—Fin	$ cts.	$ cts.
120 00	H. S. Philpot, research engineer, 12 m	2,400 00	60 00
10 00	R. H. G. Prince, library helper, 4 m. to Mar. 31 at $600	200 00	31 54
9 84	A. Proulx, office boy, June 8 to Dec. 31 at $300, Jan. 1-31 at $330	196 67	
66 00	Miss W. E. Selwyn, lantern slide artist, April 1 to Nov. 17 at $1,560, Jan. 1 to Feb. 29 at $1,680	1,263 67	
13 00	J. E. Webster, map draughtsman, 2 m. to May 31 at $1,560	260 00	33 66
120 00	E. Voorhis, research engineer, 12 m	2,400 00	60 00
	Temporary employees—Employés temporaires—		
	T. H. Beament, junior lantern slide artist, Aug. 7 to Mar. 15 less 3 d., at $960	575 23	49 83
	E. R. Beckwith, senior engineering clerk, 12 m. less 18 d., at $1,680)	1,598 71	142 74
	C. Connell, photographer, 12 m	1,200 00	60 00
	C. H. Dawson, photographer, 12 m	1,200 00	297 00
	Miss C. M. Dawson, junior lantern slide artist, 12 m. less 4 d., at $960	949 59	82 26
	H. Etches, research engineer, 12 m	1,920 00	63 00
	H. M. Hands, photographer, April 1—30 at $1,200	100 00	24 75
	E. S. Landry, map draughtsman, 12 m	1,260 00	297 00
	W. R. Latimer, senior clerk, 12 m	1,320 00	279 00
	C. Lavoie, messenger clerk, 10 m. to Jan. 31	500 00	78 70
	J. J. McIntosh, junior engineering clerk, 12 m	660 00	94 50
	E. J. McMeekin, research engineer, 6 m. to Sept. 30 (transferred to Civil Govt.)	960 00	
	C. S. Matheson, map draughtsman, Oct. 12 to Mar. 31 at $1,260 (transferred from Water Power)	592 74	139 71
	G. N. Norwell, lantern slide artist, 11 m. to Feb. 29, less 30½ d., at $1,320	1,096 62	231 78
	C. G. Smith, photographer, June 8 to Mar. 31 at $1,200	976 67	241 72
	T. E. Sproule, photographer, 12 m	1,200 00	60 00
	Miss B. I. Thoburn, junior lantern slide artist, 4 m. to July 31, less 3½ d., at $960	310 67	29 14
	Ordnance Lands—Terres de l'artillerie (Page K—82)		
164 70	T. H. Bartley, chief of party, 12 m. at $9 per d	3,294 00	
60 00	E. C. Fontaine, clerk, 12 m	1,200 00	297 00
45 00	H. M. MacDonald, messenger-clerk, 12 m	900 00	315 00
	Temporary Employee—Employé temporaire—		
	Harvey Fitzsimmons, head clerk, 12 m	2,400 00	60 00
	Astronomical Observatory—Observatoire astronomique (*Page K—83*)		
102 00	W. A. Dier, junior electrical engineer, 12 m	2,040 00	60 00
63 00	J. F. Dolan, clerk-stenographer, 12 m	1,260 00	
48 00	T. Hackett, watchman, 12 m	960 00	315 00
111 00	J. P. Henderson, asst. astronomer, 6 m. at $2,160, 6 m. at $2,280	2,220 00	60 00
138 00	F. C. P. Henroteau, 12 m	2,760 00	
135 00	E. A. Hodgson, seismologist, 6 m. at $2,640, 6 m. at $2,760	2,700 00	
114 00	W. S. McClenaghan, assistant astronomer, 12 m	2,280 00	60 00
91 50	R. D. Madill, asst. magnetician, 3 m. at $1,740, 9 m. at $1,860	1,830 00	89 25
75 00	J. L. O'Connor, engineering clerk, 12 m	1,500 00	
65 00	A. E. Shore, bookbinder, 12 m	1,300 00	297 00
82 50	H. B. Sprayson, instrument maker, 6 m. at $1,620, 6 m. at $1,680	1,650 00	156 00
69 00	S. Williams, engineering clerk, 12 m	1,380 00	232 50
	Temporary Employees—Employés temporaires—		
	E. Belanger, engineering clerk, May 19 to Sept. 30 at $1,260	464 03	
	J. Dickson, photographer, July 16 to Mar. 31, less 3 d., at $1,200.	841 93	42 10
	E. C. Hamel, clerk, 8 m. to Nov. 30, less 8½ d., at $960 (permanent from Dec. 1)	617 46	202 61
	J. M. Walker, instrument maker, grade 2, 12 m	1,620 00	162 00
	Geodetic Surveys—Arpentages géodésiques (*Page K—95*)		
132 00	H. M. Barton, geodetic engineer, 12 m	2,640 00	
156 00	A. J. Brabazon, geodetic engineer, 12 m	3,120 00	
102 00	C. H. Brabazon, geodetic engineer, 12 m	2,040 00	60 00
132 00	L. O. Brown, geodetic engineer, 12 m	2,640 00	
75 00	G. P. H. Clark, instrument man, 12 m	1,500 00	261 00
91 50	J. Clark, senior light-keeper and signaller, 366 d. at $5 per d	1,830 00	

Abatements — Fonds de retraite	Interior: Salaries at Ottawa — Intérieur: Traitements à Ottawa	Salary — Traitements	Bonus — Boni
$ cts.	*Geodetic Surveys*—Concluded—*Arpentages géodésiques*—Fin	$ cts.	$ cts
102 00	G. F. Dalton, junior geodetic engineer, 12 m	2,040 00	
138 00	W. M. Dennis, geodetic engineer, 12 m	2,760 00	
132 00	T. C. Dennis, geodetic engineer, 12 m	2,640 00	
75 00	C. Denneny, engineering clerk, 12 m	1,500 00	261 00
75 00	O. Drury, engineering clerk, 12 m	1,500 00	261 00
60 00	Miss M. E. Dupont, clerk-stenographer, 12 m. less 12 d., half-pay, at $1,200	1,180 00	59 00
132 00	D. J. Fraser, geodetic engineer, 12 m	2,640 00	
99 00	E. G. Gerard, senior engineering clerk, 12 m	1,980 00	63 00
132 00	A. M. Grant, geodetic engineer, 12 m	2,640 00	
75 00	Miss R. E. Hamilton, engineering clerk, 12 m	1,500 00	
75 00	W. H. Hewitt, engineering clerk, 12 m	1,500 00	261 00
132 00	H. B. Kihl, geodetic engineer, 12 m	2,640 00	
102 00	J. H. Kihl, junior geodetic engineer, 12 m	2,040 00	
144 00	H. F. J. Lambert, geodetic engineer, 12 m. less 1 d., at $2,880	2,872 26	
138 00	G. H. McCallum, geodetic engineer, 12 m	2,760 00	
75 00	C. K. McElroy, instrument man, 12 m	1,500 00	
75 00	W. N. McGrath, instrument man, 12 m	1,500 00	
102 00	D. McMillan, junior geodetic engineer, 12 m	2,040 00	60 00
120 00	W. H. McTavish, geodetic engineer, 12 m	2,400 00	60 00
132 00	J. W. Menzies, geodetic engineer, 12 m	2,640 00	
164 70	R. H. Montgomery, chief of party, 366 d. at $9	3,294 00	
132 00	H. P. Moulton, geodetic engineer, 12 m	2,640 00	
132 00	W. C. Murdie, geodetic engineer, 12 m	2,640 00	
132 00	H. E. Mussell, geodetic engineer, 12 m	2,640 00	
165 00	D. H. Nelles, supervisor of topography, 12 m	3,300 00	
276 00	C. H. Ney, geodetic engineer, 12 m	2,760 00	
78 00	J. M. Perrier, instrument man, 12 m	1,560 00	202 00
102 00	A. J. Rainboth, junior geodetic engineer, 12 m	2,040 00	60 00
102 00	G. S. Raley, junior geodetic engineer, 12 m	2,040 00	
165 00	J. L. Rannie, supervisor of triangulation, 12 m	3,300 00	
165 00	F. B. Reid, supervisor of levelling, 12 m	3,300 00	
102 00	H. G. Rhodes, junior geodetic engineer, 12 m	2,040 00	60 00
102 00	J. M. Riddell, junior geodetic engineer, 12 m	2,040 00	60 00
102 00	K. H. Robb, junior geodetic engineer, 12 m	2,040 00	60 00
102 00	S. O. Roberts, junior geodetic engineer, 12 m	2,040 00	60 00
63 75	W. G. Robertson, engineering clerk, 9 m. at $1,260, 3 m. at $1,320	1,275 00	292 50
75 00	W. G. Rochester, map draughtsman, 12 m	1,500 00	261 00
132 00	J. E. Ratz Ross, geodetic engineer, 12 m	2,640 00	
209 67	G. E. B. Sinclair, geodetic engineer, 12 m	2,520 00	
102 00	N. H. Smith, geodetic engineer, 12 m	2,040 00	60 00
132 00	F. P. Steers, geodetic engineer, 12 m	2,640 00	
75 00	H. N. Topley, engineering clerk, 12 m., less 12 d., at $1,500	1,450 00	252 31
222 00	L. N. Wadlin, geodetic engineer, 12 m	2,400 00	
132 00	C. R. Westland, geodetic engineer, 12 m	2,640 00	
96 00	B. J. Woodruff, junior geodetic engineer, 12 m	1,920 00	63 00
	Miss L. Sabourin, housekeeper at Observatory, 12 m., $720, living allowance, $120	840 00	94 50
	Temporary Employees—Employés temporaires—		
	J. P. Laframboise, instrument man, April 1 to Aug. 21 at $4 per d.	572 00	
	W. J. Loundes, geodetic engineer, April 1 to May 7 at $140 per m., $1,716, May 8 to Nov. 7 at $4 per d., $736, difference between $4 per d., and $140 per m., Nov. 8, 1922 to Mar. 31, 1923, $91.33	998 94	
	E. M. Medlen, junior geodetic engineer, 12 m	1,680 00	150 00
	F. G. Neate, engineering clerk, April 1 to Aug. 8 at $1,260	447 10	
	M. J. Perrier, engineer's helper, 6 m. at $2.50 per d	552 00	
	J. A. Snow, general repair man, 12 m., less ½ d. at $4 d	1,458 00	
	G. Wright, draughtsman, April 1 to Oct. 24 at $1,260	711 29	
	E. H. Young, instrument man, April 1 to Oct. 27 at $4 d	840 00	
	International Boundary Surveys—Relevés des frontières internationales (*Page K—100*)		
102 00	D. F. Chisholm, junior geodetic engineer, 12 m	2,040 00	
42 00	J. M. Dwyer, messenger-clerk, 12 m	840 00	315 00
132 00	J. A. Pounder, geodetic engineer, 12 m	2,640 00	
120 00	G. T. Prinsep, geodetic engineer, 12 m	2,400 00	60 00
99 00	G. L. Rainboth, geodetic engineer, 9 m. to Dec. 31 at $2,640 (deceased)	1,980 00	

Abatements — Fonds de retraite	**Interior: Salaries at Ottawa — Intérieur: Traitements à Ottawa**	Salary — Traitements	Bonus — Boni
$ cts.	*International Boundary Surveys*—Concluded—*Relevés des frontières internationales*—Fin	$ cts.	$ cts.
102 00	T. P. Reilly, junior geodetic engineer, 12 m	2,040 00	60 00
54 00	Mrs. F. Swallow, clerk stenographer, 12 m	1,080 00	72 00
	Temporary Employees—Employés temporaires—		
	J. J. McArthur, International Boundary commissioner, 12 m. (voted)	1,000 00	
	Government of Northwest Territories—Administration des Territoires du Nord-Ouest—(*Page K—101*)		
63 00	W. G. Cumming, movable equipment engineer, 12 m	1,260 00	297 00
13 06	A. F. Hayward, engrosser, Jan. 4 to Mar. 31	261 29	52 50
17 25	T. H. Hutchingame, office boy, 6 m. at $330, 6 m. at $360	345 00	
66 00	W. A. Ketchum, senior clerk, 12 m. less 2 d. at $1,320	1,312 41	
60 00	J. B. Leclaire, senior messenger, 12 m	1,200 00	297 00
12 00	M. G. McDermott, clerk-stenographer, 3 m. to Mar. 31 at $960	240 00	20 88
31 50	E. M. Phillips, account clerk, 7 m. to Mar. 31 at $1,260	735 00	148 50
66 00	J. P. Richards, senior clerk, 12 m	1,320 00	279 00
	Temporary employees—Employés temporaires—		
	M. N. Borthwick, junior clerk-stenographer, 8½ d. April at $600	14 17	1 32
	W. L. L. Cassels, senior engineering clerk, April 1 to June 18 at $1,680	364 00	32 50
	H. A. Driver, junior engineering clerk, Dec. 19 to Mar. 31 at $660	188 06	26 91
	A. F. Hayward, engrosser, April 1 to Jan. 4, less 12 d. at $1,080	783 88	252 34
	H. S. Kennedy, senior engineering clerk, April 1 to June 5 at $1,680	303 33	
	E. M. Phillips, stores clerk, 5 m. to Aug. 31 at $1,320	550 00	141 00
	School Lands Branch—Division des terres des écoles—(*Page K—108*)		
54 00	H. R. Aitken, clerk, 12 m	1,080 00	315 00
78 00	Miss K. Allan, senior clerk-stenographer, 12 m	1,560 00	
57 00	Mrs. L. Allan, clerk-bookkeeper, 12 m	1,140 00	72 00
63 00	Miss M. Ashfield, clerk-bookkeeper, 12 m	1,260 00	297 00
79 50	H. J. Davidson, senior clerk-bookkeeper, 6 m. at $1,560, 6 m. at $1,620	1,590 00	181 98
60 75	R. E. Dennison, file clerk, 9 m. at $1,200, 3 m. at $1,260	1,215 00	297 00
5 00	Miss H. F. Drake, clerk-stenographer, April 1 to July 14 at $1,200	345 16	17 26
44 00	Miss L. Harrison: junior clerk-stenographer, 4 m. at $720; clerk-stenographer, 8 m. at $960	880 00	315 00
114 00	L. Howard, principal clerk, 12 m	2,280 00	60 00
23 83	Mrs. A. A. Hunt, junior file clerk, June 15 to Mar. 31 at $600	476 67	250 25
60 00	Miss L. A. Jackson, account clerk, 12 m	1,200 00	60 00
35 00	Miss E. Johns, clerk, 8 m. to Nov. 30 (resigned)	800 00	40 00
75 00	T. F. Learmonth, senior clerk-bookkeeper, 12 m	1,500 00	261 00
7 50	Miss A. M. Lyons, junior clerk-stenographer, 3 m. to Mar. 31	150 00	14 13
4 60	Miss E. McClenaghan, junior engrosser, Feb. 18 to Mar. 31 at $780	91 90	11 21
6 00	Miss D. McDaniel, junior clerk-typist, April 1 to Aug. 14 at $720	267 10	35 03
60 00	H. P. Morris, file clerk, 12 m	1,200 00	182 45
63 00	H. R. Nelson, clerk-bookkeeper, 12 m	1,260 00	99 00
60 00	H. J. Rand, senior clerk-bookkeeper, 8 m. to Nov. 30 at $1,800 (superannuated)	1,200 00	79 28
54 00	W. H. F. Riley, file clerk, 12 m	1,080 00	315 00
54 36	W. C. Skuce, file clerk, May 21 to Mar. 31 at $1,260 (transferred from Protection of Timber)	1,087 26	256 28
22 50	A. C. Weeks, junior clerk, 8 m. to Nov. 30, less 15 d. at $900	562 50	196 87
60 00	H. White, clerk, 12 m	1,200 00	60 00
	Temporary Employees—Employés temporaires—		
	Mrs. M. Leggett, junior engrosser, 12 m	720 00	315 00
	Miss A. M. Lyons, junior clerk-stenographer, 9 m. to Dec. 31, (permanent from Jan. 1)	450 00	42 12
	D. Macdonald, clerk 12 m	960 00	83 25
	Seed Grain—Graines de semence (*Page K—108*)		
78 00	J. D. Abercrombie, senior clerk, 12 m	1,560 00	202 00
114 00	W. J. Barling, principal clerk, 12 m	2,280 00	60 00
60 00	T. P. Begley, file clerk, 12 m	1,200 00	60 00
66 00	E. Besserer, senior file clerk, 12 m	1,320 00	279 00
79 50	M. Brenot, senior file clerk, 12 m., $1,380; difference between $1,320 and $1,080 for 6 m. and between $1,320 and $1,140 for 6 m., 1922-23	1,590 00	279 00
63 00	E. Chadwick, clerk-bookkeeper, 12 m	1,260 00	

Abatements — Fonds de retraite	Interior: Salaries at Ottawa — Intérieur: Traitements à Ottawa	Salary — Traitements	Bonus — Boni
$ cts.	*Seed grain*—Concluded—*Graines de semence*—Fin	$ cts.	$ cts.
48 00	Miss H. Crowson, clerk, 12 m	960 00	83 25
60 00	H. J. Day-Luce, account clerk, 12 m	1,200 00	297 00
72 00	J. M. Douglas, senior clerk, 12 m	1,440 00	261 00
45 00	Miss A. Edelstein, junior clerk-stenographer, 12 m	900 00	94 50
81 00	T. C. Fowler, senior clerk-bookeeper, 12 m	1,620 00	162 00
66 00	D. H. Gamble, senior file clerk, 12 m	1,320 00	279 00
66 00	S. Godfrey, clerk-bookkeeper, 12 m	1,320 00	279 00
51 00	Miss A. Grimes, clerk-stenographer, 12 m	1,020 00	83 25
66 75	W. J. Grimes, senior clerk, 9 m. at $1,320, 3 m. at $1,380	1,335 00	132 75
60 00	Miss L. G. Hill, clerk-typist, 12 m., less 2½ d. half-pay at $1,200	1,195 85	59 75
78 00	W. J. Hodges, senior account clerk, 12 m	1,560 00	202 00
81 00	W. A. Hunt, senior clerk-bookkeeper, 12 m	1,620 00	162 00
63 00	E. S. Huson, clerk-bookkeeper, 12 m	1,260 00	297 00
78 00	E. A. King, senior clerk, 12 m	1,560 00	
58 50	R. Lafleur, file clerk, 6 m. at $1,140, 6 m. at $1,200	1,170 00	306 00
66 00	J. A. Leetham, file clerk, 12 m	1,320 00	
66 00	F. W. McGuire, senior file clerk, 12 m	1,320 00	279 00
63 00	G. Marion, file clerk, 12 m	1,260 00	297 00
66 00	C. J. Marshall, clerk-bookkeeper, 12 m	1,320 00	279 00
60 00	G. Mason, file clerk, 12 m	1,200 00	60 00
46 25	Miss E. Morgan, junior clerk-typist, 7 m. at $900, 5 m. at $960	925 00	89 74
56 25	Miss N. Mousseau, clerk-typist, 3 m. at $1,080, 9 m. at $1,140	1,125 00	72 00
51 75	S. McCullough, clerk-bookkeeper, 9 m. at $1,020, 3 m. at $1,080	1,035 00	315 00
67 50	H. R. McDonald, 6 m. at $1,320, 6 m. at $1,380	1,350 00	279 00
36 00	Miss V. McStravick, clerk-stenographer, 3 m. to June 30 at $1,080 (transferred to Civil Government)	270 00	78 75
78 00	J. E. Plouffe, senior account clerk, 12 m	1,560 00	202 00
48 00	Miss A. Riddell, clerk typist, 12 m	960 00	83 25
60 00	S. I. Saxby, account clerk, 12 m	1,200 00	60 00
48 75	Miss D. Sherwood, clerk, 9 m. at $960, 3 m. at $1,020	975 00	315 00
54 75	Miss E. Weatherhead, clerk-bookkeeper, 9 m. at $1,080, 3 m. at $1,140	1,095 00	72 00
63 00	F. A. Wilson, clerk-bookkeeper, 12 m	1,260 00	297 00
66 00	J. W. Wright, senior account clerk, 12 m	1,320 00	
60 00	W. Young, clerk-bookkeeper, 12 m	1,080 00	315 00
	Total	2,381,840 34	127,901 51
	Charged as follows—Récapitulation—		
	Minister: salary under statute	10,000 00	
	Civil Government: salaries	1,430,076 40	
	Civil Government: contingencies	7,974 38	
	Dominion Lands, salaries and contingencies	127,514 74	
	Dominion Lands, surveys	250,344 50	
	Board of Examiners	1,330 00	
	Protection of Timber	51,312 62	
	Water Power Investigations	39,241 73	
	Dominion Power Board	4,098 39	
	Lake of the Woods Control Board	1,680 00	
	Irrigation Surveys	12,390 00	
	Reclamation by drainage	46,136 41	
	Canadian National Parks	49,910 56	
	Migratory Birds Convention Act	3,840 00	
	Map Vote	47,941 69	
	Ordnance Lands	7,794 00	
	Astronomical Observatory	25,423 42	
	Geodetic Surveys	122,840 59	
	International Boundary	14,020 00	
	Govt. of N. W. Territory	8,877 14	
	School Lands	69,827 92	7,433 48
	Seed Grain	49,265 85	
	Provisional Bonus Allowance		120,468 03
		2,381,840 34	127,901 51

*Superannuation Fund No. 1. † Superannuation Fund No. 2. ‡ 35 years' service completed.

Civil Government Contingencies **Dépenses contingentes du gouvernement civil**	$ cts.
Salaries at Ottawa.....(Page K—17)	7,974 38
Stationery Office supplies, $31,841.92; King's Printer's account, $16,971.97.....	48,813 89
Subscriptions to newspapers, $1,195.88; postage, $3,000.20.....	4,196 08
Telephone messages, $525.90; telegrams, $3,090.68; cartage, $133.....	3,749 58
Street car tickets, $380; cheese cloth and cotton, $181.82; soap, $184.03.....	745 85
S. N. Hill, removal expenses from Ottawa to Victoria, $487.73; towels, $264..	751 73
Washing towels, $1,212.85; membership fees, $110; sundries, $743.31.....	2,066 16
Travelling expenses: Hon. Chas. Stewart, $900; C. A. Biggar, $72.87; W. J. Boulton, $928.81; J. H. Byrne, $69.20; F. H. Byshe, $14.80; D. R. Cameron, $62.43; J. C. Campbell, $1,202.30; R. H. Campbell, $503.62; J. E. Chalifour, $92.75; J. B. Challies, $3,099.11; T. L. Cory, $127.30; W. W. Cory, $1,960.45; H. C. Craig, $25; J. D. Craig, $215.97; E. F. Drake, $101.33; J. P. Dionne, $130.21; J. E. Featherston, $20.85; O. S. Finnie, $138.64; H. Fitzsimmons, $407.05; F. G. Forster, $1,394.59; M. Graham, $54.85; J. W. Greenway, $425.36; J. B. Harkin, $1,004.66 (50c. refunded to Casual Revenue in 1924-25); F. C. P. Henroteau, $327.07; G. H. Herriot, $226.55; J. T. Johnson, $62.70; R. B. Matheson, $400 ($79.90 refunded to Casual Revenue in 1924-25); F. A. McDiarmid, $35.20; R. K. Odell, $12.75; N. J. Ogilvie, $580.21; N. E. Pelletier, $14.95; J. W. Pierce, $34.35; A. A. Pinard, $152.56; J. S. Plaskett, $286.20; J. A. Pounder, $183.93; W. F. J. Pratt, $156.60; J. L. Rannie, $32.55; F. B. Reid, $128; J. Rigby, $1,098.04 ($17.39 refunded to Casual Revenue in 1924-25); P. Sherrin, $86.75; N. C. Sparks, $53.85; J. E. Spero, $543.08; W. J. Stewart, $128.54; R. M. Stewart, $83.40; A. Sullivan, $14.25; J. M. Wardle, $26.35; E. J. Wight, $223.90; M. B. Williams, $636.70; J. A. Wood, $277.83.....	18,758 46
Total	87,056 13

Dominion Lands: Salaries and Contingencies
Terres de l'Etat: Traitements et dépenses contingentes

General Expenses—Dépenses générales

Salaries at Ottawa.....(Page K—17)	127,514 74
Advertising and printing.....	1,252 78
Department of Public Printing and Stationery, printing, stationery, etc.....	20,784 70
Dewar, Stewart and Rosenthal, Ottawa: insurance premium on cars, $266.50; premium on guarantee bonds, $1,151.53.....	1,418 03
Express, $976.24; freight, $747.63; storage, $110; telegrams, $1,148.36.....	2,982 23
Motor cars, repairs, parts, etc.: batteries, $216.05; gasoline, 12 m., $1,628.53; oils, paints and varnish, $281.79; various repairs and parts, $945.76; tires and accessories, $557.15	3,629 28
Uniforms: suits, $679.26; boots, $107.50; suit case, $25.....	811 76
Office supplies and miscellaneous expenses.....	1,065 70

Travelling and Removal Expenses—Frais de voyages et de déménagement

Travelling expenses: H. G. Beresford, $252; E. M. Carr, $42.62; R. G. Mackey, $157.50; R. B. Matheson, $25.81; Jas. Struthers, $45.10; J. Waldron, D.L.S., $410	933 03
Removal expenses: J. A. Bannerman, Red Deer to Edmonton, $217.95; A. Carlyle-Bell, Battleford to Dauphin, $505.05; Mrs. M. E. Brandon, Battleford to Prince Albert, $122.10; R. H. Burton, Battleford to Dauphin, $310.79; Florence Cottingham, Calgary to Edmonton, $62.64; H. G. Cuttle and staff, Winnipeg to Edmonton, ($2,150.66): G. Thorburn, $76.65, G. A. Fairbairn, $50.25, E. M. Carr, $41.85, E. Y. Lang, $54.45, H. G. Cuttle's family, $250.45, moving office furniture, $1,677.01; W. G. Fleming, Revelstoke to Kamloops, $15.75; H. Harrison, Swift Current to Moose Jaw, $201.25; J. Lawrence, Calgary to Lethbridge, $79.51, less $4.51 paid in 1924-25; R. G. Mackay, Swift Current to Dauphin, $452.86; W. J. Mayberry, Medicine Hat to Dauphin, $442.12, less $400 advanced in 1922-23; H. J. Parker, Revelstoke to Kamloops, $125.45; L. C. Paterson, Saskatoon to Prince Albert, $196.21; C. H. Price, Battleford to Moose Jaw, $378.80; C. W. Smith, Kamloops to New Westminster, $194.55; A. B. Spence, Edmonton to Peace River, $187.63; W. J. Spencer, Saskatoon to Prince Albert, $171.53; B. H. Wright, Winnipeg to Edmonton, $577.40	5,987 74

Dominion Lands: Salaries and Contingencies—Continued **Terres de l'Etat: Traitements et dépenses contingentes**—Suite	$ cts.
Battleford Land Office—Bureau des terres à Battleford	
Land agent, D. J. Rose, 6 m. (superannuated), $1,080, bonus, $30; senior clerk, C. H. Price, 6 m., $810, bonus, $81; clerk-bookkeepers: A. Carlyle-Bell, 6 m., $660, bonus, $139.50; R. H. Burton, 6 m., $660, bonus, $139.50; junior clerks: F. P. MacGinnes, 4 m. at $900, 2 m. at $960, bonus, $45.34; M. Quehl, 6 m., $450, bonus, $47.22; junior clerk-stenographer, M. E. Brandon, 6 m., $450, bonus, $157.50; junior file clerk, R. E. Simpson, 6 m., $300, bonus, $47.22	5,557 28
Postage and p.o. box, $335; small office expenses, $35.60	370 00
Telephone rent to Feb. 29, 1924, $38.90; telegrams and telephones, $8.86	47 76
(Office closed October 1, 1923, staff transferred to other offices.)	
Calgary Land Office—Bureau des terres à Calgary	
Chief land agent, W. E. Talbot, 8 m. to Nov. 30, $1,840; principal clerk, E. H. Crockett, 12 m., $2,160, bonus, $60; senior clerks: Geo. E. Duncan, 12 m., $1,560, bonus, $202; M. Gossip, 6 m. at $1,560, 6 m. at $1,620, bonus, $181.98; senior clerk-bookkeeper, L. G. Young, 12 m., $1,560, bonus, $202; clerk-bookkeeper, T. I. Lynch, 12 m., $1,320; clerks: T. E. Adams, 12 m., $1,300, bonus, $297; A. Z. Choquette, 9 m. at $1,200, 3 m. at $1,260, bonus, $297; F. M. Cottingham, 10 m. to Jan. 31 (transferred), $1,050, bonus, $247.50; C. A. Cowell, 12 m., $1,260; Z. M. H. Dunning, 6 m. at $1,140, 6 m. at $1,200, bonus, $308.54; E. MacDonald, 12 m., $1,200, bonus, $60; J. Nurcombe, 12 m., $1,260, bonus, $297; C. Moody, 3 m. at $1,020, 9 m. at $1,080, bonus, $315; J. Lawrence, 5 m. to Aug. 31 (transferred), $475, bonus, $30; L. C. Doolan, 12 m., $960, bonus, $315; G. M. Hepburn, 3 m. at $960, 9 m., less 32 d., at $1,020, bonus, $75.75; clerk-stenographers: L. Nolan, 6 m. at $1,020, 6 m. at $1,080, bonus, $77.58; E. L. Mosley, 9 m. at $960, 3 m. at $1,020, bonus, $83.25; I. M. Scott, 12 m., $1,260; M. P. Thornton, 12 m., $1,200, bonus, $60; P. Vickery, 12 m., $1,200, bonus, $60; account clerk, F. W. Elliott, 3 m. at $1,140, 9 m. at $1,200, bonus, $301.50; junior clerk-stenographer, M. Henderson, 2 m. to May 31 (resigned), $110, bonus, $15.74	32,365 88
Abstracts of titles and search fees, $141.85; laundry, $45.50	187 35
Postage, $1,252.54; office supplies and repairs, $105.18	1,357 72
Telephone rent, 12 m. to Mar. 31, 1924, $78; telegrams and telephones, $38	116 00
Dauphin Land Office—Bureau des terres à Dauphin	
Land agent, E. Widmeyer, 12 m., $2,400, bonus, $60; principal clerk, R. G. MacKay, 5 m. to Mar. 31 at $2,280, bonus, $25; senior clerk, J. A. Templeman, April 1 to Nov. 14 (superannuated) at $1,560, bonus, $125.66; clerk-bookkeepers: A. T. Johnson, 7 m. to Oct. 31 (superannuated), $770, bonus, $162.75; A. Carlyle-Bell, 5 m. to Mar. 31, $550, bonus, $116.25; R. H. Burton, 5 m. to Mar. 31, $550, bonus, $116.25; clerk, R. J. Shiel, 12 m., $1,200, bonus, $297; clerk-stenographers: H. Cross, 12 m., $1,200, bonus, $60; M. E. Delves, 12 m., $1,200, bonus, $60; temporary clerk-stenographer, Miss Mary Rutledge, April 1 to June 18, $208, bonus, $18.01; temporary clerk, C. S. Simons, April 1-5, $13.34; bonus, $1.15	11,054 08
Widmeyer, E., travelling expenses to Winnipeg and return	25 00
Feed of team, 40 d., $84; express, freight and drayage, $95.71	179 71
Postage and p.o. box, $422.67; office supplies and repairs, $56.82	479 49
Telephone rent, 12 m. to June 1, 1924, $61.25; telegrams and telephones, $22.56	83 81
Edmonton Land Office—Bureau des terres à Edmonton	
Chief land agent, A. Norquay, 12 m., $2,760; principal clerks: J. A. Royal, 12 m., $2,280, bonus, $60; H. F. Dennehy, 12 m., $2,280; J. O'Neil, 9 m. at $1,800, 3 m. at $1,920, bonus, $104.94; senior clerk-bookkeeper, Geo. Andrews, 12 m., less half pay Oct. 22 to Nov. 30, at $1,620, bonus, $153.07; senior clerks: D. H. Boles, 12 m., $1,620, bonus, $162; J. Milner, 12 m., $1,560, bonus, $202; F. Veats, 12 m., $1,560, bonus, $202; P. E. Taylor, 12 m., $1,320, bonus, $279; account clerk, V. H. Kirkpatrick, 12 m., $1,260, bonus, $297; clerks: W. F. W. Carstairs, 12 m., $1,260, bonus, $297; V. Coupez,	

Dominion Lands: Salaries and Contingencies—Continued $ cts.
Terres de l'Etat: Traitements et dépenses contingentes—Suite

Edmonton Land Office—Concluded—*Bureau des terres à Edmonton*—Fin

Clerks—*Concluded*
12 m., $1,260, bonus, $297; W. Dooley, 12 m., $1,200, bonus, $60; J. P. Duggan, 12 m., $1,260, bonus, $297; L. B. Griffith, 12 m., $1,080, bonus, $315; Geo. Lambert, 12 m., $1,080, bonus, $315; J. Mace, 11 m. to Feb. 29, less 4 d. half-pay, at $1,200, bonus, $270.65; M. A. Munroe, 12 m., $1,260, bonus, $297; M. L. Speer, 12 m., $1,200, bonus, $60; J. B. Spence, 8 m. to Nov. 30 (transferred), $840, bonus, $198; A. Sullivan, 12 m., $1,200, bonus, $297; J. Webb, 12 m., $1,260, bonus, $297; clerk-stenographers: E. Cantin, 12 m., $1,260; I. H. Goddard, 12 m., $1,200, bonus, $297; J. H. Jackson, 12 m., $1,200, bonus, $60; L. P. Livesley, 12 m., $1,200, bonus, $60; J. W. Pratt, 12 m., $960, bonus, $315; E. Wood, April 1 to Dec. 9 at $960, bonus, $57.45; E. Wyllie, 9 m. at $960, 3 m. at $1,020, bonus, $112.24; file clerk, Jas. Edwards, 10 m. to Jan. 31, $1,000, bonus, $247.50; junior clerk-stenographers: G. E. Driscoll, 12 m., $900, bonus, $94.50; E. A. Wood, April, $65, bonus, $7.87.. 47,129 73
Commission on timber permits, etc., $373.51; express, cartage and freight, $98.76. 472 27
Hauling ties, $104.70; horses, 2, $250; postage, $1,956.76..... 2,311 46
Rent of telephones, $129.45; telegrams and telephones, $271.30..... 400 75
Typewriter repairs, $57; sundry office expenses, $242.56..... 299 56

Grande Prairie Land Office—Bureau des terres à Grande-Prairie

Land agent, F. L. Christie, 12 m., $2,400, bonus, $60; senior clerk, C. H. E. Clarke, 10 m. to Jan. 31, (superannuated), $1,350, bonus,, $135; clerks: J. J. Redmond, 12 m., less ½ d. $1,078.50, bonus, $71.90; G. E. Casson, 12 m., $1,080, bonus, $315; Jas. McClements, 5 m. to Aug. 31, less 6½ d., $383.14, bonus, $125.73; clerk-stenographers: M. Dunbar, 9 m. at $960, 3 m. at $1,020, bonus, $83.25; Elsie Roberts, April 1 to June 28, $234.67, bonus, $20.33; junior clerks: A. E. Shiels, April 1 to July 10, at $900, bonus, $15.55; H. A. Brick, July 3 to Mar. 31 at $600, bonus, $70.32; junior clerk-stenographer, H. G. Bessent, Aug. 16 to Sept. 4, $44.22..... 9,138 57
Christie, F. L., travelling expenses..... 218 80
Lighting gasoline, 60 gal., $51.75; office expenses, $111.30..... 163 05
Postage and p.o. box, $246.30; typewriter repairs, $42.25..... 288 55
Telephone rent to Dec. 31, 1924, $30; telegrams, $28.75..... 58 75

Kamloops Land Office—Bureau des terres à Kamloops

Land agent, J. Bannerman, 1 m. at $1,680, 11 m. at $1,920; clerk-bookkeeper, C. W. Smith, 7 m. to Oct. 31, (transferred), $770, bonus, $162.75; clerk, J. G. McKay, 3 m. at $960, 6 m. 4 d. to Jan. 4 at $1,020, bonus, $63.26; junior clerk-stenographers: J. M. MacDonald, 12 m., less 20 d. half-pay, $875.65, bonus, $54.65; A. B. Davis, April 1 to July 4, $156.45, bonus, $14.64; Vida Morrow, 90 d. to Oct. 22, $190.66..... 4,949 03
Bannerman, J., travelling expenses..... 39 55
Electric light, $80.98; office supplies and repairs, $92.67..... 173 65
Postage and p.o. box, $363; telegrams and telephones, $22.30..... 385 30
Telephone rent, 13 m. to April 30, 1924..... 58 50

Lethbridge Land Office—Bureau des terres à Lethbridge

Land agent, G. A. Nicholson, 12 m., $2,280, bonus, $60; appraiser of grazing lands, H. L. Bowyer, 2 m. to Mar. 31, $300, bonus, $19.90; senior clerk, E. F. Layton, 12 m., $1,500, bonus, $261; clerk-bookkeeper, A. T. Staines, 6 m. at $1,260, 2 m. to Nov. 30 at $1,320 (with S.C.R.), $850; clerks: J. G. Gorton, 12 m., $1,260, bonus, $297; J. Muir, 12 m., $1,260, bonus, $297; F. Goodwin, 6 m. at $1,140, 6 m. at $1,200, bonus, $66; T. W. Kidd, 12 m., $960, bonus, $83.25; J. Lawrence (from Calgary), 1 m., $95, 6 m. to Mar. 31, $600, bonus, $36; clerk-stenographers: E. Hallworth, 12 m., $1,020, bonus, $83.25; B. Nicholson, 12 m., $780, bonus, $94.50; A. Beaton, April 1 to Oct. 22 at $600, bonus, $31.40; junior clerk-stenographer, L. Weiler, Dec. 27 to Feb. 25, $131.51.... 13,871 29
Nicholson, G. A., travelling expenses to Calgary and return..... 17 20
Abstracts of title, $70.60; express and cartage, $25.74..... 96 34
Postage and p.o. box, $1,453.63; office supplies and repairs, $124.13..... 1,577 76
Telephone rent, $66; telegrams and telephones, $57.70..... 123 70

Dominion Lands: Salaries and Contingencies—Continued **Terres de l'Etat: Traitements et dépenses contingentes**—Suite	$	cts.
Moose Jaw Land Office—Bureau des terres à Moose Jaw		
Chief land agent, J. A. Reid, 3 m. at $2,400, 9 m. at $2,520, bonus, $15; principal clerk, R. G. MacKay, Oct. 1-31, $190, (to Dauphin) bonus, $5; senior clerk-bookkeepers: A. Powell, 3 m. at $1,680, 9 m. at $1,740, bonus, $150; W. H. Woodhall, 5 m. to Feb. 29 (superannuated), $675, bonus, $67.50; senior clerks: H. E. Clements, 3 m. at $1,320, 9 m. at $1,380, bonus, $279; W. Helm, 12 m., $1,560, bonus, $202; C. H. Price, 5 m. to Mar. 31, $675, bonus, $67.50; H. Harrison, 6 m. to Mar. 31, $690, bonus, $139.50; clerks: E. J. Bartlam, 12 m., $1,140, bonus, $315; H. A. Burrows, 12 m., $1,080, bonus, $315; H. E. Cork, 12 m., $1,260, bonus, $297; W. Leckie, 6 m. to Mar. 31, $630; W. R. Sharp, 9 m. at $960, 3 m. at $1,020, bonus, $83.25; E. Swain, 12 m., $1,260, bonus, $297; G. Sylvain, April 1 to Sept. 10 (deceased) at $1,260 less half-pay from April 19 to Aug. 18, $351.02; clerk-stenographers: S. G. Craig, 3 m. at $1,020, 9 m. at $1,080, bonus, $74.79; M. MacPhee, 3 m. to June 30, $240, bonus, $20.79; H. Samson, 1 m. to Oct. 31, $80, bonus, $6.93; junior clerks: M. Castle, 12 m., $900, bonus, $94.50; H. Smith, 1 m. to Oct. 31, (superannuated) $75, bonus, $26.25; M. Quehl, 5 m. to Mar. 31, $375, bonus, $39.41; C. H. Waterhouse, 2 m. to May 31, (superannuated) $150, bonus, $52.50; junior clerk-stenographers: P. E. Hemmett, 9 m. at $600, 3 m. at $660, bonus, $56.25; J. Hewitt, 89 d. to Oct. 5, $188.36; S. McKenzie, Nov. 27 to Feb. 23, $190.22; E. Gendron, Nov. 27 to Feb. 23, $190.22	22,738	99
Travelling expenses: J. A. Reid, $27.60; R. G. MacKay, $85.90; Miss E. Y. Lang, $45.45; W. Leckie, $43.10; Miss M. Quehl, $36.10	238	15
Abstracts of title, $212; ice and water, $62.25	274	25
Postage and p.o. box, $2,100.24; office expenses and repairs, $114.68	2,214	92
Telephone rent, $63; telegrams and telephones, $29.54	92	54
New Westminster Land Office—Bureau des terres à New Westminster		
Land agent, W. C. Cowell, 12 m., $2,400, bonus, $60; senior clerk, J. Blair Laird, 12 m., $1,560, bonus, $202; clerk-bookkeeper, F. Guy, 12 m., $1,320, bonus, $279; junior clerk-stenographers: A. Tetley, 9 m. at $780, 3 m. less 11 d. at $600, $717.26, bonus, $230.92; junior clerk-stenographer, M. Monteith, 60 d. to Feb. 12, $129.01	6,898	19
Postage and p.o. box, $205; office expenses, $42.70	247	70
Telephone rent, $81; telegrams and telephones, $35.06	116	06
New Westminster Timber Office—Bureau des permis de coupe de bois à New Westminster		
Crown timber agent, E. Walmsley, 12 m., $2,040, clerk-bookkeeper, C. W. Smith, 5 m. to Mar. 31 (from Kamloops), $550, bonus, $116.25; clerk-stenographers: M. Brewster, 12 m., $1,020, bonus, $83.25; C. Martin, 3 m. at $960, 9 m. at $1,020, bonus, $83.25; junior clerk-stenographers: M. Ross, 12 m., $600, bonus, $94.50; E. M. Callanan, Aug. 29 to Sept. 27, $49.84	5,642	09
Walmsley, E., travelling expenses	44	70
Expenses in connection with cruising timber berths	717	65
Mair, H. B., timber scaler, 61 d. at $6 per d., travelling expenses, $132.20	498	20
Scott, J. R., timber scaler, 11 d. at $6 per d., travelling expenses, $48.90	114	90
Gasoline and oil, $70.67; postage and p.o. box, $128; small items, $110.57	309	24
Telephone rent, $52.50; telegrams and telephones, $120.69	173	19
Peace River Crossing Land Office—Bureau des terres au passage de la rivière à la Paix		
Land agent R. Cruickshank, 9 m. at $2,280, 3 m. at $2,400, bonus, $60; appraiser of grazing lands, S. Grimwood, 12 m., $1,620, bonus, $162; senior clerk, H. F. Fincham, 9 m. at $1,380, 3 m. at $1,440; clerk-bookkeeper, A. B. Clarke, 9 m. at $1,260, 3 m. at $1,320, bonus, $292.50; clerks: S. Gaskill, 12 m., $1,020, bonus, $315; A. B. Spence (from Edmonton) 4 m. to Mar. 31, $420, bonus, $99; D. Thomson, 3 m. at $1,140, 4¾ m. to Nov. 24 at $1,200, bonus, $42; I. Trainor, 4 m. to Sept. 30, $380, bonus,, $24; clerk-stenographers: L. Doherty, 6 m. at $960, 6 m. at $1,020, bonus, $83.25; A. J. Whillans, 6 m. at $900, 6 m. at $960, bonus, $56.25; caretaker, A. E. Dando, 12 m., $480	12,719	00
Postage and p.o. box, $279; office supplies, hardware and repairs, $195.40; gasoline, 65 gal., $37.65	512	05
Telephone rent, $45; telegrams and telephones, $48.59	93	59

Dominion Lands: Salaries and Contingencies—Continued **$ cts.**
Terres de l'Etat: Traitements et dépenses contingentes—Suite

Prince Albert Land Office—Bureau des terres à Prince Albert

Chief land agent, R. M. Treen, 12 m., $2,760; principal clerks: P. A. J. Cottam, 12 m., $2,280, bonus, $60; L. C. Paterson, acting land agent, 6 m. to Mar. 31, $1,140, bonus, $30; appraiser of grazing lands, J. E. Sinclair, 10 m. to Jan. 31 (superannuated), $1,450, bonus, $125; senior clerk-bookkeepers: C. H. Price, Oct. 1-31, $135 (to Moose Jaw), bonus, $13.50; W. J. Spencer, 6 m. to Mar. 31, $750, bonus, $130.50; J. H. Anderson, 12 m., $1,620, bonus, $162; senior clerk, H. L. M. Agnew, 3 m. at $1,560, 9 m. at $1,620, bonus, $171.99; clerk-bookkeepers: A. Carlyle-Bell, Oct. 1-31, $110 (transferred to Dauphin), bonus, $23.25; R. H. Burton, Oct. 1-31, $110 (transferred to Dauphin), bonus, $23.25; A. E. St. Laurent, 6 m. to Mar. 31, $570, bonus, $157.50; clerks: F. Collins, 12 m., $960, bonus, $83.25; H. R. Cooke, Oct. 1-31, $90 (superannuated), bonus, $26.25; H. Furniss, 12 m., $1,080, bonus, $315; A. J. Lenzie, Oct. 1-31, $100 (superannuated), bonus, $24.75; R. S. McEwen, 6 m. at $1,080, 6 m. at $1,140, bonus, $72; J. D. McMillan, Oct. 1-31, $100 (superannuated), bonus, $27.75; A. V. Paterson, 12 m., $1,200, bonus, $297; W. Rincheshen, 12 m., $1,260, bonus, $297; F. W. Simpson, 12 m., $1,260, bonus, $297; J. Soucy, Oct. 1-31, $105 (superannuated), bonus, $24.75; clerk-stenographers: B. Haldenby, 12 m., $1,080, bonus, $72; E. B. How, 9 m. at $960, 3 m. at $1,020, bonus, $315; M. Phaine, 4 m. to Jan. 31, $400 (superannuated), bonus, $20; L. J. Wiedeman, 3 m. to Dec. 31, $240 (superannuated), bonus, $20.79; P. M. Winterton, 5 m. to Feb. 29, $500 (superannuated), bonus, $123.75; junior clerks: B. A. Malpas, 12 m., $900, bonus, $315; M. Quehl, Oct. 1-31, $75 (to Moose Jaw), bonus, $7.87; junior clerk-stenographers: M. E. Brandon (transferred from Battleford), 6 m. to Mar. 31, $450, bonus, $157.50; M. Bowers, 9 m. at $780, 3 m. at $600 (permanent from Jan. 1), $735, bonus, $60.93; I. McDonald, 12 m., $900, bonus, $94.50; R. E. Simpson, Oct. 1-31, $55 (superannuated), bonus, $7.87.. 29,661 95
St. Laurent, A. E., travelling expenses from Saskatoon..... 18 85
Freight and express, $37.65; office shelving, $98.90..... 136 55
Postage and p.o. box, $1,465.20; keep of team, $64.75..... 1,529 95
Sawing and teaming lumber, $125; office supplies and repairs, $239.94..... 364 94
Telephone rent, $56; telegrams and telephones, $108.61..... 164 61

Revelstoke Land Office—Bureau des terres à Revelstoke

Land agent, T. J. Wadman, 9 m. to Dec. 31 (transferred to Protection of Timber), $1,800, bonus, $50; senior clerk, H. J. Parker, 12 m., $1,620, bonus, $162; clerk: W. G. Fleming, 12 m., $1,200, bonus, $459; clerk-stenographer, B. E. McCarty, 12 m., $1,200, bonus, $297..... 6,788 00
Postage and p.o. box, $83; office expenses, $13.03; telephone rent to Sept. 30, 1923, $51.75..... 147 78

Saskatoon Land Office—Bureau des terres à Saskatoon

Principal clerk and acting agent, L. C. Paterson, 6 m., $1,140, bonus, $30; senior clerk-bookkeeper, W. J. Spencer, 6 m., $750, bonus, $130,50; senior clerk, R. L. Kennedy, 6 m. (transferred to Saskatoon sub-agency), $810, bonus, $81; clerk-bookkeeper, A. E. St. Laurent, 6 m., $570, bonus, $157.50; clerks: H. R. Cooke, 6 m., $540, bonus, $157.50; A. J. Lenzie, 3 m. at $1.140, 3 m. at $1,200, $585, bonus, $153; J. D. McMillan, 4 m. at $1,140, 2 m. at $1,200, $580, bonus, $151.50; J. Soucy, 6 m., $630, bonus, $148.50; clerk-stenographers: F. L. Godfrey, 6 m. 2 d. to Oct. 2 (resigned), $485.16, bonus, $174.44; M. Thaine 6 m., $600, bonus, $30; L. J. Weidman, 6 m., $480, bonus, $41.58; P. M. Winterton, 6 m., $600, bonus, $148.50..... 9,174 18
Postage and p.o. box, $422; office expenses, $125.86..... 547 86
Telephone rent, $53.25; telegrams and telephones, $77.99..... 131 24
(Office closed Sept. 30, staff transferred to Prince Albert.)

Swift Current Land Office—Bureau des terres à Swift Current

Chief land agent, S. Lee, 6 m., $1,380 (superannuated); principal clerk, R. G. MacKay, 6 m., $1,140, bonus, $30; senior clerk-bookkeeper, W. H. Woodhall, 6 m., $810, bonus, $81; senior clerk, H. Harrison, 6 m., $660, bonus, $139.50; clerks: W. Leckie, 6 m., $630; T. E. McClenaghan, 2 m. to May 31,

Dominion Lands: Salaries and Contingencies—Continued **Terres de l'Etat: Traitements et dépenses contingentes**—Suite	$	cts.
Swift Current Land Office—Concluded—*Bureau des terres à Swift Current*—Fin		
Clerks—*Concluded.* $200 (superannuated), bonus, $49.50; T. A. Underwood, 6 m., $480 (now sub-agent), bonus, $157.50; clerk-stenographers: I. W. Marlow, 6 m., $480, bonus, $35.77; H. Samson, 6 m., $480, bonus, $41.58; junior clerk, H. Smith, 6 m., $450, bonus, $157.50	7,402	35
Abstracts of title, $51; office expenses, $76.72	127	72
Care of office, $180; postage and p.o. box, $406	586	00
(Office closed Sept. 30, staff transferred.)		
Winnipeg Land Office—Bureau des terres à Winnipeg		
Chief land agent, L. P. O. Noel, 12 m., $2,760; principal clerk, J. G. Webber, 12 m., $2,280, bonus, $60; senior clerk-bookkeeper, J. Lyle, 6 m. at $1,560, 6 m. at $1,620, bonus, $181.98; senior clerks: R. Cox, 9 m. at $1,380, 3 m. at $1,440, bonus, $274.50; W. Godfrey, 12 m., $1,380, bonus, $279; A. A. Goulet, 6 m. at $1,320, 6 m. at $1,380, bonus, $279; clerks: M. E. A. Brown, May 1 to June 30, $190, bonus, $12; H. R. Lowe, 12 m., $1,500, bonus, $261; J. Patterson, 6 m. at $960, 6 m. at $1,020, bonus, $83.25; M. M. Smart, 2 m. at $1,200, 10 m. at $1,260, bonus, $297; clerk-stenographers: A. M. Christopher, 12 m., $1,200, bonus, $60; M. L. Ryan, 12 m., $1,200, bonus, $60; junior file clerk, Geo. Story, 12 m., $1,000, bonus, $315.	20,247	73
Noel, L. P. O., travelling expenses	49	05
Postage and p.o. box, $518.59; office expenses, $90.23	608	82
Telephone rent, $98; telegram and telephones, $11.77	109	77
Water and ice, $81.85; keep of team, $150.51	232	36
Winnipeg Timber Office—Bureau des permis de coupe de bois à Winnipeg		
Crown timber agent, A. F. Crowe, 12 m., $2,400, bonus, $60; senior clerk and acting crown timber agent, John Tod, 12 m., $1,680, bonus, $150; clerk-bookkeeper, D. F. Matheson, 12 m., $1,320, bonus, $279; clerks: F. W. Case, 12 m., $960, bonus, $315; J. Goodyear, April 1 to Oct. 21, $567.58, bonus, $175.28; clerk-stenographers: D. MacLeod, 12 m., $1,200, bonus, $60; V. Patterson, 12 m., $1,200, bonus, $60	10,426	86
Postage, $252.30; commission on permits, etc., $178.95	431	25
Telephone rent, $98; office expenses, $20.87	118	87
Sub-Agents—Sous-agents		
Ashmont, Alta.: Geo. D. Gordon, 7 m. to Mar. 31, $280; postage, etc., $3.55	283	55
Assiniboia, Sask.: C. J. Lee, 12 m., $600; postage, etc., $16.64	616	64
Athabaska Landing, Alta.: Mrs. G. Rennison, 12 m., $780; J. C. Cumming, June 2 to Aug. 31, $118.67; postage, etc., $24.17	922	84
Battleford, Sask.: F. P. MacGinnes, 6 m. to Mar. 31, $480; bonus, $41.58; postage, etc., $5.30	526	88
Canwood, Sask.: P. Goulding, 12 m., $600; postage, etc., $13.35	613	35
Donnelly Siding, Alta.: E. E. Requier, 12 m., $720; postage, etc., $18.88	738	88
Durlingville, Alta.: G. E. Dodds, 12 m., $600; postage, etc., $16.68	616	68
Fork Lake, Alta.: J. Brady, Mar. 17-31 at $480	19	35
Fort St. John, B.C.: J. C. Barber, 6 m. to Sept. 30 at $300	150	00
Fort Simpson, N.W.T.: T. W. Harris, 12 m	300	00
Fort Vermilion, Alta.: H. M. Edgecombe, May 29 to Mar. 31 at $480; postage, etc., $3.50	407	37
High Prairie, Alta.: H. H. Reynolds, 12 m., $720; postage, etc., $11.82	731	82
Lac la Biche, Alta.: P. D. Hamel, 12 m., $480; postage, etc., $10.71	490	71
Lloydminster, Sask.: W. H. Holland, 12 m., $840; postage, etc., $42.52	882	52
Meadow Lake, Sask.: J. T. McCordie, 12 m., $480; postage, etc., $16.15	496	15
Nipawin, Sask.: J. W. P. Horn, 12 m., $600; postage, etc., $23.24	623	24
North Battleford, Sask.: J. Deane, 12 m., $600; postage, etc., $22.61	622	61
Pouce Coupe, B.C.: T. Jamieson, 12 m., $720; postage, etc., $14.07	734	07
Preeceville, Sask.: D. McMurphy, 12 m., $720; postage, etc., $18.79	738	79
Provost, Alta.: N. Agar, 12 m., $540; postage, etc., $14.27	554	27
Rocky Mountain House, Alta.: R. T. Hankinson, 12 m., $720; postage, etc., $12.83	732	83

Dominion Lands: Salaries and Contingencies—Continued $ cts.
Terres de l'Etat: Traitements et dépenses contingentes—Suite

Sub-Agents—Concluded—*Sous-agents*—Fin

St. Lina, Alta.: J. R. Laplante, 2 m. to May 31 (office closed), $80; postage, etc., $4.56 ..... 84 56
St. Paul des Métis, Alta.: B. Racicot, 12 m., $720; postage, etc., $18.69..... 738 69
Saskatoon, Sask.: R. L. Kennedy, 6 m. to Mar. 31, $810; bonus, $81; postage, etc., $40.45 ..... 931 45
Spirit River, Alta.: J. M. Fildes, 12 m., $600; postage, etc., $18.95..... 618 95
Stettler, Alta.: W. B. Gray, 12 m., $900; postage, etc., $11.06..... 911 06
Swift Current, Sask.: T. A. Underwood, 6 m. to Mar. 31, $480; bonus, $157.50; postage, etc., $100.55 ..... 738 05
Tisdale, Sask.: W. Buxton, 12 m., $900; postage, etc., $46.76..... 946 76
Turtleford, Sask.: A. C. Reed, 12 m., $600; postage, etc., $12.91..... 612 91
Wadena, Sask.: Isabel MacMillan, 6 m. to Sept. 30, $390; postage, etc., $22.57; D. J. Munro, Nov. 2 to Mar. 31, $322.83..... 735 40
Westlock, Alta.: W. J. Wood, 12 m., $480; postage, etc., $24.24..... 504 24
Wetaskiwin, Alta.: H. E. Todd (1921-22), postage (refunded to Casual Revenue) 3 46
Whitecourt, Alta.: J. Torgeron, 12 m., $300; postage, etc., $10.69..... 310 69
Yeoford, Alta.: M. Wenham, 12 m., $300; postage, etc., $16.11..... 316 11
Youngstown, Alta.: M. Rayment, April 1-9 (office closed), $15; postage, etc., 77c. 15 77

Inspection—Inspection

Superintendent of Dominion Land Agencies, Winnipeg—
Cuttle, H. G., supt. of western land agencies: 12 m., $4,020; travelling expenses, $395.22..... 4,415 22
Henderson, J. H., departmental accountant, grade 2: 12 m., $2,580; travelling expenses, $2,576.45. ..... 5,156 45
Talbot, W. E., chief land agent: 4 m. to Mar. 31 (from Calgary Land Office). 920 00
Bannerman, J. A., asst. land agency inspector: 4 m. to Mar. 31 (from Red Deer), $800; bonus, $20..... 820 00
Bigg, F. J., homestead appraiser: 3 m. to Mar. 31 (from Moosejaw), $435; bonus, $37.50. ..... 472 50
Cottingham, F. M., clerk: 2 m. to Mar. 31 (from Calgary), $210; bonus, $49.50. ..... 259 50
Morrison, E. T., clerk: 12 m., $1,200; bonus, $297..... 1,497 00
Fairbairn, G. A., clerk-stenographer: 12 m., $1,200; bonus, $60..... 1,260 00
Lang, E. Y., junior clerk-stenographer: 12 m., $900; bonus, $94.50; travelling expenses, $48.10. ..... 1,042 60
Thorburn, G. O., travelling expenses..... 179 26
Wright, B. H., travelling expenses, $2,671.20; shipping office effects, $579.35.. 3,250 55
Postage, $137.26; office expenses, $168.14; witness fees, $92.70..... 398 10
Rent of 2 telephones, $95.65; telegrams and telephones, $206.82..... 302 47
Inspector of Dominion Land Agencies, Calgary—
Martin, J. W., land agency inspector: 12 m., $3,120; travelling expenses, $2,308.41. ..... 5,428 41
Mahoney, F. B., clerk-stenographer, 12 m., $1,200; bonus, $297..... 1,497 00
Mahoney, D., junior clerk-stenographer at $2 per d..... 56 00
Freight, etc., on office effects, $419.15; small items, $69.85..... 489 00
Telephone rent, $78; telegrams and telephones, $195.89..... 273 89
Ranch Inspector, Calgary—
Cloakey, Geo. H., senior appraiser of grazing lands: 3 m. at $2,040, 9 m. at $2,160; bonus $60; travelling expenses, $589.85; use of motor car, at 15c. p.m., $290.55, at 11c. p.m., $1,648.55..... 4,718 95
Hawkey, D. L., clerk-stenographer, 12 m., $1,200; bonus, $60..... 1,260 00
Postage and office expense, $78.01; telephone rent, $57.75..... 135 76
Inspector of Dominion Land Agencies, Red Deer—
Bannerman, J. A., assistant land agency inspector: 8 m. to Nov. 30 (transferred to Winnipeg), $1,600; bonus, $40; travelling expenses, $3,628.31.. 5,268 31
Freight, etc., on office effects..... 511 03
Chief Timber Inspector, Winnipeg—
Stephenson, E. F., chief timber inspector: 12 m., $4,020; travelling expenses, $233.73. ..... 4,253 73

Dominion Lands: Salaries and Contingencies—Continued **Terres de l'Etat: Traitements et dépenses contingentes**—Suite	$	cts.
Inspection—Concluded—*Inspection*—Fin		
Chief Timber Inspector, Winnipeg—*Concluded.*		
Clarke, H. W., departmental accountant, grade 2: 12 m., $2,580; travelling expenses, $1,373.09.	3,953	09
Carr, E. M., clerk-stenographer, 12 m.	1,260	00
Telephone rent to Sept. 30, 1923, $46.50; various office expenses, $43.86.	90	36
Ranch Inspector, Dauphin—		
Bowyer, H. L. appraiser of grazing lands: 10 m. to Jan. 31 (transferred to Lethbridge Land Office), $1,500; bonus, $99.10; travelling expenses, $1,701.14; use of motor car at 11c. p.m., $215.93; small items, $46.70.	3,562	87
Ranch Inspector, Moosejaw—		
Lydiard, G. H., appraiser of grazing lands: 12 m., $1,800; bonus, $119; travelling expenses, $1,028.35; use of motor car, at 15c. p.m., $153.15, at 11c. p.m., $1,324.40.	4,424	90
Telephone rent to Feb. 29, 1924, $24; office expenses, $23.05.	47	05
Ranch Inspector, Prince Albert—		
Sinclair, J. E., (salary under Land Office), travelling expenses.	1,858	43
Mining Recorder and Sub-agent, Le Pas—		
McLellan, W. B., senior clerk: 12 m., $1,560; bonus, $202.	1,762	00
Neale, V. C., clerk-stenographer: 6 m. at $960, 6 m. at $1,020; bonus, $83.25.	1,073	25
Burton, D. S., junior clerk-stenographer, 12 m.	780	00
Beads, M., caretaker (part time), 12 m.	120	00
Postage, $113.52; telephone rent, $36; small office expenses, $28.52.	178	04
Commissioner of Dominion Lands Office—		
Johnston, G. M., special investigator, Medicine Hat, salary and allowance, April 1 to May 30.	983	87
Homestead Appraisers—Evaluateurs des homesteads		
Anderson, D., Battleford: 7 m. to Oct. 31 (superannuated), $1,015; bonus, $87.50; travelling expenses, $368; use of motor car at 11c. p. m., $445.61.	1,916	11
Arnold, F G., Moose Jaw: 4 m. to Sept. 30 (superannuated), $600; bonus, $39.64; travelling expenses, $5.	644	64
Barr, C. E., Moose Jaw: 2 m. at $1,680, 10 m. at $1,740; bonus, $150; travelling expenses, $700.37; use of motor car at 11c. per m., $610.61.	3,190	98
Benzie, J. M., Kamloops: 12 m., $1,800; travelling expenses, $570.05; use of motor car at 15c. per m., $739.45.	3,109	50
Bigg, F. J., Prince Albert: 9 m. to Dec. 31, $1,305; bonus, $112.50; travelling expenses, $3,795.75.	5,213	25
Cook, Henry, Revelstoke: 12 m., $1,740; bonus, $150; travelling expenses, $616.93.	2,506	93
Cowell, W. C., New Westminster: (salary under Land Office) travelling expenses, $215.52; use of motor car at 15c. per m., $262.20.	477	72
Cunningham, T. J., Edmonton: 12 m., $1,800; bonus, $119; travelling expenses, $1,090.80; equipment and repairs, $110.40; stabling at headquarters, $283.90	3,404	10
De Balinhard, J. C., Saskatoon: 12 m., $1,800; bonus, $119; travelling expenses, $1,391.32; use of motor car at 11c. per m., $617.68.	3,928	00
Doze, I. S., Edmonton: 12 m., $1,800; bonus, $119; travelling expenses, $958.50; equipment and repairs, $108.85; stabling at headquarters, $222.50; services of guide and interpreter, $19.50; use of motor car at 11c. per m., $34.20.	3,262	55
Drew, J. F., Winnipeg, travelling expenses.	772	66
Erratt, W. H., Moose Jaw, bonus, Jan. 1923.	12	50
Fleming, G. W., Calgary: 12 m., $1,740; bonus, $150; travelling expenses, $1,624.92; equipment and repairs, $265.80; sundries, $12.25.	3,792	97
Furnis, J., Swift Current: 12 m., $1,800; bonus, $119; travelling expenses, $192.73; use of motor car at 15c. per m., $28.94, at 11c., $823.35.	2,964	02
Gillespie, W. D., Winnipeg: 10 m. to Jan. 31, $1,500 (superannuated), bonus, $99.10; travelling expenses, $946.73; stabling at headquarters, $175.05.	2,720	88
Grimwood, S., Peace River Crossing: (salary under Land Office): travelling expenses, $354.90; repairs $24.85; stabling at headquarters, $377.30.	757	05
Hagen, S. C., Edmonton: 10 m. to Jan. 31 (superannuated), $1,500; bonus, $99.10; travelling expenses, $728.45; stabling at headquarters, $340; use of motor car at 11c. per m., $69.15.	2,736	70
Hamilton, A., Moose Jaw: 10 m. to Jan. 31 (superannuated), $1,450; bonus, $125; travelling expenses, $1,814.30.	3,389	30

Dominion Lands: Salaries and Contingencies—Continued **Terres de l'Etat: Traitements et dépenses contingentes**—Suite	$	cts.
Homestead Appraisers—Concluded—*Evaluateurs des homesteads*—Fin		
Henke, A. E., Saskatoon: 11 m. to Feb. 29 (superannuated), $1,595; bonus, $137.50; travelling expenses, $871.80; use of motor car at 11c. per m., $592.35	3,196	65
Horne, J. A., Edmonton: 12 m., $1,740; bonus, $150; travelling expenses, $1,177.95; equipment and repairs, $121.20; stabling at headquarters, $105.50; sundries, $6.15	3,300	80
Kembry, R. A., Calgary: 12 m., $1,740; bonus, $150; travelling expenses, $1,159.61; use of motor car at 15c. per m., $188.85, at 11c., $813.78	4,052	24
Key, A. E., Peace River Crossing: 12 m., $1,740; bonus, $150; travelling expenses, $773.66	2,663	66
Lagimodiere, W., Winnipeg: 12 m., $1,800; bonus, $119; travelling expenses, $1,247.60; equipment, $112.10; auctioneer charges, $14.50; stabling at headquarters, $512	3,805	20
Leach, N. F., Battleford: 3 m. at $1,680, 4 m. to Oct. 31 at $1,740 (superannuated), $1,000; travelling expenses, $222.46; use of motor car at 11c. per mile, $379.84	1,602	30
Lepine, L., Winnipeg: 12 m., $1,800; bonus, $119; travelling expenses, $1,536.36; equipment and repairs, $43.50; use of motor car at 11c. per mile, $92.90	3,591	76
McConnachie, A., Edmonton: 12 m., $1,740; bonus, $150; travelling expenses, $932.38; equipment and repairs, $39.40; stabling and pasture at headquarters, $429	3,290	78
McCowan, H. S., Edmonton: 12 m., $1,680; bonus, $150; travelling expenses, $982.75; equipment and repairs, $65.45; stabling at headquarters, $224.50	3,102	70
McDonald, J. A., Swift Current: 12 m., $1,740; bonus, $150; travelling expenses, $573.41; use of motor car at 15c. per mile, $64.80, at 11c., $638	3,166	21
McMullen, J. E., Peace River Crossing: 12 m., $1,740; travelling expenses, $803.10; equipment and repairs, $63.45; stabling at headquarters, $267.35; veterinary services and care of horse, $22.50	2,896	40
Mayberry, W. J., Dauphin: 12 m., $1,680; bonus, $150; travelling expenses, $831.70; equipment and repairs, $108; stabling at headquarters, $176	2,945	70
Morrison, W. J., Prince Albert: 10 m. to Jan. 31 (superannuated) $1,450; bonus, $125; travelling expenses, $616.41; equipment and repairs, $73.75; stabling at headquarters, $394.25	2,659	41
Mosses, A. E., Prince Albert: 12 m., $1,740; bonus, $150; travelling expenses, $942.60; use of motor car at 11c. per mile, $260.10; postage and money orders, $32.70; stabling at headquarters, $167	3,292	40
Newton, T. M., Grande Prairie: 9 m. at $1,680, 3 m. at $1,740; bonus, $150; travelling expenses, $718.90; equipment and repairs, $95.35; use of motor car at 11c. per mile, $103.51; stabling at headquarters, $549; veterinary services, $8.50	3,320	26
Nurcombe, J., Calgary: (salary under Land Office), travelling expenses, $295.97; use of motor car at 11c. per mile, $297.66	593	63
Shields, Wm., Swift Current: 4 m. to July 31 (superannuated), $580; bonus, $50; travelling expenses, $130.50; use of motor car at 15c. per mile, $98.40, at 11c. per mile, $78.65	937	55
Smith, L. T., Grande Prairie: 6 m. at $1,500, 6 m. at $1,560; bonus, $231.48; travelling expenses, $1,267.75; equipment and repairs, $139.05; stabling, etc., at headquarters, $214	3,382	28
Smythe, Arthur, Saskatoon: 12 m., $1,740; bonus, $150; travelling expenses, $690.40; use of motor car at 11c. per mile, $628.76	3,209	16
Speers, G. L., Dauphin: 12 m., $1,800; bonus, $119; travelling expenses, $1,712.25	3,631	25
Taylor, S., Prince Albert: 9 m. at $1,680, 3 m. at $1,740; bonus, $150; travelling expenses, $943.16; repairs, $15.85; use of motor car at 11c. per mile, $382.14.	3,186	15
Tempany, W., Calgary: 12 m., $1,800; bonus, $119; travelling expenses, $709.88; use of motor car at 15c. per mile, $115.65, at 11c., $841.61	3,586	14
Webb-Bowen, E. H. E., Prince Albert: 3 m. at $1,620, 9 m. at $1,680; bonus, $153; travelling expenses, $1,117.91; equipment and repairs, $106.95; stabling at headquarters, $512; veterinary services, $50.95	3,605	81
Whelan, W. W., Prince Albert: 3 m. at $1,620, 9 m. at $1,680; bonus, $153; travelling expenses, $621.70; use of motor car at 15c. per mile, $63.45, at 11c., $775.83	3,278	98
Wilcox, D. E., Lethbridge: 3 m. at $1,680, 9 m. at $1,740; bonus, $150; travelling expenses, $741.61; use of motor car at 15c. per mile, $104.85, at 11c., $680.88.	3,402	34
Wynne, A. E., Edmonton: Jan. 1 to Mar. 31, 1923 (superannuated), $420; bonus, $37.50	457	50

Dominion Lands: Salaries and Contingencies—Continued **Terres de l'Etat: Traitements et dépenses contingentes**—Suite	$ cts.
Timber Inspectors—Inspecteurs des futaies	
Ballantine, A., Prince Albert: 12 m., $1,800; bonus, $119; travelling expenses, $558.93; equipment and repairs, $33.80; stabling at headquarters, $492.50..	3,004 23
Black, M. H., New Westminster: July 19 to Mar. 31 at $1,800, $1,262.90; travelling expenses, $330.68.....	1,593 58
Browne, Harry, Prince Albert: 12 m., $1,800; bonus, $119; travelling expenses, $1,453.01; use of motor car at 11c. per mile, $369.36.....	3,741 37
Campbell, P. C., Kamloops: 12 m., $1,800; bonus, $119; travelling expenses, $626.64; use of motor car at 11c. per mile, $96.36.....	2,642 00
Coombs, J. S., Calgary: 12 m., $1,800; bonus, $119; travelling expenses, $1,062.60.	2,981 60
Fraser, D., Edmonton: 10 m. to Jan. 31 (superannuated), $1,500; bonus, $99.10; travelling expenses, $907.55; equipment and repairs, $125.75; stabling at headquarters, $201.20.....	2,833 60
Gordon, W. S., Winnipeg: 12 m., $1,740; bonus, $150; travelling expenses, $1,382; use of motor car at 11c. per mile, $83.15.....	3,355 15
Henderson, S. J., Winnipeg: 10 m. to Jan. 31 (superannuated), $1,450; bonus, $125; travelling expenses, $1,010.04.....	2,585 04
McCullough, J. B., New Westminster: 12 m., $2,040; bonus, $60; travelling expenses, $459.30.....	2,559 30
McDougall, P., New Westminster: 12 m., $1,800; bonus, $119; travelling expenses, $190.20; equipment, $12.75.....	2,121 95
McKenzie, Fred., Prince Albert: 12 m., $1,800; bonus, $119; travelling expenses, $1,364.30; use of motor car at 11c. per mile, $682.33.....	3,965 63
Merrigan, J., Edmonton: 12 m., $1,800; bonus, $119; travelling expenses, $695.09; use of motor car at 11c. per mile, $421.30.....	3,035 39
Minchin, D. H., Edmonton: 12 m., $1,740; bonus, $150; travelling expenses, $1,864.35; repairs, $37.50; stabling at headquarters, $268.25.....	4,060 10
Neilson, F. W., Edmonton: 12 m., $1,740; bonus, $150; travelling expenses, $772.30; equipment and repairs, $81.75; stabling at headquarters, $414; supplies for cruise, $105.15.....	3,263 20
Ringwood, F. H., Edmonton: 3 m. at $1,680, 7 m. to Jan. 31 (superannuated), at $1,740; bonus, $125; travelling expenses, $930.48; equipment and repairs, $93.10; stabling at headquarters, $371.50; assistance and supplies for cruise, $51.51.....	3,006 59
Ross, C. F., Winnipeg: 12 m., $1,740; bonus, $150; travelling expenses, $997.14..	2,887 14
Struthers, J., Winnipeg: 4 m. to July 31 (deceased), $540; travelling expenses, $246.83.....	786 83
Thompson, J. H., Winnipeg: 12 m., $1,740; bonus, $150; travelling expenses, $760.85; use of motor car at 11c. per mile, $163.13.....	2,813 98
Wyllie, R. S., Edmonton: 12 m., $1,800; bonus, $119; travelling expenses, $821.70; use of motor car at 15c. per mile, $26.25, at 11c., $423.50.....	3,190 45
Adjustments—Rectifications	
Balances on hand, Mar. 31, 1924: A. Baptie, $25.50; A. W. Brooke, $11.75; W. Collie, $9.81; Lt.-Col. H. M. Daly, $138.83; W. J. McCarthy, $43.55; D. C. McNab, $19.60; A. Reid, $20.05; D. J. Rose, $8.41; J. H. Stewart, $3.25; J. A. Reid (Moosejaw Land Office), $125.....	405 75
Balances refunded to Casual Revenue: H. W. Clarke, 50c.; W. Lagimodiere, $27.90; Wm. Shields, $82.38; A. Carlyle-Bell, $19.15; R. H. Burton, $28.61; H. Harrison, $3.75; R. G. MacKay, $32.94; L. C. Paterson, $15.44; W. J. Spencer, $35.77.....	246 44
Overpayments: A. L. Bacon, $16.94; Mrs. A. Boddy, $6.68; M. Hope, $1.03; R. Lee, $13.71; M. Bowers (salary) $25.....	63 36
Public Works Department: wood supplied Grande Prairie Land Office, $5; moving office furniture, $25.....	30 00
Balance due C. C. Ross, 1922-23.....	5 00
Amount paid Harry Browne, over refunded, 1922-23.....	1 78
	701,997 40

Dominion Lands: Salaries and Contingencies—Concluded **Terres de l'Etat: Traitements et dépenses contingentes**—Fin	$ cts.	$ cts.
Less—		
Balance brought forward (Page K—55, 1922-23), $1,018.42, less $732.67 refunded to Casual Revenue	285 75	
Overpayment brought forward (Page K—55, 1922-23), $113.36, less $75 refunded to Casual Revenue	38 36	
Balances due (paid in 1924-25): L. C. Paterson, acting agent, Prince Albert Land Office, $4; J. W. Martin, $21.30; B. H. Wright, $7.15; W. C. Cowell, $47.72; T. J. Cunningham, $9.90; I. S. Doze (over-refunded) 25c.; J. F. Drew, $53.96; A. E. Henke, $47.68; Wm. Lagimodiere, $53.85; L. Lepine, $9.55; A. McConnachie, $5.78; H. S. McCowan, $23.35; J. E. McMullen, $35.15; T. M. Newton, $48.26; L. T. Smith, $21.80; A. Smythe, $26.55; G. L. Speers, $12.25; M. H. Black, $10.68; H. Browne, $37.37; J. S. Coombs, $12.60; W. S. Gordon, $35.15; J. B. McCullough, $9.30; F. W. Neilson, $22.20; J. H. Thompson, $13.98	569 78	
Amounts over-refunded: S. Grimwood, $100; Fred. McKenzie, $200	300 00	
Amounts refunded for telegrams and cablegrams	139 42	
Refunded rent for telephone, J. A. Reid	21 20	
Proceeds of sale of old team	28 50	
Kawkawa Lumber Co., payment for advertising	20 00	
G. H. Lydiard, 2 despatch bags	32 05	
Provisional Bonus Allowance (Page K—107)	36,795 61	38,230 67
Total		663,766 73
Charged as follows—		
Vote 283, Salaries of Dominion Lands, Outside Service	503,026 67	
Vote 283, Dominion Lands Contingencies	160,740 06	
		663,766 73

Board of Examiners for Dominion Lands Surveyors
Bureau des examinateurs du service des arpenteurs des terres de l'Etat

Services at Ottawa: attending meetings of the board (Page K—21)	1,330 00
Messenger service at Ottawa	3 65
Examinations—	
Calgary, J. N. Wallace presiding, 7 d., Feb	35 00
Halifax: G. J. Lonergan presiding, 5 d., Feb., $25; travel, $134.35; sundries, $4.13	163 48
Toronto, Prof. L. B. Stewart presiding, 1 d., May	5 00
Winnipeg: E. W. Berry presiding, 4 d., Feb., $20; travel, $104.30; sundries, $3.95	128 25
Total	1,665 38

Protection of Timber: Forestry—Protection des futaies: Sylviculture

General Expenses—Dépenses générales

Salaries at Ottawa (Page K—21)	51,312 62
Dept. of Public Printing and Stationery, printing, stationery, etc	21,276 49
Dewar, Stewart and Rosenthal, Ottawa, premiums on guarantee bond	739 59
Frothingham and Workman, Montreal: alarm clocks, 225, $595.35; butcher and paring knives, etc., $117.24	712 59
Kingston Penitentiary: canoe sails, 22, $155.10; cooking reflectors, 25, $48.75; drinking water bags, 120, $166.25; firefighting buckets, 315, $315; medicine covers, 20, $20; stack covers, 6, $162; tents, 125, $5,323.83; tent flys, 2, $47.07; express, 45c.; total, $6,238.45, less material supplied by dept., $4,707.75	1,530 70
Novelty Manufacturing Company, Montreal, whetstones, 10,000	600 00
Sheet Metal Products Company, Montreal: inside containers, 200, $400; outside containers, 200, $430; retinned pie plates, 3,440, $245.09; retinned pannikins, 2,960, $259; enamel milk pans, 75, $9.19	1,343 28

	$ cts.
Protection of Timber: Forestry—Continued **Protection des futaies: Sylviculture**—Suite	
General Expenses—Concluded—*Dépenses générales*—Fin	
Turner, J. Spencer, Hamilton, duck, 9,731 yd	4,457 11
Payments under $500: advertising, $1,514.55; canvas water pails, 100, $81.62; customs duty, $51.03; duck, 1,066½ yd., $250.64; duck manuscript cases, 67, $209.39; embossing press and supplies, $112.31; fire hose, 900 ft., $117; first aid kits, 17, $316.63; flags, 36, $90; freight and express, $2,515.07; hardware and kitchen utensils, $1,421.36; instruments and repairs, $1,250.13; lithographic supplies, $210.67; mine telephone, $56.58; office supplies, $98.83; press clippings, $180; stenographic services, $428; subscriptions and membership fees, $288; telegrams, $934.64; testing fire hose, $140; towels, 114⁷⁄₁₂ doz., $266.45; items under $50, $211.67	10,744 57
Travel of Ottawa officials: D. R. Cameron, $279.98; E. C. Coursier, removal expenses, Ottawa to Prince Albert, $391.85; R. D. Craig, $175.55; J. R. Dickson, $128.20; E. Druce, $19.80; E. H. Finlayson, $87.60; B. R. Morton, $102.25; W. G. Wright, $522.06	1,707 29
Indian Head Nursery Station—Pépinière d'Indian Head.	
Ross, N. M., chief of tree planting: 12 m., $2,820; travel, $813.48	3,633 48
Edwards, C. A., assistant chief of tree planting: 12 m., $2,100; bonus, $60	2,160 00
Bailey, W., gardener, 12 m	1,056 00
Coleman, G. R., caretaker: 12 m., $780; bonus, $315	1,095 00
Fisher, S. J., senior clerk-bookkeeper: 9 m. at $1,440, 3 m. at $1,500; bonus, $193.65	1,648 65
Greig, R., clerk-stenographer: 12 m. at $960, less 1 d.; bonus, $83.25	1,040 49
Lauder, Miss A. A., senior clerk-stenographer, 12 m	1,560 00
Thompson, J. B., foreman, 12 m., $1,428; labourers, teamsters, etc., $8,746.11	10,174 11
Promoters of tree planting—	
W. B. Guiton: 12 m., $1,500; bonus, $261; travel, $1,296.24	3,057 24
G. Kennedy: 12 m., $1,500; bonus, $261; travel, $1,350.99	3,111 99
H. W. Lennox: 12 m., $1,320; travel, $1,362.74	2,682 74
D. MacDonald: 12 m., $1,500; bonus, $261; travel, $1,508.82	3,269 82
W. MacDonald: 12 m., $1,500; bonus, $261; travel, $1,346.84	3,107 84
W. Moore: 12 m., $1,500; bonus, $261; travel, $1,416.71	3,177 71
J. P. Reay: 12 m., $1,500; bonus, $261; travel, $1,318.12	3,079 12
Canadian Bag Co., Limited, Winnipeg, hessian, 8,000 yd	665 68
Niagara Brand Spray Co., Burlington, bean spray pump	1,450 00
Payments under $500: cow, $65; cultivator $103.50; electrical supplies and repairs, $186.44; fire extinguishers, 14, $105; freight and express, $425.24; gasoline and oil, $234.91; hardware, $197.03; implement parts and repairs, $125.96; instruments and supplies, $102.48; lumber, $55.58; moss, $214; postage, $517.55; seed, $1,007.82; smithwork, $169.95; spraying chemical, $252; telephone rent, $86; threshing, $132; twine, $143; items under $50, $334.19	4,457 65
Sutherland Nursery Station—Pépinière de Sutherland	
McLean, J., superintendent: 12 m., $2,280; bonus, $60; travel, $203.24	2,543 24
Nunn, J., stableman: 4½ m. at $75, 1½ m. at $95, 32 d. at $3.50, 27 d. at $5; overtime, $30.50	757 50
Taylor, G. H., gardener: 12 m., $1,020; overtime, $25	1,045 00
Whiteman, J., foreman: 12 m., $1,368; overtime, $10	1,378 00
Teamsters: A. Daugherty, $710.50; W. Shepherd, $435.33; G. Young, $752	1,897 83
Labourers, etc	7,198 15
Canadian Bag Company, Limited, Winnipeg, hessian, 6,000 yd	508 80
Payments under $500: electrical supplies and repairs, $56.82; express and freight, $72; gasoline, $266.92; gravel, $51; hardware, $374.04; implement parts and repairs, $223.46; lumber, $82.55; motor car hire, $143; plumbing repairs, $126.79; postage, $58; smithwork, $109.80; telephone rent, $69; threshing, $250.04; twine, $230.81; water rates, $122.69; items under $50, $531.45	2,768 37
Inspection of Forest Reserves—Inspection des réserves forestières	
Alberta Inspection, Calgary—Inspection d'Alberta, Calgary ($29,671.25)—	
Morse, C. H., district inspector: 12 m., $3,240 less ½ pay July 4 to Aug. 19; travel, $531.25; hospital, medical and nursing expenses (O.C. March 31, 1924), $596.10	4,162 67

Protection of Timber: Forestry—Continued **Protection des futaies: Sylviculture**—Suite	$ cts.
Inspection of Forest Reserves—Continued—*Inspection des réserves forestières*—Suite	
Alberta Inspection, Calgary—*Concluded.*	
Smart, J., assistant inspector: 12 m., $2,400; bonus, $30; travel, $634.67..	3,064 67
Cottam, P. J., principal clerk: removal expenses from Prince Albert (O.C. Mar. 7, 1924).....	255 24
Gray, D., railway fire guardian: 10 m. to Mar. 31 at $1,620 (from Railway Fire Ranging); bonus, $135.....	1,485 00
Holman, H. L., forester: 6 m. at $2,040, 6 m. at $2,100; bonus, $60; house allowances, $240; travel, $445.95.....	2,815 95
Johnston, Miss R., stenographer, 12 m.....	900 00
Le Capelain, C. K., junior engineer: 9 m. at $1,680, 3 m. at $1,800; travel, $48.75.....	1,758 75
MacDonald, D. A., forest assistant: 9 m. to Mar. 31, at $1,320 less 3 d.; house allowance, $106.84.....	1,086 19
Nelson, S., principal clerk: 12 m., $2,280; travel, $118.35.....	2,398 35
Orr, Miss G. M., clerk-stenographer: 12 m., $1,200; bonus, $297.....	1,497 00
Ridgeway, A. W., forest ranger: 5 m. to Oct. 31 at $1,560; bonus, $62.50; house allowance, $60.....	772 50
Van Camp, J. L., forester: April 1-30 at $1,680; bonus, $5.25; house allowance, $20.....	165 25
Travel, K. G. Fensom	110 75
Maclin Motors, Calgary: Ford truck with starter.....	580 50
Watson, Jack & Co. Limited, Montreal: linen hose, 14,300 ft., $3,175; high pressure pumps, 3, $780; packs, 3, $60; rubber suction hose, 8-ft. lgths., 19, $144.80; lever handles with siamese connections, $153; sundry fire pump repairs and equipment, $281.46.....	4,594 26
Payments under $500: brass siamese connections, $344; customs duty, $126.50; express and freight, $305.05; fire extinguishers, $387.60; hardware, $241.52; janitor service, Mrs. W. H. Day, $360; motion picture machine, $385; motor car hire, $81.35; office supplies, $73.61; Osborne firefighters, 2, $134; pack horses, 5, $85; postage, $315.59; telegrams, $147.75; telephone rent, $95.65; touring car, $411; wood tanks, $184; items under $50, $346.55.....	4,024 17
Manitoba Inspection, Winnipeg—Inspection de Manitoba, Winnipeg ($21,032.66)—	
Stevenson, H. I., district inspector: 3 m. at $3,000, 9 m. at $3,120; travel, $1,158.88.....	4,248 88
MacDonald, D. A., superintendent: 3 m. at $2,340, 9 m. at $2,460; house allowance, $300; travel, $599.10.....	3,329 10
MacFarlane, J. D. B., liaison officer: May 22 to Sept. 26 at $1,800; travel, $354.90.....	983 29
Thompson, Miss C. G., clerk-stenographer: 4 m. at $600, 8 m. at $960; bonus, $56.25.....	896 25
Watt, R. M., forest supervisor: 9 m. to Mar. 31 at $2,100 (from Duck Mountain); bonus, $45; house allowance, $180; travel, $313.88.....	2,113 88
Weatherhead, Miss M. A., stenographer-bookkeeper, 12 m.....	1,260 00
Travel: W. MacNeill, $108.05; E. E. Turton, $184.56; W. E. Willson, $65.90.	358 51
J. D. Adams & Co., Winnipeg, "Road King" grader.....	795 00
Watson Jack & Co. Limited, Montreal: 3 carrying packs, $60; fire pump repairs and supplies, $144.76; 5 high pressure pumps, $1,560; 15 lever handles siamese connections, $382.50; 4,500 ft., linen hose, $1,089; 60 ft. suction hose, $69.30.....	3,305 56
Payments under $500: Acme motion picture machine, $385; 5 canoes, $462; 20 firegun extinguishers, $149; fire pump repairs, $155.37; forest fire pump and box, $400.56; freight and express, $234.34; hardware and tools, $272.70; paddles, $95.76; postage, $290.76; radio supplies, $69.42; specimen cases, $67.25; stenographer's services, $86.13; telegrams, $117.19; telephone rent, $140.35; telephone tolls, $274.80; items under $50, $541.56.....	3,742 19
Saskatchewan Inspection, Prince Albert—Inspection de la Saskatchewan, Prince Albert ($22,789.06)—	
MacFayden, C., district inspector: 12 m., $3,360; travel, $490.39.....	3,850 39
Roberts, E. H., assistant district inspector: 12 m., $2,700; travel, $506.38.	3,206 38
Botzaw, G. S., stenographer-bookkeeper: 12 m., $1,320; bonus, $281.25....	1,601 25
Hepburn, Miss G., clerk-stenographer: 6 m. at $960, 6 m. at $1,020; bonus, $83.25.....	1,073 25

Protection of Timber: Forestry—Continued $ cts.
Protection des futaies: Sylviculture—Suite

Inspection of Forest Reserves—Concluded—*Inspection des réserves forestières*—Fin

Saskatchewan Inspection, Prince Albert—Concluded.

MacArthur, S. D., clerk-stenographer: 1 m. at $900, 11 m. at $960; bonus, $79.92 ..... 1,034 92
McKay, Miss M., clerk-typist: 12 m., $1,200; bonus, $60 ..... 1,260 00
Parker, T. E., principal clerk: 12 m., $2,280; bonus, $60 ..... 2,340 00
Travel: E. C. Coursier, $100.20; C. G. Hicks, $149.40; O. G. Horncastle, $106.20; S. D. McKenzie, $129.10 ..... 484 90
Watson Jack & Co., Limited, Winnipeg: forest fire pump units, 5, $1,935; high pressure pump, $390; lever handles siamese connections, 7, $181; linen hose, 3,300 ft., $765; special forestry hose, 7,500 ft., $1,680; suction hose, 70 ft., $70.90; sundry equipment, $239.20 ..... 5,261 19
Payments under $500: canoe supplies, $174.65; customs duty, $62.25; fire gun extinguishers, $151; fire pump supplies and repairs, $402.03; fire reels, $66; freight and express, $259.64; hardware, $339.25; manuscript cases, $75; pack sack reservoirs, $77; postage, $328.34; telegrams, $83.53; telephone pole rent, $59; telephone tolls, $84.40; water bags, $74.80; items under $50, $439.98 ..... 2,676 87

Forest Reserves—Réserves forestières

Athabaska, Alta. ($13,276.53)—
Burrows, T. C., supervisor: April 1 to Dec. 17 at $1,920; bonus, $42.75; travel, $234.80; forage, $66.64 ..... 1,711 94
Douglas, W. W., forest ranger: May 3 to Oct. 31 and Mar. 3-31 at $1,200; forage, $55.48 ..... 742 58
Glen, J., forest ranger: May 1 to Mar. 31 less 4 m. and 2 d. at $1,200; forage, $56 ..... 749 55
Harrison, E. A., forest ranger: Mar. 1 to Dec. 31 at $1,200, 3 m. to Mar. 31 at $1,320; forage, $96 ..... 1,426 00
Holgate, R. W., forest ranger: May 3 to Oct. 31 at $1,200; forage, $47.48.. 641 03
Holm, L., forest ranger: 3 m. at $1,560, 9 m. at $1,620; forage, $96 ..... 1,701 00
Ruzicka, A. R. G., forest ranger: May 2 to Oct. 31 at $1,200; forage, $47.74. 644 51
Salter, Wm., forest ranger: Mar. 16 to Jan. 31 at $1,440 less $10 underpaid; forage, $72 ..... 1,323 93
Weirzba, A., forest ranger: May 3 to Oct. 31 at $1,200; forage, $47.48 ..... 641 03
Labourers, teamsters, etc 1,478 57
Bran, $44; freight and express, $146.89; hardware, $129; hay, $553.60; horse hire, $80; lumber, $60.55; oats, $157.15; provisions, $958.81; items under $25, $86.39 ..... 2,216 39

Beaver Hills, Sask. ($3,423.59)—
Coe, E. P., forest ranger: 12 m. $1,620; bonus, $150 ..... 1,770 00
Labourers, teamsters, etc 147 20
Boring well, $45; boundary breaking, $135; building supplies, $30.95; cartage, $70; erecting barn, $150; fireguard ploughing, $158.50; hardware, $101.56; lumber, $545.16; machinery supplies and repairs, $54.45; oats, $114.41; telephone rent, $32; items under $25, $69.36 ..... 1,506 39

Big River, Sask. ($18,939.71)—
Moar, G. N., senior forest ranger: April 1 to 21 at $1,740; bonus, $4.04 ..... 105 54
Helmer, A., grazing inspector: Nov. 14 to Mar. 31 at $3,000; travel, $421.95. 1,563 62
Horncastle, O. G., assistant forest ranger: July 2 to Mar. 31 at $1,320; travel, $42.10 ..... 1,028 55
Horne, L. S., assistant forest ranger, Mar. 19-31 at $1,020 ..... 35 65
MacNeill, M. I., assistant forest ranger: April 30 to Nov. 30 at $1,020; forage, $56 ..... 653 83
McKenzie, G., assistant forest ranger: 6 m. at $1,140, 6 m. at $1,200; bonus, $288; forage, $96 ..... 1,554 00
Orr, R. K., assistant forest ranger: 12 m. less Jan. at $1,200; bonus, $255.75; forage, $88 ..... 1,443 75
Otty, D., forester: 12 m., $1,800; bonus, $60; travel, $121.05 ..... 1,981 05
Potter, C. E., forest ranger: 3 m. at $1,320, 9 m. at $1,440; bonus, $186.75; forage, $96 ..... 1,692 75
Pruden, C., assistant forest ranger: 4 m. to July 31 at $1,020 ..... 340 00
Labourers, teamsters, etc 4,056 74

Protection of Timber: Forestry—Continued **Protection des futaies: Sylviculture**—Suite	$ cts.
Forest Reserves—Continued—*Réserves forestières*—Suite	
Big River, Sask.—*Concluded.*	
Electrical supplies, $219.56; freight and express, $84.22; gasoline and oil, $231.27; hardware, $625.01; harness supplies and repairs, $57.05; hay, $296.50; horse hire, $87.26; lumber, $236.95; meals, $178.30; motor car supplies and repairs, $181.57; oats, $726.32; provisions, $1,270.71; smithwork, $110.10; items under $25, $179.41	4,484 23
Bow River, Alta. ($37,706.01)—	
Hutchison, J. A., forest supervisor: 12 m., $2,100; house allowance, $240; travel, $562.45	2,902 45
Atkinson, J. A., forest ranger: 12 m., $1,620; bonus, $150; travel, $121.15.	1,891 15
Boroughs, R. W., construction foreman: 12 m., less 3 d., at $1,620; travel, $149.05	1,755 55
Bryant, A. H., forest ranger: 12 m., $1,620; bonus, $150; forage, $96	1,866 00
Cass, N. D., forester: 3 m. at $1,800, 9 m., less 13 d., at $1,920; bonus, $57.90; house allowance, $231.62	2,112 42
Foran, W., forestry assistant: 2 m. to May 31 at $1,620; bonus, $25; house allowance, $24	319 00
Harvey, T., forest ranger: 9 m. at $1,440, 3 m. at $1,560; bonus, $159; travel, $27.90; forage, $96	1,752 90
Hobkirk, Miss I., stenographer-bookkeeper, 12 m., less 7 d., at $1,260	1,236 29
Howard, T., forest ranger: 12 m., $1,620; bonus, $150; travel, $52.05; forage, $96	1,918 05
Howey, H., forest ranger: 3 m. at $1,200, 9 m. at $1,320; travel, $47.60; forage, $96	1,433 60
McRae, J. A., assistant forest ranger: 12 m., less 18 d., at $1,140; bonus, $282.15; travel, $113.15; forage, $88.36	1,566 66
Nash, F., assistant forest ranger: April 16 to Mar. 31 at $1,200; bonus, $289.87; forage, $92	1,531 87
Ogan, C. E., patrolman, Sept. 18 to Nov. 30 at $1,140	231 16
Reid, J., assistant forest ranger: April 16 to Nov. 30 at $1,140; forage, $60.	772 50
Ridgeway, A. W., forest ranger: April 1 to Mar. 31, less 5 m., at $1,560; bonus, $87.50; house allowance, $84	1,081 50
Spillman, D. R., assistant forest ranger: April 20 to Aug. 18 at $1,140; forage, $31.58	406 57
Taylor, H. M., forest ranger: 8 m. to Nov. 30 at $1,560; bonus, $100; forage, $56	1,196 00
Worthington, L. P., assistant forest ranger: May 16 to Nov. 30, at $1,020; forage, $52.13	606 00
Labourers, teamsters, etc.	4,760 86
Motor Sales, Limited, Calgary: Dodge chassis	1,176 00
Board and lodging, $413.10; building material, $310.23; cartage, $89.60; electrical supplies, $249.05; gasoline and oil, $234.27; hardware, $1,418.50; harness supplies and repairs, $68.24; hay, $173.80; horse hire, $403.54; lumber, $591.96; machinery supplies and repairs, $97.50; motor car expenses, $477.71; oats, $176.96; office supplies and repairs, $52.40; pack horses, 9, $140; postage, $90.50; provisions, $1,378.10; seed, $107.23; smithwork, $120.74; switchboard services, $120; telephone line repairs, $164.20; telephone rent and tolls, $160.95; items under $50, $150.90	7,189 48
Brazeau, Alta. ($22,590.47)—	
McKenzie, D. M., forest supervisor: 12 m., $2,100; bonus, $60; travel, $250.83	2,410 83
Alexander, L., stenographer-bookkeeper: 9 m. at $1,080, 3 m. at $1,140; bonus, $72	1,167 00
Bremner, C., forestry assistant: 7 m. to Oct. 31 at $1,620; bonus, $87.50	1,032 50
Brown, J. D., forest ranger: June 1 to Sept. 14 at $1,200; travel, $238.10	584 77
Cochrane, H. H., forest ranger: 12 m., $1,560; bonus, $150; forage, $96	1,806 00
Griffin, A., forest ranger: 9 m. at $1,440, 3 m. at $1,560; forage, $96	1,566 00
Haggerty, Geo., forest ranger: April 1 to Dec. 7, less 6 d., at $1,560; forage, $64	1,108 19
Howard, R. E., assistant forest ranger: Aug. 3 to Oct. 31 at $1,020; bonus, $77.06	326 58
Lendrum, R., assistant forest ranger: 5 m. to Sept. 30 at $1,020, less 11 d. and $8 horse rent; bonus, $121.94	508 78
Main, L. J., forest ranger: Dec. 10 to Mar. 31 at $1,200; bonus, $86.25	457 22

Protection of Timber: Forestry—Continued **Protection des futaies: Sylviculture**—Suite	$ cts.
Forest Reserves—Continued—*Réserves forestières*—Suite	
Brazeau, Alta.—*Concluded.*	
Matthews, J. R., assistant forest ranger, June 22 to Aug. 31 at $1,020	195 50
Morris, J. G., forest ranger: May 21 to Mar. 31 less 1 d. Dec. at $1,200; bonus, $240; forage, $80	1,352 25
Neilson, M. H., assistant forest ranger: May 12 to Oct. 31 at $1,020; bonus, $33.87	513 71
Owen, C. W., assistant forest ranger: May 1 to Nov. 3 at $1,080; bonus, $36.60	585 60
Scoble, S. V., assistant forest ranger: May 15 to Oct. 31 at $1,020; bonus, $145.65	617 26
Smith, C. R., forest ranger: 2 m. to June 30 at $1,200 less 17 d. and $8 horse rent; bonus, $33.75	170 91
White, C. E., forest ranger: Mar. 1, 1923, to Mar. 31, 1924, at $1,680; travel, $71.65	1,891 65
Travel: R. W. Boroughs, $58.43; H. L. Holman, $93.86	152 29
Labourers, teamsters, etc.	2,578 85
Board and lodging, $53.40; building material, $155.62; electrical supplies, $321.15; freight and express, $253.30; gasoline and oil, $116.74; hardware, $708.53; hay, $252; lumber, $158.95; motor car supplies and repairs, $157.46; oats, $71.49; provisions, $1,012.74; special train, firefighting, $126.25; items under $50, $176.95	3,564 58
British Columbia—Colombie-Britannique ($69,561.74)—	
Brown, R. M., superintendent: 12 m., $2,580; house allowance, $300; travel, $840.05	3,720 05
Ashton, Wm., forest ranger: April 1-30 at $1,464 (resigned); bonus, $21.75.	143 75
Baxter, J., assistant forest ranger: 5 m. to Sept. 30 at $1,020; bonus, $131.25; forage, $40	596 25
Blain, W. M., lookout man: April 26 to Oct. 31 at $1,080; bonus, $30.20	585 20
Brosseau, E. C., smoke chaser: May 7 to Aug. 31 at $1,200	380 65
Christy, N., forest ranger, May 2 to Sept. 30 at $1,680	695 50
Clarke. T., forest ranger: 3 m. at $1,440, 9 m. at $1,560; bonus, $153; travel, $68.10; forage, $96	1,847 10
Cooney, C., patrolman, May 8 to Oct. 7 at $1,200	499 92
Cox, Mrs. M. K., stenographer-bookkeeper: 12 m., $1,260; bonus, $297	1,557 00
Damgaard, M., forest ranger: 3 m. at $1,320, 9 m. at $1,440; bonus, $186.75; house allowance, $138.40; travel, $157.60; forage, $96	1,988 75
Davidson, G., assistant forest ranger: May 20 to Sept. 30 at $1,020; bonus, $26.32; forage, $21.94	421 16
Dorion, L. P., truck driver, Mar. 23 to Jan. 24 less 9 d. at $1,320	1,075 16
Duke, F., assistant forest ranger: 6 m. to Oct. 31 at $1,140; forage, $48	618 00
Ferguson, W. J., forest ranger: 12 m., $1,620; bonus, $150; travel, $125.05; forage, $96	1,991 05
Fleet, E., lookout man: May 11 to Oct. 10 at $1,080; bonus, $149.03	599 03
Fraser, J. M., assistant forest ranger: May 15 to Nov. 30 at $1,140; bonus, $120.56; forage, $52.39	795 05
Gisborne, F. H., forestry supervisor: 3 m. at $1,440, 1 m. at $1,560, 8 m. at $1,800; bonus, $93; house allowance, $208; travel, $139.60; forage, $99.96	2,230 56
Hamilton, F., assistant forest ranger: April 27 to Oct. 31 at $1,200; forage, $45.67	659 00
Helmer, A., grazing inspector: May 12 to Nov. 13 at $3,000; travel, $483.35	2,002 97
Hole, W., assistant forest ranger: 11 m. to Mar. 31 at $1,020; bonus, $126.75; travel, $36.95; forage, $88	1,186 70
Ingram, J., lookout man: 5 m. to Sept. 30 at $1,200; bonus, $30	530 00
Jewett, C. A., forester: 12 m., $1,920; bonus, $60; house allowance, $240	2,220 00
King, H. P. H., assistant forest ranger: May 4 to Nov. 2 at $1,200; bonus, $137.25; forage, $29.85	764 09
Kirkpatrick, F., smoke chaser, May 8 to Aug. 25 at $1,200	358 07
Martin, G., assistant forest ranger: 6 m. to Oct. 31 at $1,020; bonus, $157.50; forage, $48	715 50
McKenna, H. W., forest ranger: 12 m., $1,620; bonus, $150; travel, $135.30; forage, $96	2,001 30
Mitchell, Janet, clerk-stenographer: April 1 to Aug. 15 at $960; bonus, $32.40	392 40

	$ cts.
Protection of Timber: Forestry—Continued **Protection des futaies: Sylviculture**—Suite	
Forest Reserves—Continued—*Réserves forestières*—Suite	
British Columbia—*Concluded.*	
Mobley, C. W., forest ranger: 12 m., $1,620; bonus, $150; house allowance, $144; travel, $854.60; forage, $96	2,864 60
Moore, W. S., forest ranger: 3 m. at $1,440, 9 m. at $1,560; bonus, $153; travel, $27.95; forage, $96	1,806 95
Needs, F. A., assistant forest ranger: April 28 to Mar. 31 at $1,200; bonus, $73.50; forage, $88.80	1,272 30
Nelmes, F. N., construction foreman: 12 m., $1,620; travel, $56.70	1,676 70
Newberry, J. P., lookout man: May 2 to Nov. 6 at $1,200; bonus, $122.95	739 72
Nicholson, C. V., assistant forest ranger: July 1 to Nov. 6 at $1,200; bonus, $93; forage, $32	545 00
Noble, E., assistant forest ranger: May 8 to Aug. 31 at $1,020; bonus, $99.07; forage, $18.87	438 75
Peterson, T., assistant forest ranger: April 28 to Oct. 31 at $1,200; forage, $48.80	658 80
Pegg, T. H., lookout man: 4 m. at $1,020; bonus, $105	445 00
Scott, R. W., forest ranger: 12 m., $1,620; bonus, $150; travel, $58.95; forage, $96	1,924 95
Skene, E., assistant forest ranger: May 4 to Oct. 4 at $1,020; bonus, $132.10; forage, $40.26	600 10
Somerville, R., forest ranger, April 23 to Sept. 22 at $1,680	699 99
Sweeten, G. H., assistant forest ranger: 6 m. to Oct. 31 at $1,140; bonus, $148.50; forage, $48	766 50
Thiselton, A., clerk-stenographer: April 1-30 at $960 (transferred to Salmon Arm Fire Ranging); bonus, $26.25	106 25
Thrupp, A. C., forester: 3 m. at $1,680, 9 m. at $1,800; house allowance, $240; travel, $704.85	2,714 85
Wey, H., senior clerk-bookkeeper: 12 m., $1,620; bonus, $162	1,782 00
Weyman, J. W., forest ranger: 3 m. at $1,440, 9 m. at $1,560; bonus, $153; travel, $90.15; forage, $96; mileage, $57.90	1,927 05
Williams, G. C., assistant forest ranger: 6 m. to Oct. 31 at $1,200; bonus, $139.50; forage, $30	769 50
Wilson, C. A., lookout man: June 5 to Oct. 14 at $1,020; bonus, $29.94	397 00
Wilson, J. T., patrolman: April 23 to Aug. 31, less 7 d. June, at $1,200	403 34
Travel, A. Grindrod, $83.55; labourers, teamsters, etc., $1,383.15	1,466 70
Canadian Fire Hose Co., Limited, Montreal: 7 brass siamese connections with lever handles, $150.50; 3,000 ft. unlined fire hose with couplings, $570	720 50
Watson, Jack & Co., Limited, Montreal: fire pump repairs and equipment, $232.80; 3,000 ft. linen hose, $672; 7 8-foot lengths suction hose, $50.75	955 55
Wonder Pump & Engine Co., Limited, Vancouver: fire pump repairs and equipment, $29.40; 3 forest fire pump units, $1,095	1,124 40
Payments under $500: cartage, $123.68; dynamite, $63.70; electrical supplies, $671.78; fire finder, $67; freight and express, $440.26; gasoline and oil, $649.72; 460 handles, $169.60; hardware and tools, $1,999.68; harness supplies and repairs, $78.57; horse feed, $491.97; horse hire, $105.25; 2 horses, $250; lumber, $1,308.97; meals and lodging, $838.18; motor car hire, $103.85; motor car supplies and repairs, $1,808.37; office supplies, $87.02; pasturage, $230; postage, $275.80; provisions, $1,098.15; seed, $130.52; smithwork, $103.25; telephone rent, $539.45; telephone tolls, $112.02; wintering horses, $181.07; items under $50, $253.17	12,181 03
Clearwater, Alta ($25,446.59)—	
Smith, A. G., forest supervisor: 12 m., $2,100; bonus, $60; house allowance, $240; travel, $115.85; forage, $99.96	2,615 81
Alfred, B. P., assistant forest ranger: May 26 to Mar. 31, less 9 d., at $1,020; bonus, $267.58; forage, $81.55	1,190 08
Campbell, P., forest ranger: 12 m., $1,440; bonus, $162; forage, $96	1,698 00
Connor, J., assistant forest ranger: May 3 to Dec. 14, less 9 d., at $1,020; bonus, $193.92; forage, $59.09	855 78
De Veber, H. A., forester: 9 m. at $1,800, 3 m. at $1,920; bonus, $60; house allowance, $240; travel, $27; forage, $95.63	2,252 63
Elliott, G. B., forest ranger: 6 m. at $1,200, 6 m. at $1,320; bonus, $270; house allowance, $216; forage, $96	1,842 00

	$ cts.
Protection of Timber: Forestry—Continued **Protection des futaies: Sylviculture**—Suite	
Forest Reserves—Continued—*Réserves forestières*—Suite	
Clearwater, Alta.—*Concluded.*	
Ennis, H. G., forest ranger: 9 m. to Dec. 31 at $1,200, Jan. 1 to Feb. 5 at $1,320; bonus, $231; forage, $72	1,331 97
Poulton, A., stenographer-bookkeeper: 6 m. at $1,080, 6 m. at $1,140; bonus, $315	1,425 00
Richardson, W. L., forest ranger: 6 m. at $1,200, 6 m. at $1,320; forage, $96.	1,356 00
Scott, W., forest ranger: 12 m., $1,620; forage, $96	1,716 00
Shankland, W., forest ranger: 9 m. at $1,560, 3 m. at $1,620; bonus, $150; forage, $96	1,821 00
Tilbury, A., assistant forest ranger: April 22 to Dec. 19 at $1,020; bonus, $208.59; forage, $63.57	944 76
Labourers, teamsters, etc	2,299 86
Board and lodging, $124; building materials, $272.50; freight and express, $93.87; hardware, $716.59; lumber, $750.55; machinery supplies and repairs, $651.80; postage, $97.75; provisions, $1,096.10; veterinary services, $97.80; items under $50, $196.74	4,097 70
Cooking Lake, Alta ($5,954.86)—	
Kelly, F. E., assistant forest ranger: 12 m., $1,500; bonus, $162; travel, $53.35; forage, $99.96	1,815 31
Labourers, teamsters, etc	3,129 34
Fence posts, $432.41; hardware, $186.25; horse hire, $63.50; lumber, $38.54; machinery supplies and repairs, $233.75; items under $25, $55.76	1,010 21
Crowsnest, Alta. ($30,152.15)—	
Alexander, J. P., supervisor: 12 m., $2,100; bonus, $60; house allowance, $240; travel, $518.88; forage, $99.96	3,018 84
Antle, W., assistant forest ranger: Mar. 1 to April 30 at $1,080, May 1 to Mar. 31, less 2 d., at $1,140; bonus, $315; forage, $96	1,629 87
Boulton, J. H., forest ranger: 12 m., $1,620; bonus, $150; forage, $96	1,866 00
Bower, A., forest ranger: April 1 to Sept. 6 at $.1620 (transferred to Waterton Lakes Park); bonus, $81; travel, $26.70; forage, $41.60	851 30
Church, L., assistant forest ranger: May 7 to Oct. 31, less 7 d., at $1,080; forage, $44.64	546 90
Frankish, J. A., forest ranger: 6 m. at $1,200, 6 m. at $1,320; forage, $96	1,356 00
Lyndon, W. A., forest ranger: 12 m., less 14 d., at $1,620; bonus, $144.35; house allowance, $138.51; forage, $96	1,937 96
McLeod, J. H., forest ranger: 12 m., $1,440; bonus, $162; travel, $68.25; forage, $96	1,766 25
Monk, T. F., assistant forest ranger: June 12 to Nov. 30 at $1,020; bonus, $33.80; travel, $45.07	557 70
Nash, H. G., forest ranger: 12 m., $1,620; travel, $27.30; forage, $96	1,743 30
Pelletier, Miss A. A., stenographer-bookkeeper: Feb. 13 to Mar. 30 at $1,020	132 08
Pidgeon, Miss L. M., stenographer-bookkeeper, 12 m	1,260 00
Prigge, R. J., assistant forest ranger: May 2 to Nov. 15 at $1,080; bonus, $160.08; forage, $51.74	793 92
Ritchie, G. A., forest ranger: 9 m. at $1,440, 3 m. at $1,560; bonus, $159; forage, $96	1,725 00
Smith, H. B., forest ranger: 12 m., $1,620; bonus, $150; house allowance, $144; forage, $96	2,010 00
Van Camp, J. L., forest ranger: May 1 to June 30 at $1,680, July 1 to Mar. 31 at $1,800 (transferred from Calgary); bonus, $55.50; house allowance, $220; travel, $82.65	1,988 15
Walker, E., assistant forest ranger: 11 m. to Mar. 31, less 33 d., at $1,140; forage, $78.07	1,020 45
Labourers, teamsters, etc	1,933 14
Board and lodging, $248.64; electrical supplies, $97.78; gasoline and oil, $84.84; hardware, $529.73; hay, $237.40; horse feed, $71; janitor service, J. Slevin, 11 m., $165; lumber, $252.55; machinery supplies and repairs, $382.65; motor car hire, $77.60; motor transport supplies and repairs, $256.51; oats, $70.21; postage, $182.27; provisions, $904.38; smithwork, $63.25; telephone rent, $121.75; telephone tolls, $58.35; items under $50, $211.38	4,015 29

Protection of Timber: Forestry—Continued **Protection des futaies: Sylviculture**—Suite	$ cts.
Forest Reserves—Continued—*Réserves forestières*—Suite	
Cypress Hills, Alta. ($12,932.28)—	
Parker, H. A., acting forest supervisor: 3 m. at $1,920, 9 m. at $2,040; bonus, $60; travel, $74.25	2,144 25
Eldridge, E. N., forest ranger: 12 m., $1,440; bonus, $162; forage, $96	1,698 00
Fisher, L. E., forest ranger: 6 m. at $1,440, 6 m. at $1,560; forage, $96	1,596 00
Hitchcock, M., stenographer-bookkeeper: 6 m. at $1,200, 6 m. at $1,260; bonus, $297	1,527 00
Surrey, J. Y., forest ranger: 12 m., $1,560; bonus, $150; travel, $15; forage, $96	1,821 00
Labourers, teamsters, etc	1,969 39
Board and lodging, $111.10; bricklaying and plastering, $69.12; cartage, $154.67; electrical supplies, $54.77; gasoline and oil, $57.04; hardware, $822.54; horse feed, $59.45; lumber, $313.25; machinery supplies and repairs, $77.50; motor car supplies and repairs, $58.34; oats, $112.50; postage, $128.56; telephone rent, $80.75; items under $25, $77.05	2,176 64
Duck Mountain, Man. ($30,730.15)—	
Watt, R. M., superintendent: 3 m. to June 30 at $2,100 (transferred to Winnipeg); bonus, $15; house allowance, $60	600 00
Carman, R. S., forester: 9 m. to Mar. 31 at $1,920 (from Ottawa); house allowance, $180; travel, $338.60	1,958 60
Cobbe, J., forest ranger: 2 m. to May 31 at $1,620; bonus, $25	295 00
Dell, C. T., assistant forest ranger: Aug. 7 to Mar. 31 less 2 d., at $1,020; bonus, $205.77; forage, $62.71	926 36
Hjalmarson, G. E., forest ranger: 5 m. to Mar. 31 at $1,200 (from Riding Mountain); bonus, $69.75; forage, $72	641 75
Hjalmarson, J. I., forest ranger: 12 m., $1,620; bonus, $150; house allowance, $144; forage, $96	2,010 00
Howell, A. B., forest ranger, 2 m. to May 31 at $1,320	220 00
Inman, D. C., forest ranger: 12 m., $1,620; bonus, $150; forage, $96	1,866 00
McDonald, J. A., forest ranger: 12 m., $1,620; bonus, $150; forage, $96	1,866 00
Pepler, W. A., forester: 12 m., $1,680; house allowance, $240	1,920 00
Shiel, W. G., forest ranger: 12 m., $1,620; bonus, $150; forage, $96	1,866 00
Tate, R. F., stenographer-bookkeeper: 3 m. at $1,080, 9 m. at $1,140; bonus, $315; removal expenses from Dauphin, Man., $100.38	1,540 38
Willson, W. E., assistant forest ranger: June 1 to Sept. 18 at $1,140; travel, $150.10	492 10
Travel, C. B. Gill, $249.84; labourers, teamsters, etc., $7,634.65	7,884 49
Board and lodging, $331.35; building material, $397.80; electrical supplies, $55.27; freight and express, $65.71; gasoline and oil, $213.05; hardware, $822.64; horse hire, $402.75; lumber, $586.72; machinery supplies and repairs, $218.75; motor car hire, $551.95; motor car and truck supplies and repairs, $499.96; office supplies, $104.89; postage, $230; provisions, $1,480.34; telephone rent, $148; telephone tolls, $414.65; items under $50, $119.64	6,643 47
Dundurn, Sask. ($2,195.64)—	
Young, U. N., forest ranger: 12 m., $1,620; bonus, $150; forage, $96	1,866 00
Labourers, teamsters, etc	52 00
Lumber, $32.40; ploughing fireguard, $160; wagon box, $35; items under $25, $50.24	277 64
Elbow, Sask. ($2,682.20)—	
Handford, R. G., forest ranger: 12 m., $1,620; bonus, $150; forage, $96	1,866 00
Labourers, teamsters, etc., $160.50; ploughing fireguards, $222	382 50
Building material, $110.50; hardware, $41.40; lumber, $130.30; plastering, $82.45; items under $25, $69.05	433 70
Fort à la Corne, Sask. ($16,587.72)—	
Stirrett, J. H., forest ranger: 5 m. to Aug. 31 less 18 d. at $1,620 (resigned); bonus, $55.10; travel, $28.20	678 46
Barnett, J., assistant forest ranger: Sept. 16 to Mar. 31 at $1,020; forage, $56	608 50
Brown, J. M., assistant forest ranger: Mar. 19-31 at $1,020	35 65
Gordon, W. W., teamster: 8 m. less 6 d. Oct. at $1,020, 4 m. at $780; travel, $56.15	979 70
Marshall, E. J., forest ranger: 12 m., $1,620; bonus, $150; travel, $521.10	2,291 10
Simpson, T., forest ranger: 7 m. at $1,140, 5 m. at $1,200; travel, $29.50; forage, $96	1,290 50

Protection of Timber: Forestry—Continued **Protection des futaies: Sylviculture**—Suite	$ cts.
Forest Reserves—Continued—*Réserves forestières*—Suite	
Fort à la Corne, Sask.—*Concluded.*	
Vandine, A., forest ranger: 12 m., $1,620; bonus, $150; forage, $128.....	1,898 00
Wood, C. R., assistant forest ranger: 12 m., $1,020; bonus, $127.53; forage, $64.....	1,211 53
Labourers, teamsters, etc.....	4,302 24
Board and lodging, $226.50; building supplies, $122.44; cartage, $69.80; electrical supplies, $184.85; gasoline and oil, $162.25; hardware, $995.07; harness supplies and repairs, $98.75; hay, $87.22; lumber, $234.98; machinery supplies and repairs, $214.05; motor boat supplies and repairs, $65; motor car hire, $91.50; oats, $386.05; provisions, $119.95; items under $50, $233.63.....	3,292 04
Keppel, Sask. ($1,547.87)—	
Eddy, A. M., assistant forest ranger: 12 m., $1,200; travel, $28.85; forage, $72.....	1,300 85
Labourers, teamsters, etc.,$166; items under $25, $81.02.....	247 02
Lesser Slave, Alta. ($25,551.72)—	
Blefgen, T. F., forest supervisor: 12 m. $2,100; bonus, $60; travel, $229; forage, $108.29.....	2,497 29
Barnes, G. R., forester: 3 m. at $1,800, 9 m. at $1,920; travel, $75.30; forage, $108.29.....	2,073 59
Buck, D., forest ranger: 7 m. to Nov. 30 less 6 d., at $1,200, forage, $56....	736 65
Craddock, A. D., forest ranger: 12 m. $1,620; forage, $96.....	1,716 00
Ekanger, M., forest ranger: May 1 to Nov. 24 at $1,620; forage, $54.40....	972 40
Foley, A., forest ranger: 12 m., $1,620; bonus, $150.....	1,770 00
Hall, J., forest ranger: Oct. 23 to Mar. 31 at $1,440; forage, $96.....	730 84
Hall, J. R. H., stenographer-bookkeeper, 12 m.	1,320 00
Jackson, C. A., forest ranger: May 1 to Oct. 3 less 8½ d. at $1,200; bonus, $116.25; forage, $40.....	637 60
McKinley, C., forest ranger: May 2 to Nov. 24 at $1,200; forage, $54.14.....	730 91
Paquette, A., forest ranger: May 2 to Nov. 24 at $1,560; bonus, $87.50; forage, $56	1,023 31
Pendle, F. E., forest ranger: 5 m. to Sept. 30 at $1,200; bonus, $116.25; forage, $40.....	656 25
Watkins, B., forest ranger: May 1 to Dec. 3 at $1.560; forage, $56.77....	979 35
Labourers, teamsters, etc.....	4,469 44
Building material, $362.38; cartage, $76.20; electrical supplies, $844.90; freight and express, $115.58; hardware, $1,060.18; harness supplies and repairs, $108.72; horse hire, $210.61; lumber, $213.21; machinery supplies and repairs, $61.96; oats, $83.66; postage, $50; provisions, $1,810.44; items under $50, $240.25.....	5,238 09
Manito, Sask. ($2,353.61)—	
Christie, C. R., forest supervisor: 3 m. to June 30 at $2,100 (to Porcupine); bonus, $15.....	540 00
Suffern, J. A., assistant forest ranger: 12 m., $1,200; bonus, $279; travel, $105.75; forage, $96.....	1,680 75
Postage, $78.10; items under $25, $54.76.....	132 86
Moose Mountain, Sask. ($5,437.23)—	
Rutherford, J., senior forest ranger: 11 m. to Feb. 29 at $1,500; bonus, $162.	1,537 00
Hancox, E. O., assistant forest ranger: 3 m. at $1,080, 9 m. at $1,200; bonus, $18.....	1,188 00
Rutherford, John, assistant forest ranger, Mar. 1-31 at $1,020.....	85 00
Valentine, T., assistant forest ranger: 12 m., $1,200; bonus, $279; forage, $96.	1,575 00
Labourers, teamsters, etc.....	685 95
Hardware, $58.47; machinery supplies and repairs, $42.35; oats, $165.68; items under $25, $99.78.....	366 28
Nisbet-Pines, Sask. ($26,597.05)—	
Cantrill, F. C., senior forest ranger: 6 m. at $1,680, 6 m. at $1,740; bonus, $69; travel, $47.65.	1,826 65
Cook, R. T., senior forest ranger: 12 m., $1,740; bonus, $69; house allowance, $144; travel, $208.74.	2,161 74
Brown, J. M., assistant forest ranger: May 1 to Mar. 31 less 74 d. at $1,020; forage, $72.	801 35

	$ cts.
Protection of Timber: Forestry—Continued **Protection des futaies: Sylviculture**—Suite	
Forest Reserves—Continued—*Réserves forestières*—**Suite**	
Nisbet-Pines, Sask.—*Concluded.*	
Callaghan, J. C., assistant forest ranger: 12 m., $1,200; bonus, $279; forage, $64.	1,543 00
Duncan, J., assistant forest ranger: July 1-31 at $1,020	85 00
Mackie, O., assistant forest ranger: April 16 to Sept. 15 less 2 d., at $1,140; bonus, $122.15.	591 02
Maimann, C. E., forest supervisor: 11 m. to Mar. 31 at $2,100 (from Sturgeon); bonus, $55; house allowance, $220; travel, $60.84.	2,260 84
Murray, I. C., assistant forest ranger: April 20 to Oct. 31 at $1,140; bonus, $157.57.	762 40
Pocock, S. C., forest ranger: 9 m. to Mar. 31 at $1,440 (from Sheep Creek); bonus, $121.50; forage, $96.	1,297 50
Smith, F. A., assistant forest ranger: 3 m. at $1,140, 9 m. at $1,200; forage, $96..	1,281 00
Williscraft, A., forest ranger: April 1-30 less half-pay from April 18, at $1,620; bonus, $9.79.	115 54
Labourers, teamsters, etc.	6,521 18
Board and lodging, $59.75; boring well at $2.20 per ft., $55; bran, $72.60; electrical supplies, $563.07; erecting barn, contract, $152; freight and express, $104; gasoline and oil, $552.55; hardware, $1,025.85; harness supplies and repairs, $97.65; lumber and building supplies, $1,963.69; machinery supplies and repairs, $70.85; motor car and truck supplies and repairs, $649.76; moving lookout tower, $65; oats, $501.45; plastering, $90; provisions, $639.98; smithwork, $189.55; telephone rent, $257.65; items under $50, $239.43.	7,349 83
Pasquia, Sask. ($25,363.47)—	
Holt, J. S., forest supervisor: 9 m. at $2,040, 3 m. at $2,100; bonus, $60; travel, $267.70.	2,382 70
Atkinson, J. H., assistant forest ranger: 9 m. at $1,020, 3 m. at $1,080; bonus, $54; forage, $69.66.	1,158 66
Bainbridge, A., senior forest ranger: 12 m., $1,500; travel, $46.95	1,546 95
Benning, G., forestry assistant: 9 m. at $1,440, 3 m. at $1,560; bonus, $159	1,629 00
Berry, J. W., forest ranger: 3 m. at $1,440, 9 m. at $1,560; bonus, $153; forage, $96.	1,779 00
Bruton, J. H., assistant forest ranger: 12 m., $1,020; bonus, $72; travel, $32.60; forage, $55.	1,179 60
Donahue, D., assistant forest ranger: May 29 to Aug. 31 and Mar. 1 to 7 at $1,020.	282 42
Eisler, H. P., forester: 9 m. to Mar. 31 at $1,920 (from Porcupine); travel, $272.70.	1,712 70
Finlayson, D., assistant forest ranger: 3 m. at $1,140, 9 m. at $1,200; bonus, $283.50; forage, $84.	1,552 50
Gardiner, E. L., assistant forest ranger: 3 m. to June 30 at $1,020, July 1 to Oct. 20 at $1,080; bonus, $168.95.	752 00
Hicks, C. J., assistant forest ranger: June 1 to Sept. 14 at $1,020	294 67
McKenzie, A. R., assistant forest ranger: June 1 to Sept. 14 at $1,200	346 67
Nicholls, W. L., assistant forest ranger: 12 m. less 8 d. at $1,080	1,056 00
Paull, A. M., assistant forest ranger: May 26 to Sept. 21 at $1,020; bonus, $23.36.	354 30
Travel: O. G. Horncastle, $71.15; H. Proctor, $62.85.	134 00
Labourers, teamsters, etc.	5,521 83
Board and lodging, $112.60; electrical supplies, $89.94; fares, $452.53; freight and express, $201.50; gasoline and oil, $69.48; hardware, $541.15; lumber and building materials, $674.06; oats, $261.35; postage, $133.98; provisions, $900.47; telegrams, $55.59; items under $50, $187.82	3,680 47
Porcupine No. 1, Man. ($5,385.43)—	
Pocock, M., senior forest ranger: 6 m. to Sept. 30 at $1,620, Oct. 1 to 30 at $1,680 (transferred to Sandilands); bonus, $84.91; forage, $56	1,090 91
Forsyth, W., assistant forest ranger: 3 m. at $1,140, 9 m. at $1,200; bonus, $283.50; travel, $108.90.	1,577 40
Harvey, R., assistant forest ranger: Dec. 29 to Mar. 31 at $1,200; travel, $27.50.	337 18
MacNeill, W., forestry assistant: July 15 to Mar. 31 at $1,320; house allowance, $100.26; travel, $332.08	1,369 11
Labourers, teamsters, etc., $492.04: hardware, $80.25: lumber and building material, $155; provisions, $62.85; items under $50, $220.69	1,010 83

Protection of Timber: Forestry—Continued **Protection des futaies: Sylviculture**—Suite	$ cts.
Forest Reserves—Continued—*Réserves forestières*—Suite	
Porcupine, Sask ($22,924.39)—	
Christy, C. R., forest supervisor: 9 m. to Mar. 31 at $2,100; bonus, $45; travel, $373.68.	1,993 68
Beatty, E. A., assistant forest ranger: 12 m., $1,200; bonus, $279; forage, $96	1,575 00
Eisler, H. P., forester: 3 m. to June 30 at $1,800 (transferred to Pasquia)	450 00
McKay, G., assistant forest ranger: 6 m. at $1,140, 6 m. at $1,200; forage, $96	1,266 00
Murray, W. R., assistant forest ranger: 6 m. at $1,140, 6 m. at $1,200; bonus, $288; forage, $96	1,554 00
Patton, J. W., assistant forest ranger: June 15 to Oct. 18 at $1,200; travel, $45.05; house allowance, $40	496 45
Pike, R. T., forester: 3 m. at $1,800, 9 m. at $1,920; bonus, $60; travel, $127.30	2,077 30
Proctor, H., forestry assistant: 6 m. at $1,440, 6 m. at $1,560; bonus, $156; house allowance, $68.13; travel, $80.95	1,805 08
Reed, G. P., forest ranger: 6 m. at $1,200, 6 m. at $1,320; bonus, $270; travel, $56.90; forage, $88	1,674 90
Sharman, E. A., assistant forest ranger: May 4 to Mar. 31 at $1,020; bonus, $56.42; travel, $48.95; forage, $40	1,072 14
Warburton, F., assistant forest ranger: April 16 to Oct. 15 at $1,140, Mar. 3 to 31 at $1,200; forage, $45.50	707 45
Labourers, teamsters, etc.	4,258 50
Board and lodging, $143.70; dynamite, $69; electrical supplies, $273.14; freight and express, $183.17; hardware, $540.96; harness supplies and repairs, $65.15; lumber and building supplies, $550.75; machinery supplies and repairs, $434.60; oats, $371.33; provisions, $1,157.39; postage, $57.35; smithwork, $111.05; items under $25, $36.30	3,993 89
Riding Mountain, Man. ($28,477.40)—	
Smith, F. J., forest supervisor: 12 m., $2,100; bonus, $60; house allowance, $240; travel, $645.79	3,045 79
Brisley, W. G., assistant forest ranger: 12 m., $1,200; bonus, $255.75; travel, $32.85; forage, $96	1,584 60
Chalmers, J. M., stenographer-bookkeeper: 12 m., $1,140; bonus, $315	1,455 00
Gill, C. B., forester: 3 m. at $1.800, 9 m. at $1,920; bonus, $60; house allowance, $240	2,190 00
Hjalmarson, G. E., assistant forest ranger: 2 m. to May 31 at $1,080, 5 m. to Oct. 31 at $1,200 (transferred to Duck Mountain); bonus, $212.25	892 25
Maxwell, J., assistant forest ranger: July 19 to Mar. 31 at $1,020; bonus, $221.01; forage, $56	992 66
May, J. F., forest ranger: 12 m., $1,620; bonus, $150; house allowance, $144; travel, $30.95; forage, $96	2,040 95
Pollon, T. H., forest ranger: 12 m., $1,620; bonus, $150; forage, $96	1,866 00
Sinclair, D. S., assistant forest ranger: June 12 to Mar. 31 at $1,020; bonus, $252.87; forage, $77.07	1,148 77
Vicars, J. H., forest ranger: 12 m., $1,620; bonus, $150; travel, $89.92; forage, $96	1,955 92
Travel, W. A. E. Pepler, $287.54; labourers, teamsters, etc., $5,593.33	5,880 87
Carpenter repairs, $61.95; creosote oil, $386.83; creosoting two tanks, $148.14; electrical supplies and repairs, $108.26; freight, $51.07; hardware and tools, $767.36; harness supplies and repairs, $64.89; hay, $83.50; installing tank and cistern, $68.18; lining tanks with galvanized iron, $95; lumber, $820.24; meals, $156.35; motor car storage, $81.50; motor car supplies and repairs, $378.81; oats, $161.76; provisions, $1,101.28; smithwork, $59.40; telephone line circuit, contract, $210; telephone rent, $60.50; telephone tolls, $257.60; items under $50, $301.97	5,424 59
Sandilands, Man. ($3,112.23)—	
Pocock, M., senior forest ranger: 5 m. to Mar. 31 at $1,680 (transferred from Porcupine, Man.): bonus, $49.55; house allowance, $51.20; travel, $149.18; forage, $60; removal expenses from Birch River, $161.85	1,171 78
Travel: A. E. Canham, $67.58; E. C. Coursier, $306.28; W. G. Shiel, $33.55	407 41
Labourers, teamsters, etc., $921.07; hardware and tools, $253.15; office rental, $85.33; provisions, $222.39; items under $25, $51.10	1,533 04
Seward, Sask. ($630.23)—	
Johnston, Ben., forest ranger: 9 m. to Feb. 29	600 00
Labourers, teamsters, etc., $18; motor car hire, $6; postage, $6.23	30 23

	$ cts.
Protection of Timber: Forestry—Continued **Protection des futaies: Sylviculture**—Suite	
Forest Reserves—Concluded—*Réserves forestières*—Fin	
Spruce Woods, Man. ($6,114.99)—	
Muirhead, W. A., senior forest ranger: 12 m., $1,740; bonus, $69; house allowance, $144; travel, $697.59	2,650 59
Bowen, B. A., teamster: May 3 to Nov. 30 at $900	520 16
Fowler, H. J., herder: 6 m. to Oct. 31 less 3 d. at $1,020	501 50
Peddie, J. G., assistant forest ranger: May 3 to Nov. 30 at $1.080; bonus, $140.87; care of Gov't. team, Dec. 11 to Mar. 31 at $15 per m., $55.16; forage, $55.48	875 70
Labourers, teamsters, etc., $959.57; hardware, $67.41; headquarters house, contract, $157.45; oats, $128.85; telephone rent, $89.70; telephone tolls, $40.80; items under $25, $123.26	1,567 04
Sheep Creek, Sask. ($395.25)—	
Pocock, S. C., forest ranger: 3 m. to June 30 at $1,320 (transferred to Nisbet-Pines); bonus, $65.25.	395 25
Sturgeon, Sask. ($12,067.10)—	
Maiman, C. E., forest supervisor: April 1-30 at $2,100 (transferred to Nisbet-Pines); bonus, $5; house allowance, $20	200 00
Davidson, H. C., forest ranger: 10 m. to Mar. 31 at $1,200; bonus, $232.50; forage, $80	1,312 50
O'Leary, J., forest ranger: 12 m. at $1,620; bonus, $150; travel, $144.25; forage, $104	2,018 25
Seely, H. E., forester: 3 m. at $1,800, 9 m. at $1,920; travel, $349.35	2,239 35
Seymour, H. P., assistant forest ranger: 3 m. at $1,140, 9 m. at $1,200; bonus, $283.50; travel, $68.10; forage, $104	1,640 60
Travel, S. J. Crowston, $30.65; labourers, teamsters, etc., $3,100.07	3,130 72
Electrical supplies and repairs, $84.04; hardware and tools, $194.84; horses, team, $200; lumber, $90.43; oats, $207.50; provisions, $490.16; items under $50, $258.71	1,525 68
Turtle Mountain, Man. ($5,957.99)—	
Scott, W. A., senior forest ranger: 12 m., $1,740; bonus, $69; travel, $279.18; forage, $40	2,128 18
Ducharme, J., labourer and teamster: June 1 to Oct. 16 less 5 d. at $900	326 21
Harrison, J. E., assistant forest ranger: 7 m. to Nov. 30 at $1,020; care of Gov't. team, Dec. 1 to Mar. 31 at $15 per m.; bonus, $42; forage, $56.	753 00
King, Earl, herder: 6 m. to Oct. 31, $510; labourers, teamsters, etc., $494.50.	1,004 50
Hardware and paint, $169.20; headquarters house and stable, $601.40; horse hire, $52.50; team of horses, $350; lumber, $167.05; plastering, $92.40; smithwork, $50.70; telephone rent, $91.50; items under $50, $171.35	1,746 10
Fire Ranging Districts—Districts de protection contre les feux de forêts	
Battleford, Sask. ($17,115.37)—	
Jepson, E., district fire ranger: 12 m., $1,740; bonus, $150; travel, $329.96	2,219 96
Trask, J. L., assistant district fire ranger: April 4 to Oct. 20 at $1,560	850 87
Fire rangers at $110: R. R. Arnold, $675.97; J. M. Buick, $646.75; C. M. Dunfield, $408.92; V. Fulton, $578.39; C. P. Heelan, $191.62; R. Higman, $607.72; J. Kinnear, $658.22; G. Lowe, $557.12; A. G. Macaskill, $668.04; J. B. MacRae, $104.32; T. Pugh, $646.74; P. R. Rafuse, $643.20; W. G. Smith, $110; Wm. Waddington, $394.72; J. A. Wright, $639.89; A. E. Wyatt, $294.52	7,826 14
Firefighters, labourers, etc.	4,819 15
Gasoline and oil, $288.97; hardware and tools, $185.99; motor boat hire, $62.75; motor car supplies and repairs, $163.30; paint and varnishes, $50.60; provisions, $450.22; items under $50, $197.42	1,399 25
British Columbia Coast—Colombie-Britannique ($30,482.01)—	
Selkirk, J., district fire ranger: 12 m., $1,860; bonus, $69; travel, $217.60	2,146 60
Wallmsley, E., crown timber agent: 12 m., $600, part salary	600 00
Fire rangers at $140: P. Bassett, $700; H. Best, $700; D. Calder, $560; G. L. Chevalier, $663.33; S. P. Everall, $700; J. D. Guinet, $560; L. K. Irome, $280; L. K. Irvine, $420; C. Leamy, $547.20; M. Luddington, $700; P. Mars, $700; R. Pontifex, $700; S. Ryder, $700; T. Teskey, $663.87; J. E. Vanetta, $713.55; P. F. Venables, $700; S. J. Wade, $668.48; J. R. Webster, $116.67	10,793 10

Protection of Timber: Forestry—Continued **Protection des futaies: Sylviculture**—Suite	$	cts.
Fire Ranging Districts—Continued—*Districts de protection contre les feux de forêts*—Suite		
British Columbia Coast—*Concluded.*		
Fire rangers at $100: F. F. Cooke, $432.26; G. Downton, $248.39; E. M. Martin, $148.39; J. L. Webber, $500; E. J. Wilkinson, $500.....	1,829	04
Firefighters, labourers, etc.....	4,014	42
Ford Motor Company, Vancouver: Ford light delivery truck.....	565	50
Payments under $500: cartage, $67.50; electrical supplies, $97.32; fares, $62.40; fire pump repairs, $280.92; freight and express, $860.93; furnace repairs, $74.40; gasoline and oil, $371.89; hardware, $393.46; insurance on buildings, $300.97; light, $64.04; motor car hire, $103; motor car supplies and repairs, $187.96; office supplies, $165.47; postage, $123.30; provisions, $433.01; rent of buildings, $80; seed, $65.80; telephone rent, $108.75; telephone tolls, $48.07; items under $50, $178.03.....	10,533	35
Edmonton, Alberta ($46,687.06)—		
Palmer, R. H., district fire ranger: 12 m., $2,040; bonus, $60; travel, $1,060.68.	3,160	68
Ronahan, W., stenographer-bookkeeper: 12 m., $1,080; bonus, $315.....	1,395	00
Fire rangers at $130: A. Hodgkiss, $1,013.57; travel, $519.90; E. H. Huggard, $1,601.94; travel, $1,004.45.....	4,139	86
Fire rangers at $110: J. W. Allan, $809.03; G. L. Andrew, $770; C. Baird, $770; E. J. Becker, $832.33; J. W. Beeston, $788.12; J. Bowman, $755.33; C. E. Bratton, $212.67; J. Brown, $682; R. J. Burberry, $770; C. Carter, $696.67; R. A. Chamberlin, $656.73; P. Dufresne, $707.67; T. Foote, $781; R. Giegnel, $606.77; J. Graham, $748; Z. L. Hull, $777.34; C. H. Jones, $715; S. Johnston, $718.67; A. E. Kemp, $729.67; J. C. Ken, $825; H. S. Lewis, $342.42; E. McConnell, $660.94; L. McLaughlin, $810.81; D. McMillar, $869; W. E. Mooney, $817.67; D. H. Reay, $759; E. Robb, $740.67; H. Robens, $658.23; L. E. Romeo, $652.90; W. Ross, $689.33; A. Smith, $770; H. J. Stewart, $770; W. H. Taber, $606.77; E. D. Tipping, 733.33; C. Vallee, $828.67; M. Villeneuve, $715; J. L. Waller, $817.67; A. H. White, $770.....	27,364	41
Fire rangers at $100: R. W. La Croix, $650; A. L. Watkins, $648.33.....	1,298	33
Firefighters, labourers, etc.....	5,280	09
Edmonton, Dunvegan and B. C. Railway Co., Edmonton: fire fighting, etc...	1,811	57
Payments under $500: canoe and paddles, $207.80; hardware and tools, $83.65; 5 doz. manuscript cases, $187.50; meals, $86.55; provisions, $1,131.53; speeder, $75.70; team hire, $91.25; telegrams, $77.17; telephone rent, $72.10; telephone tolls, $50.85; items under $50, $173.02....	2,237	12
Mackenzie, N.W.T.—Mackenzie, Territoires du Nord-Ouest ($3,391.34)—		
Harris, T. W., Indian agent, Fort Simpson, special allowance for services as chief fire ranger.....	200	00
Fire rangers at $110: G. Adams, $500.32; C. Beestrom, $259.03; D. Crombie, $440; C. M. Irvine, $39.03; C. E. McNeill, $500.32; J. W. Purcell, $440; J. E. Roulier, $500.32; W. Woofter, $500.32.....	3,179	34
Hudson's Bay Company: 2 track lines.....	12	00
McMurray-Slave, Alberta ($11,212.85)—		
White, A. H., sub-chief ranger: 10 m. to Mar. 31 at $1,560; travel, $542.95..	1,842	95
Fire rangers at $110: E. J. Arseneault, $567.74; W. Biggs, $660; J. W. Buckley, $308; T. J. Conn, $544.54; S. Davis, $493.23; B. Kindred, $553.53; M. Malcolm, $550; H. D. McDonald, $635.13; J. B. Stark, $606.78; D. Watson, $660; C. A. Watt, $469.33.....	6,048	28
Fire rangers at $100: J. Delorme, $48.39; M. J. Gormly, $503.54; A. S. Johnston, $499.99; E. Kilroy, $420; L. J. Main, $219.36; R. L. Mantic, $280.....	1,971	28
Firefighters, labourers, etc., $300; gasoline, $206.28; hardware, $116.10; lumber, $71.11; motor boat supplies and repairs, $82.50; provisions, $474.70; items under $50, $99.65.....	1,350	34
Manitoba North—Manitoba Nord ($10,431.81)—		
Mackenzie, R. E., district fire ranger: April 1 to May 14 at $1,320, less $2.48 retirement fund; May 15 to Mar. 31st at $1,500.....	1,475	75
Fire rangers at $110: M. Nackaway, $549.99; F. Parrott, $200.01; J. R. Robertson, $138.39; A. Sinclair, $468.39; M. Turnbull, $404.51.....	1,761	29
Firefighters, labourers, etc.....	2,926	75

Protection of Timber: Forestry—Continued **Protection des futaies: Sylviculture**—Suite	$ cts.
Fire Ranging Districts—Continued—*Districts de protection contre les feux de forêts*—Suite	
Manitoba, North—*Concluded.*	
Board and lodging, $120.15; fares, $80.15; firewood, $72; freight and express, $397.54; furnace and accessories, $200.88; gasoline and oil, $58.40; hardware, $121.74; lumber and building supplies, $1,606.23; motor boat, $919.89; motor boat supplies and repairs, $252.12; provisions, $381.41; items under $50, $57.51	4,268 02
Manitoba, South—Manitoba, Sud ($11,393.27)—	
Tunstell, G., forester: 12 m., $2,100; bonus, $60; house allowance, $240; travel, $332.62	2,732 62
Harvey, R., fire ranger: May 1 to Dec. 3 at $1,560; travel, $29.64	952 22
Fire rangers at $110: W. H. Baldwin, $638.71; A. E. Canham, $660; J. A. Findlay, $660; R. Handsley, $660; R. Harvey, $110; F. Smith, $660; K. A. Stanton, $674.19; S. R. Webster, $610.32	4,673 22
Firefighters, labourers, etc	1,217 75
Board and lodging, $159.10; camp equipment and repairs, $61.85; freight and express, $67.84; gasoline and oil, $275.74; hardware, $286.62; lumber and building supplies, $250.03; motor boat supplies and repairs, $343.07; provisions, $240.57; items under $50, $132.64	1,817 46
Prince Albert, Sask. ($18,372.70)—	
Thompson, S. W., district fire ranger: April 1 to June 19 at $1,800; bonus, $26.10; travel, $52.50	473 60
English, R. E., sub-chief fire ranger: May 1 to Nov. 15 at $1,560	845 00
Fire rangers at $110: E. G. Appleby, $550; J. Bird, $362; J. Cameron, $635.20; C. Cornell, $707.66; R. H. B. Evans, $330; M. T. Giroux, $514.50; O. A. Keeton, $581.93; W. L. Manley, $600.63; C. Mortimer, $635.16; C. M. Mitchell, $621.93; F. Nelson, $191.65; J. Nicholson, $625.80; D. Patterson, $550; J. Turner, $635.20; A. Vander-Kracht, $643	8,184 66
Travel: C. G. Hicks, $28.50; A. R. McKenzie, $94.07	122 57
The Pas Lumber Company, The Pas, Manitoba: firefighting	1,508 70
Firefighters, labourers, etc	5,453 47
Cartage, $92.20; gasoline and oil, $262.93; hardware, $362.55; lumber, $110.37; motor boat, hire, $165; motor car, hire, $52; motor car supplies and repairs, $127.51; 2 "Osborne" fire finders, $141.80; provisions, $391.48; items under $50, $78.86	1,784 70
Railways—Chemins de fer ($7,287.28)—	
McNaughton, T., district fire inspector: 4 m. to July 31 at $1,920; bonus, $21	661 00
Gray, D., railway fire guard: 2 m. to May 31 at $1,620 (transferred to Alberta Inspection); bonus, $27; travel, $462.69	759 69
Kelly, A. V., railway fire guard: 5 m. to Sept. 30 at $1,440; bonus, $108.75; travel, $176.13	884 88
Lobdell, H. C., railway fire guard: May 3 to July 22 at $1,440; travel, $25.10.	342 52
McPherson, H., railway fire guard: May 3 to Nov. 3 at $1,200; bonus, $149.37; travel, $210.32	963 24
Selfe, G. L., fire ranger: 6 m. to Oct. 31 at $1,320	660 00
Vereker, F., railway fire guard: May 4 to Oct. 15 at $1,200, Mar. 15 to 31 at $1,320; bonus, $133.33; travel, $484.56	1,216 92
Travel, W. H. Woods, $142.40; firefighters, labourers, etc., $669.72	812 12
Gasoline and oil, $143.87; lumber, etc., $120.60; motor car supplies and repairs, $94.67; railway's patrol car supplies and repairs, $230.88; receiver general, C.N.R., $278.66; items under $50, $118.23	986 91
Revelstoke, B.C.—Revelstoke, C.-B. ($18,031.14)—	
Wadman, T. J., district fire ranger: 3 m. to Mar. 31 at $1,860 (transferred from Dominion Lands); bonus, $12.25; travel, $43.45	520 70
Parker, H. J., forestry clerk: 7 m. to Oct. 31 at $480	280 00
Fire rangers at $140: T. O. Allan, $722.58; F. Burke, $738.38; D. L. LaVoy, $718.06; L. C. McIntosh, $718.06; J. G. McMahon, $695.48; C. G. Metzler, $686.46; A. G. Millar, $718.06; J. F. Nattrass, $636.78; D. J. Perry, $790.32; F. G. Waddington, $727.10	7,151 28

Protection of Timber: Forestry—Continued **Protection des futaies: Sylviculture**—Suite	$	cts.
Fire Ranging Districts—Concluded—*Districts de protection contre les feux de forêts*—Fin		
Revelstoke, B.C.—*Concluded.*		
Fire rangers at $100: R. Butterfield, $509.67; I. Clough, $506.45; R. F. Crierie, $509.67; H. Hatch, $241.93; C. Moore, $498.39; C. Newsome, $541.94; L. W. Vigue, $496.77; R. Wisted, $503.22	3,808	04
Firefighters, labourers, etc.	3,347	46
Building materials, $58.15; freight and express, $221.36; gasoline and oil, $190.71; hardware, $715.46; hay, $58.45; horse hire, $40; lumber, $98.22; meals, $75; motor car hire, $71.50; motor car supplies and repairs, $147.95; provisions, $749.36; reimbursement for pack horse, killed, $75; telephone rent, $69.25; items under $50, $353.25	2,923	66
Salmon Arm, B.C.—C.-B. ($25,533.59)—		
Kappel, F., sub-chief fire ranger: April 16 to Oct. 11 at $1,800; travel, $191.05	1,069	28
Thiselton, A., stenographer-bookkeeper: 11 m. to Mar. 31 at $1,020 (transferred from British Columbia Reserves); bonus, $288.75	1,223	75
Fire rangers at $140: R. L. Acton, $877.33; travel, $27.57; J. H. Dearing, $937.99; travel, $41.95; S. M. Edgar, $877.33; A. M. Gilmour, $942.66; A. Jackson, $877.33; H. G. Lithgow, $877.33; W. E. White, $914.67; G. E. Wood, $877.33	7,251	49
Fire rangers at $100: R. B. Adams, $650; Wm. Gray, $626.67; A. E. Haycock, $613.33; G. B. MacRay, $626.67; A. B. Ritchie, $500; H. M. Scott, $440; J. A. Sim, $626.67	4,083	34
Lookout-men at $100: J. H. Aubrey, $500; A. R. Farrell, $529.03	1,029	03
Firefighters, labourers, etc.	3,865	20
Travel: J. P. Armstrong, $63.95; F. H. Gisborne, $29.76	93	71
Board and lodging, $108.70; boat and engine supplies and repairs, $825.12; cement, etc., $74.15; electrical supplies, $279.66; firefinder, "Osborne," $67; fire pump repairs, $103.60; freight and express, $163.50; gasoline and oil, $925.63; hardware, paint, etc., $663.50; hay and oats, $50.70; headquarters house, $55; launch and boat hire, $52; lumber, etc., $529.81; motor car hire, $100.20; pack saddles, $52.50; provisions, $2,015.57; searchlight, $50; steamboat transportation of supplies, $51; telephone rent, $96.75; telephone wire, $424.46; items under $50, $228.94	6,917	79
The Pas, Man. ($7,670.33)—		
Stitt, B. M., district fire ranger: 12 m., $1,740; bonus, $150; travel, $28.50.	1,918	50
Ferguson, G. C., assistant district fire ranger: May 8 to Oct. 24 at $1,560..	721	29
Fire rangers at $110; W. F. Cory, $88.70; T. W. Gill, $437.87; G. W. Jones, $354.83; H. E. Wills, $532.25	1,413	65
Canoemen and firefighters at $85: M. J. Brown, $213.88; J. O. Marion, $510; A. H. Stewart, $383.87; L. R. Stewart, $161.77	1,269	52
Labourers, teamsters, etc., $930.59; cartage, $52; gasoline and oil, $56.45; hardware, $154.63; patrol boat repairs and supplies, $477.53; provisions, $446.36; items under $50, $229.81	2,347	37
Yukon: travel, W. J. Moorhead, $22; fares, $25.30; motor boat hire, $45; motor car hire, $118; provisions, $92.54; wages, $294	596	84

Surveys, etc.—Arpentages, etc.

Alberta ($3,417.62)—		
Fenson, K. G., student assistant: June 1 to Sept. 11 at $1,200; travel, $159.65	496	32
Grant, G. C., student assistant: June 1 to Sept. 11 less 7 d. Aug. at $1,200; travel, $212.05	526	14
Huestis, E., student assistant: June 1 to Sept. 11 at $840; travel, $23.10...	258	77
Phipps, G. W., student assistant: June 1 to Sept. 11 at $960; travel, $238..	507	33
Labourers, etc., $628.75; board and lodging, $51.20; fares, $104.25; horse hire, $108.52; provisions, $716.76; items under $25, $19.58	1,629	06

Protection of Timber: Forestry—Continued **Protection des futaies: Sylviculture**—Suite	$ cts.
Surveys, etc.—Continued—*Arpentages, etc.*—Suite	
B.C. Surveys—Arpentages en Colombie-Britannique, ($2,340.38)—	
Archer, C. F., student assistant: June 1 to Sept. 13 at $1,020; travel, $266.09.	557 92
Guernsey, F. W., student assistant: June 1 to Sept. 26 at $1,200; travel, $48.30	434 97
Labourers, etc., $729.78; horse-hire, $65; provisions, $492.21; items under $25, $60.50	1,347 49
Lake Edward Resources Survey, Que.: G. A. Mulloy, travel, $72.17; labourers, etc., $22; board and services, $55; provisions, $37.58; items under $25, $15.83.	202 58
New Brunswick Resources Survey—Examen des ressources du Nouveau-Brunswick, ($3,227.67)—	
Bissett, H. M., assistant surveyor: June 1 to July 15 at $840; travel, $17.45.	121 32
Gough, R. W., assistant surveyor: May 28 to Sept 13 at $840; travel, $7.80..	257 16
Morrison, M. B., assistant surveyor: May 31 to Sept 20 at $1,200; travel, $12.30	382 20
Richards, E. S., assistant surveyor: June 1 to Sept. 20 at $1,200; travel, $15.50.	382 17
Travel: E. G. Saunders, $154.09; cooks, labourers, etc., $442.68	596 77
Board and lodging, $123.45; cartage, $88.20; fares, $214.60; hardware, $53.26; horse hire, $53.92; motor car hire, $182.75; provisions, $691.37; items under $50, $80.50	1,488 05
Petawawa Experimental Station—Station expérimentale à Petawawa, ($18,478.44)—	
Assistant forest surveyors at $100: J. D. B. Harrison, $306.45, travel, $72.40; D. O. McCreath, $620.90, travel, $36.90; J. F. H. Russell, $500.33, travel, $23	1,559 98
Assistant forest surveyors at $70: W. H. Chapman, $168; G. F. MacRae, $242.67, travel, $75.20; A. McCadden, $350	835 87
Kitts, G. J., clerk-stenographer: May 10 to Nov. 8 at $960; bonus, $156.88..	634 98
Travel: R. W. Pouliotte, $25.90; W. M. Robertson, $376.25; J. C. Veness, $111.95	514 10
Labourers, teamsters, etc	5,881 15
Goold, Shapley & Muir Co., Limited, Brantford: 60 ft. steel lookout tower, $490; erection of tower, $115.40	605 40
Thos. Lawson and Sons, Limited, Ottawa, 350 galvanized iron sign posts..	542 00
Watson Jack & Co., Limited, Montreal: 3 carrying packs, $60; fire pump repairs and equipment, $50.15; 3 high pressure pumps, $780; 4 lever handle siamese connections, $102; 2,000 ft. linen hose, $484; 4 lengths of suction hose, $43.20	1,519 35
Payments under $500: canoe hire, $50; cartage, $97.45; drugs and chemicals, $86.21; fire finders, Osborne, $75.90; forest fire pump, complete with box, $397.26; freight and express, $220.49; furniture, $192.75; hardware, $820.33; horse hire, $158.50; lumber, $513.17; mine telephone, $59.07; motor car hire, $186.81; 2 patrol fire ranger's clocks, $129; provisions, $3,135.87; items under $50, $262.80	6,385 61
Forest Products Laboratory, Montreal—Laboratoire des produits forestiers, Montréal, ($83,414.94)—	
Kynoch, W., superintendent: 3 m. at $4,020, 9 m. at $4,200; travel, $164.82..	4,319 82
Marriott, F. G., assistant superintendent: Aug. 13 to Mar. 31 at $2,880; travel, $96.56	1,923 66
Maxwell, M. W., assistant superintendent, May 28 to July 31 at $2,880	510 96
Alexander, C., laboratory assistant: 2 m. at $1,140, 10 m. at $1,200; bonus, $297	1,487 00
Belec, J. H., senior clerk-bookkeeper, Sept. 12 to Mar. 31, less 13 d., $1,380..	711 92
Blair, R. J., pathologist: 12 m. at $2,520; travel, $144.63	2,664 63
Bourdeau, L., junior-clerk: April 1-10 at $600; bonus, $1.56	18 22
Boyd, J. L., photographer: 12 m. at $1,320; bonus, $279	1,599 00
Brophy, M. J., timber tester: 12 m. at $2,340; bonus, $60	2,400 00
Cameron, E. P., pulp and paper specialist: 9 m. at $3,120, 3 m. at $3,240; travel, $149.45	3,299 45
Chaplin, C. J., superintendent timber tests: 9 m. to Dec. 31 at $2,940, Jan. 1-31 at $3,060; travel, $260.16	2,720 16
Chopin, J. F., laboratory assistant: 5 m. to Aug. 31 at $900; bonus, $39.35..	414 35
Coderre, J. A., wood preservation specialist, April 1 to Aug. 22 at $3,060..	1,200 97

	$ cts.
Protection of Timber: Forestry—Continued **Protection des futaies: Sylviculture**—Suite	
Surveys, etc.—Concluded—*Arpentages, etc.*—Fin	
Forest Products Laboratory, Montreal—*Concluded*—Laboratoire des produits forestiers, Montréal—*Fin*	
Colleary, M. J., laboratory assistant: 9 m. at $1,020, 3 m. at $1,080; bonus, $315	1,350 00
De Guise, P., junior chemist: April 1 to Aug. 22 at $2,040; bonus, $23.55	824 20
De Run, O., laboratory assistant: Oct. 9 to Mar. 14, less 5 d., at $900; bonus, $39.52	416 11
Dettmers, J. O., janitor, 10 m. at $120	100 00
Durand, R., office boy, 6 m. at $360, 6 m. at $390	375 00
Flynn, H. R., assistant timber tester: 12 m. at $1,020; bonus, $83.25	1,103 25
Hale, J. D., timber physics specialist: 12 m. at $2,940; travel, $63.55	3,003 55
Henkey, M., senior clerk-bookkeeper: 5 m. to Aug. 31 at $1,620; bonus, $67.50	742 50
Holman, Miss M. H., clerk-stenographer, April 1 to June 28 at $1,260 (resigned)	308 00
Keiller, D. W., caretaker: 4 m. to July 31 at $720 (deceased); bonus, $105	345 00
Lavery, A. H., clerk-stenographer: 3 m. to June 30 at $1,080; bonus, $105	450 00
Lodge, W. C., assistant chemist: 12 m. at $2,340; bonus, $60; travel, $148.90	2,548 90
McGibbon, F. J., timber tester: 3 m. at $1,500, 9 m. at $1,560; bonus, $216.72; travel, $73.48	1,835 20
McNab, S. D., consulting forestry engineer (part time), salary, 12 m	600 00
McQuat, D. D., timber tester: 6 m. at $1,560, 6 m. at $1,620; bonus, $181.98; travel, $57.35	1,829 33
Mooney, F. M., timber tester, 12 m	1,560 00
Moreland, Miss B., clerk-stenographer: June 25 to Mar. 31 at $960; bonus, $63.75	799 75
Nicol, Miss H., clerk-stenographer: 12 m., $960; bonus, $56.16	1,016 16
Payne, J. M., laboratory assistant: 9 m. at $900, 3 m. at $960; bonus, $91.62; travel, $151.08	1,157 70
Phelan, R. C., timber tester: 12 m., $900; bonus, $94.44	994 44
Prain, Miss M. S., librarian: 12 m., $1,200; bonus, $297	1,497 00
Ross, J. H., chemist: 12 m. at $2,700, less 24 d.; travel, $162.35	2,680 65
St. Jean, R. A., clerk: 12 m., $960; bonus, $333.63	1,293 63
Seaman, A. T., timber tester: 9 m. at $1,440, 3 m. at $1,500; bonus, $26	1,716 00
Stokes, W. B., forest production exhibits specialist: 12 m., $2,280; bonus, $60	2,340 00
Tudor, R. B., laboratory assistant: 12 m., $900; bonus, $94.50	994 50
Williams, E. A., draughtsman: 12 m., $1,500; bonus, $261	1,761 00
Carpenters, labourers, machinists, etc	15,511 13
Alcohol, $89.78; blueprints, $110.82; camera, $141.30; car fares, $78; cartage, $69.75; cedar tank, $92; coal tar and creosote oil, $166.63; copies of technical abstracts, $60; cutting logs, $219.50; drugs and chemicals, $822.11; electrical supplies, $231.63; freight and express, $714.81; hardware and tools, $1,896.39; ice, $101.91; insurance premium, $77.50; instruments and repairs, $227.47; laboratory supplies, $997.29; laundry, $73.60; linoleum, $104.48; lumber, $859.86; office supplies, $207.87; photographic supplies, $515.66; polarizer, Winkel, $115.20; postage, $178.62; steam supplied by McGill University, 12 m., $2,042.72; steel drums, $77.05; tanks, $100; telephone rent, $164.04; telephone tolls, $75.71; items under $50, $382.10.	10,991 80
Forest Products Laboratory, Vancouver—Laboratoire des produits forestiers, Vancouver ($13,745.03)—	
McElhanney, T. A., superintendent: July 1 to Mar. 31 at $7 per d. (transferred from Ottawa); living allowance from May 16 at $5; travel, $371.38; automobile mileage, $42.24.	3,943 62
Eades, H. W., forest assistant: June 28 to Jan. 14 at $1,320; house allowance, $78.63.	799 30
Lee, J. T., timber tester: 6 m. at $1,560, 6 m. at $1,620; bonus, $181.98	1,771 98
Parr, E., stenographer-bookkeeper: 9 m. at $1,020, 3 m. at $1,080; bonus, $315	1,350 00
Perry, R. S., timber tester: 6 m. at $1,560, 2 m. at $1,620, 4 m. at $2,100; bonus, $147.98; travel, $18.45.	1,916 43
White, A., carpenter: 279 d. at $6.50 per d	1,813 50
Wright, D. S., assistant timber tester: 12 m., $1,620; bonus, $315	1,335 00
Hardware and tools, $90.08; lumber, $63.46; sawing logs, $60; tachometers, $151.93; telephone rent, $100.20; items under $50, $349.53	815 20

		$ cts.
Protection of Timber: Forestry—Concluded **Protection des futaies: Sylviculture**—Fin		
Adjustments—Rectifications		
Balances due agents from 1922-23: P. Lemay, $31.70; A. Rafton-Canning, $2.51		34 21
Refunded to Casual Revenue in 1924-25: unexpended balance, J. C. Veness, $8.82; cheque in favour of Bridgens Ltd., Toronto, not used, $1,685.93		1,694 75
		1,035,298 43
LESS:—		
Amounts collected on account of fire guarding	31,390 35	
Various refunds for supplies and goods lost by rangers	14 00	
Sale of supplies: Ginn Co., 50c.; C. MacFayden, $10.65; University of Toronto, $13.05	24 20	
Sale of seed: J. Heins and Son, $323.78; F. W. Kelsey, $23.11; Pelham Trust Co., $414.68; N. M. Ross, $10.50; E. Walmsley, $7.43.	779 50	
Timber tests carried on for private parties in Vancouver Forest Products Laboratory.	622 00	
Balances brought forward from 1922-23; D. R. Cameron, $132.50; E. H. Finlayson, $43.91; J. C. Veness, $98.30	274 71	
Balance due agent Mar. 31, 1924, C. MacFayden	1,244 70	
Expenditure for Empire Forestry Conference charged to Empire Forestry Conference Vote (Page K—57)	298 52	
Amount refunded in error to Protection of Timber	167 56	
Provisional Bonus Allowance (Page K—107)	30,911 31	75,726 85
Total.		969,571 58

Empire Forestry Conference
Conférence des agents forestiers de l'Empire

Canadian National Railways: 4,637 miles at $3 per mile, $13,911; surcharge 5 per cent $695.55; rental sleeping cars at $50 per d., $4,698; dining car at $225 per d., $4,950; fares and berths Ottawa to Toronto, $400.50; C.P.R. switching train 3½ miles, $280; fares and berths, Vancouver and Victoria to Ottawa, $1,561.20.	26,496 25
Canadian Pacific Railway: fares and berths for delegates, Vancouver and Victoria to Ottawa	1,357 35
Expenditure detailed under Protection of Timber (Page K—57)	298 52
Miscellaneous items: auto hire, $37.50; travelling expenses, Dr. E. Voorhis, $127.26.	164 76
Total.	28,316 88

Water Power Investigations—Recherches sur les forces hydrauliques

General Expenses—Dépenses générales

Salaries at Ottawa (Page K—22)	39,241 73
Canadian Kodak Co., Limited, Toronto: films, $191.20; paper, $253.73; sundry supplies, $204.58.	649 51
Department of Public Printing and Stationery, printing, stationery, etc.	11,293 72
Photostat Corporation, Providence, R.I., photostat paper	696 90
Payments under $500: chemicals, etc., $68.98; current meter insulators, $95; customs duty, $155.73; hardware, etc., $65.70; motion picture camera and extras, $171.90; photo paper and supplies, $185.62; premiums on bonds, $167.30; stop watches, 15, $149.25; supplies for water stage registers, $280.28; telegrams, $718.62; cable wire, $151.36; express and freight, $464.11; items under $50, $133.32.	2,807 17

Special Services and Travelling Expenses—Services spéciaux et frais de voyages

Chipman, Willis, preparing report on diversion of water from Lake Michigan (O.C. Mar. 7, 1924)	400 00
Cory, T. L.: legal services at $300 per m., Jan. 1-11, $106.45; travelling expenses to Washington, New York, etc., $408.54; mimeograph copy Water Power Authority Bills, $50	564 99

	$	cts.
Water Power Investigations—Continued **Recherches sur les forces hydrauliques**—Suite		
Special Services and Travelling Expenses—Concluded—*Services spéciaux et frais de voyages*—Fin		
Gow, D. B., assistant power development engineer, 12 m., $2,580; living allowance to Jan. 31, at $6 a day, $1,836, less $1,650 repaid by Manitoba Power Co. ($186 balance of living allowance refunded in 1924-25 and credited to Casual Revenue)	2,766	00
Travelling expenses: J. T. Johnston, $641.90; N. Marr, $180.48	822	38
Research Work, Toronto Laboratory—Expériences: Laboratoire de Toronto ($6,055.10)		
Stuart, A. T., electro-chemical engineer in charge, travelling expenses	662	85
Brown Engineering Corporation, Limited, Toronto: machine work on new type cell, $1,000.07; duty, $22.05	1,022	12
Hydro-Electric Power Commission of Ontario: rent of office, 3 m. at $450, 9 m. at $460; laboratory assistance, $70.80	528	34
Water Products Limited, Toronto: rent of power at $50 per m., $325; moving of gas-producer, etc., $65; work on new cells, $1,051.20, material, etc., $1,315.09	2,756	29
Payments under $500: asbestos cloth, $240.80; final fees for applications for patents, 3, $75; iron, $89.03; labour, $85.50; nickel plating, $120; motor car hire, $109.20; postage, telegrams and telephones, $93.80; sundry work and supplies for new cells, $222.74; items under $50, $49.43	1,085	50
Alberta and Saskatchewan Hydrometric Surveys—Levés hydrométriques dans l'Alberta et la Saskatchewan ($71,090.49)		
Ford, A. L., district hydraulic engineer, 3 m. at $3,660, 9 m. at $3,840; travel, $633.83; films, etc., $7.50	4,436	33
G. H. Whyte, senior assistant engineer, 3 m. at $2,940, 9 m. at $3,060; travel, $224.93; sundries, $12.30	3,267	23
Divisional hydrometric engineers: F. K. Beach, 6 m. at $2,460, 6 m. at $2,580, travel, $129.80; films, etc., $7.75; O. H. Hoover, 9 m. at $2,340, 3 m. at $2,460, bonus, $45, travel, self and assistant, $363.13, sundries, $4.75	5,440	43
Junior power development engineers: A. W. P. Lowrie, 12 m., $2,040, travel, self and assistant, $1,242, sundries, $31.70; W. S. McDonald, 12 m., $2,040, travel, $1,456.40, sundries, $18.55	6,828	65
Junior hydrometric engineers: J. G. Culshaw, 12 m., $1,920, travel, $1,659.95, gauge repairs, etc., $97.25; C. J. McGavin, $2,040, bonus, $60, travel, $498.54, sundries, $18.87; H. J. McLean, 12 m., $2,040, bonus, $60; G. H. Nettleton, $2,040, bonus, $60, travel, $118.45, gauge repairs, etc., $42.61; C. C. Planche, 12 m., $2,040, bonus, $60, travel, $131.47, sundries, $3.25; W. H. Storey, 12 m. $2,040; W. G. Stuart, 12 m., $2,040, bonus, $60, travel, self and assistant, $1,874.30, cable station expenses, etc., $130.10; G. S. Wendon, 12 m., $2,040, bonus, $60	21,134	79
Hydrometric recorders: G. S. Deslandes, 12 m., $1,680, bonus, $150, travel, $155.30, sundries, $4.75; C. Errington, 12 m., $1,680, travel, self and helpers, $1,163.65, sundries, $13.40; T. Herman, 12 m., $1,680, travel, self and helper, $2,329.15, postage, etc., $39.86; J. H. Marsh, 12 m., $1,680, travel, $656.15, sundries, $6.40; J. W. Wilkes, 12 m., $1,680, travel, $321.18, postage, etc., $8.39	13,248	23
Junior hydrometric recorders: R. D. Barnetson, 12 m., $1,020, bonus, $83.25, travel, $107.50; J. K. Dodds, 12 m., $960, bonus, $315, travel, $176.45; W. H. Hannan, 3 m. at $1,020, 9 m. at $1,080, bonus, $315	4,042	20
Clerk-stenographer, H. J. Duffell, 3 m. at $960, 9 m. at $1,020, bonus, $269.92; clerk typist, T. W. Rigg, 3 m., $240, bonus, $20.79	1,535	71
Gauge readers, $6,420.95; metering, etc., $476.60; erecting towers, $156; sundries, $69.01	7,122	56
Miscellaneous—Divers—		
Express, freight, etc., $54.10; duty and sales tax, $69.98; gasoline and repairs for 5 motor cars, $2,791.61; hardware and electrical supplies and repairs, $269; metering supplies, $160.30; photographic supplies, $40.40; postage, telegrams and telephones, $333.66; rods, 60, $86.40; telephone rental, 12 m., $78; items under $50, $150.91	4,034	36

	$ cts.
Water Power Investigations—Continued **Recherches sur les forces hydrauliques**—Suite	
British Columbia Hydrometric Surveys—Levés hydrométriques en Colombie-Britannique ($49,871.82)	
Swan, R. G., district hydraulic engineer, 12 m., $3,840; travelling expenses, $824.66	4,664 66
Expenses Vancouver district ($33,517.14)—	
C. E. Webb, senior assistant engineer, 12 m., $3,180; travelling expenses, self and assistant, $629.35; sundries, $7.05	3,816 40
Assistant power development engineers: M. Balls, 12 m., $2,580; A. L. McNaughton, 12 m., $2,340, bonus, $60, travel, self and assistants, $783.10, sundries, $37.70	5,800 80
Junior power development engineers: F. R. Archibald, 12 m., $2,040, bonus, $60, travel, self and assistants, $1,632.80, sundries, $65.12; A. Pirée, 12 m., $1,920, bonus, $63; travel, $1,152, sundries, $17.95	6,950 87
Hydrometric recorders: G. K. Beeston, 12 m., $1,680, bonus, $150, travel, $1,721.98, sundries, $6.25; A. C. Whitehouse, 12 m., $1,680, bonus, $78.75; travel, $499.42; sundries, $8	5,824 40
Office assistants: F. McLachlan, senior clerk-bookkeeper, 12 m., $1,740, bonus, $150; A. T. Milner, senior stores clerk, $1,680, bonus, $150; clerk-stenographers, at $960, Miss M. J. Hall, $350.97, bonus, $20.53; Miss W. M. Robinson, 12 m., $1,200, bonus, $60; sundry assistance at $4 per d., J. Gilbert, draughtsman, $184, stenographers, 2, $142	5,677 50
Sundry assistance, metering, building weir, etc.	1,156 75
Miscellaneous—Divers—	
Ford touring cars, 2, $954, sales tax, $87.44, freight, $211, total, $1,252.44, less $505 allowed for 2 old cars	747 44
Gasoline, repairs, etc., for 2 motor cars	602 77
Cable cars (2) and cable car supplies, $792.02; hardware, electrical supplies, etc., $318.99; lumber, $135.26; provisions, $120; repairs to instruments, $93.17; sleeping robes, 2, $90; sundry camp equipment, $148.42; telegrams, $153.29; freight, express and cartage, $136.10; items under $50, $196.45	2,183 70
Office expenses: blue prints, etc., $243.86; postage, $182.97; repairs, $57.63; telephone rental, office, 11 m. to Mar. 31, $105.60, R. G. Swan's residence, 12 m., $45.60; items under $50, $120.85	756 51
Expenses, Kamloops district ($10,752.47)—	
Junior power development engineers: C. B. Corbould, 12 m., $2,040, bonus, $60, travel, $268.50; L. S. S. Tredcroft, 12 m., $2,040, travel, $163.35	4,571 85
Hydrometric recorders: L. S. George, 12 m., $1,680, bonus, $150, travel, $220.85; Jas. H. A. Stevens, 12 m., $1,680	3,730 85
Clerk-stenographers, at $960: Miss M. J. Hall, $240, bonus, $14.13; Miss L. Rothnie, $278.71, bonus, $23.92	556 76
Sundry assistance, metering, etc	57 35
Miscellaneous—	
Gasoline, repairs, etc., for 2 motor cars and launch	1,521 99
Duty and postage, $102.93; telephone rental and tolls, $84.25; sundry items, $126.49	313 67
Okanagan and E. Kootenay districts, gasoline, repairs, etc., for 2 motor cars	904 25
Nelson and Kootenay lake, gasoline and repairs for 2 canoes	33 30
Manitoba Hydrometric Surveys—Levés hydrométriques au Manitoba ($45,959.80)	
Attwood, C. H., district hydraulic engineer, 12 m., $3,840; travel, self and assistant, $329.34; use of motor car, at 11c. per mile, $517.55	4,686 89
Craig, John, senior assistant engineer, 12 m., $3,180; travel, self and assistant, $133.95	3,313 95
Assistant power development engineers: D. B. Gow, travel, $62.95; board for assistant, $100, postage, etc., $12.49; B. Hogarth, 12 m., $2,580, travel, $46.10; E. B. Patterson, 12 m., $2,580	5,381 54
Junior power development engineers: H. L. Johnston, 12 m., $2,040, travel, self and assistants, $528.19; J. P. Mooney, 12 m., $2,040, bonus, $60; travel, self and assistants, $55.55; J. T. Rose, 12 m., $2,040, bonus, $60, travel, $92.05.	6,915 79

Water Power Investigations—Continued $ cts.
Recherches sur les forces hydrauliques—Suite

Manitoba Hydrometric Surveys—Concluded—*Levés hydrométriques au Manitoba*—Fin

Hydrometric recorders: C. O. Allen, 12 m., $1,680, bonus, $150, travel, self and assistants, $818.39; T. H. Burt, 12 m., $1,680, bonus, $150, travel, self and assistants, $551.89; C. C. Galloway, 12 m., $1,680, bonus, $150, travel, $48.45; F. S. Smith, 12 m., $1,680, bonus, $150, travel, self and assistant, $555.48, sundries, $7.60; W. H. Wallace, 12 m., $1,680, bonus, $150, travel, self and assistant, $115.85 ..... 11,247 66
Junior hydrometric recorder, E. F. Armstrong, to Aug. 15 at $1,020, $381.13; bonus, $31.07; travel, $91.10 ..... 503 30
Office assistants: P. J. Barry, senior draughtsman, at $2.040, less 148½ d., $1,212.38; C. Greenwood, senior clerk-bookkeeper, 12 m., $1,800, bonus, $119; A. Cole, stores clerk, April, $80, bonus, $26.25; clerk-stenographers, P. W. Grant, 12 m., $1,020, bonus, $315; A. W. Smith, $1,020, bonus, $315 ..... 5,907 63
Carpenter, A. Cole, at $4.50 per d., $802.50; labourers, $969.92 ..... 1,772 42
Gauge readers 3,187 70
Miscellaneous—Divers—
Gasoline, repairs, etc., for 3 motor cars 917 72
Blue prints, $163.11; cable and gauge supplies, $73.40; hardware and lumber, $154.36; launch expenses, $56.72; motor boat and auto hire, $58.50; photographic expenses, $159.47; telegrams, $115.15; freight, express, etc., $110.46; items under $50, $181.47 ..... 1,072 64
Office expenses: rent of office, Keewatin, 3 m. to Mar. 31, $24; telephone rental, office, $115, residence of C. H. Attwood, $39; l.d. tolls, $94.55; postage, $109.35; items under $50, $89.20 ..... 471 10
Dominion Motor Co., Limited, Winnipeg: Ford touring cars, complete, 2, $954, less $580 allowance for old cars, $374; sales tax, $87.46, freight, $120 ..... 581 46

Maritime Provinces Hydrometric Surveys—Levés hydrométriques dans les Provinces maritimes ($20,171.75)

Smith, K. H., district hydraulic engineer, 12 m., $3,840; travel, $475.41 ..... 4,315 41
Chisholm, K. G., assistant power development engineer, 12 m., $2,580; travel, self and assistant, $302.47 ..... 2,882 47
Mahon, H. W., junior power development engineer, 12 m., $2,040; bonus, $60; travel, $517.88 ..... 2,617 88
Hydrometric recorders: F. W. Doukin, 12 m., $1,680, travel, $1,156.20; N. I. Foster, 12 m., $1,680, bonus, $150, travel, self and assistant, $1,218.30 ..... 5,884 50
Stenographer, Miss F. E. O'Brien, 9 m. to Dec. 31, $720; bonus, $62.37 ..... 782 37
Rodmen, $51; sundry labour, metering, etc., $180.75; gauge readers, $2,149.49 .. 2,381 24
Miscellaneous—
Gasoline and repairs, etc., 3 motor cars 961 19
Blue prints, $72.45; gauge boxes and hardware, $69.54; items under $50, $204.70 ..... 346 69

Ontario Hyrodmetric Surveys—Levés hydrométriques dans Ontario ($33,676.14)

Scovil, S. S., district hydraulic engineer, 12 m., $3,840; travel, $1,019.22 ..... 4,859 22
Bissett, J. R., senior assistant engineer, 12 m., $3,060; travel, self and assistants, $789.16 ..... 3,849 16
Cline, C. G., divisional hydrometric engineer, 12 m., $2,580; lunches, self and assistants, $105.30; car fares, $3.55 ..... 2,688 85
Madden, M. S., assistant power development engineer, 12 m., $2,580; travel, self and assistants, $2,578.58 ..... 5,158 58
Wood, G. H., assistant hydraulic engineer: removal expenses, Ottawa to Niagara Falls, $234.55; sundry travel, $38.05 ..... 272 60
Moore, T. J., junior power development engineer, 12 m., less 2 d., at $2,040, $1,930.32; bonus, $25; travel, self and assistant, $682.65 ..... 2,637 97
Hydrometric recorders: M. R. Hatton, April, $130, bonus, $16.83; Robt. Loy, 12 m., $1,680, bonus, $150; Wm. Yeates, 12 m., $1,680, bonus, $150, travel, self and assistants, $556.87; C. A. Hansen, at $4.50 per d. to Dec. 15, $1,030.50, travel, $251.15, board and lodging at Niagara Falls, $214.25; J. M. Patterson, at $4 per d., $304 ..... 6,163 60

	$	cts.
Water Power Investigations—Concluded **Recherches sur les forces hydrauliques**—Fin		
Ontario Hydrometric Surveys—Concluded—*Levés hydrométriques dans Ontario*—Fin		
Gauge readers, $4,510.08; labourers, $1,653.08	6,163	16
Miscellaneous: gasoline, repairs, etc., for motor car, $504.19; current meter and gauge supplies and repairs, $120.23; hardware and electrical supplies, $289.50; lumber, $73.84; rent of concrete mixer and pumps, $50; cleaning office, $60; postage, $57.67; telephone rental and tolls, $61.54; express and cartage, $56.54; items under $50, $204.49	1,478	00
Smeaton, Robt., Niagara Falls, Ford car, $505, less allowance on old car, $100.	405	00
Quebec Province Hydrometric Surveys—Levés hydrométriques dans la province de Québec ($9,137.38)		
Gauthier, R., assistant power development engineer: 6 m. at $2,100, 6 m. at $2,220; bonus, $60; travelling expenses, self and assistants, $1,047.75; labour, $93.75; hardware, etc., $69.59	3,431	09
La Rocque, A., assistant power and development engineer: 6 m. at $2,220, 6 m. at $2,340; bonus, $60; travel, $927; labour, $174; sundries, $18.85	3,459	85
Travelling expenses: L. G. Denis, $110.47; O. E. Fournier, $338.20, M. S. Madden, $47.95	496	62
Labour, at $4.25 per d., $316.63; sundry labour, $80.69	397	32
Miscellaneous: gasoline, repairs, etc. for motor car, $764.40; gauge plates and repairs, $57; rental of Dalton calculating machine at $25 per m., $235; telephone rental, 12 m., $64.08; money stolen from office, $23.60 (O.C. Mar. 31, 1924); items under $50, $208.42	1,352	50
Winnipeg River and Alouette Lake Surveys—Levés de la rivière Winnipeg et du lac Alouette ($9,232.02)		
Dunn, T. H., reclamation engineer, at $12 per d., $4,392; travel, $660.12; telegrams, etc., $57.38	5,109	50
McEwen, G. G., assistant power development engineer, 12 m., $2,580; travel, self and assistants, $637.05; telegrams, etc., $10.16	3,227	21
Wilson, J. C., Nov., $120; travel, $488.20	608	20
Axemen, $184.50; provisions, $52.49; sundry items, $50.12	287	11
	304,436	90
LESS:—		
Attwood, C. H.: proceeds of sale of motor car, $225; refund for licenses on motor cars, $28; launch supplies for Lake of the Woods Control Board, $25.74 — $ 278 74		
Provisional Bonus Allowance (Page K—107) — 5,009 81	5,288	55
Total.	299,148	35

Dominion Power Board: Investigations *re* Fuel and Power Resources of the Dominion

Bureau fédéral des forces naturelles: Recherches sur les ressources du combustible et des forces naturelles en Canada

Salaries at Ottawa	(Page K—23)	4,098	39
Travelling expenses, etc.: A. J. Matheson, $170.95; A. B. Lambe, $69.25		240	20
Canadian Gas Association dues, 1 y. to May 1, 1924, $10; stationery, $26.75		36	75
Total.		4,375	34

Irrigation Surveys—Arpentages d'irrigation

Salaries at Ottawa (Page K—23), $13,950; E. F. Drake, travelling expenses, $393.95	14,343	95
Removal expenses: H. J. Cooper, Edmonton to Calgary, $244; W. T. MacFarlane, Ottawa to Calgary, $707.38	951	38

Irrigation Surveys—Continued—**Arpentages d'irrigation**—Suite	$	cts.
Cressman, B., Bearberry: 12 pack ponies, feed, etc.	686	75
Department of Public Printing and Stationery, printing, stationery, etc.	3,270	67
Ford Motor Co. Ltd.: Ford light delivery car, $557.50, less $157.50 allowance for used car	400	00
Instruments, Ltd., Ottawa, instruments and repairs	743	97
Ontario Hughes-Owen Co., Ltd., Ottawa, instruments and repairs	669	42
Universal Motor Cars Co. Ltd., Calgary, automobile supplies and repairs	596	74
Payments under $500: ($4,159.34)—		
Automobile supplies and repairs, $1,394.84; customs duty, $193.20	1,588	04
Electric light (Calgary), $92.79; instruments and repairs, $407.65	500	44
Freight, telegrams, etc., $877.63; pack ponies, 8, $264; postage, $280	1,421	63
Premium on guarantee bonds, $103.63; towel supply, $65.50; small payments, $480.10	649	23
Salaries at Calgary—		
Boyd, Miss M., clerk-stenographer: 3 m. at $1,020, 9 m. at $1,080; bonus, $74.79	1,139	79
Brown, M., senior engineering clerk: 6 m. at $1,680, 6 m. at $1,800; bonus, $134.54	1,874	54
Burfield, F. K., junior irrigation engineer: 12 m., $2,040; bonus, $60	2,100	00
Carscallen, H. R., office engineer: 9 m. at $2,640, 3 m. at $2,760	2,670	00
Cawthorn, J., senior engineering clerk: 12 m., $1,980; bonus, $63	2,043	00
Chadwick, W., irrigation assistant: 3 m. at $1,320, 9 m. at $1,380; bonus, $279	1,644	00
Chambers, C., senior engineering clerk: 12 m., $1,980; bonus, $63	2,043	00
Dewar, Miss M., clerk-stenographer: 12 m., $1,200; bonus, $60	1,260	00
Dow, W. E., draughtsman: 6 m. at $1,320, 6 m. at $1,380; bonus, $279	1,629	00
Fetterly, P. A., assistant hydrographic engineer: 12 m., $2,220; bonus, $60	2,280	00
Flemons, R. G., senior clerk-bookkeeper: 12 m., $1,620; bonus, $162	1,782	00
French, M. H., assistant hydrographic engineer: 12 m.	2,580	00
Genge, R. N., file clerk: 12 m., $1,080; bonus, $315	1,395	00
Goodchild, R. H., junior irrigation engineer: 12 m., $2,040; bonus, $60	2,100	00
Guthrie, W. G., draughtsman: 6 m. at $1,440, 6 m. at $1,500; bonus, $261	1,731	00
Heathcott, R. V., assistant hydraulic engineer, April 1 to Sept. 5, Nov. 26 to Feb. 29 at $2,100; bonus, $41.67	1,500	01
Houston, H. C., senior supplies clerk: 6 m., to Sept. 30 at $1,560; bonus $100.98	880	98
Hutcheson, W. B., office engineer: 3 m., at $2,520, 9 m., at $2,640	2,610	00
Jacobson, W. L., irrigation specialist: 3 m. at $1,920, 9 m. at $2,040.	2,010	00
Jaffary, J. H. E., junior irrigation engineer: 3 m., at $1,920, 9 m., at $2,040; bonus, $60.75	2,070	75
Jennings, P. J., office engineer, 12 m.	3,120	00
Johnson, H. S., clerk-bookkeeper: 12 m., $1,140; bonus, $315	1,455	00
Leacy, Miss A. M., senior clerk-stenographer, 12 m.	1,620	00
McAllister, C. B., irrigation specialist: 7 m., at $1,800, 5 m., at $1,920	1,850	00
McGillivray, L. A., assistant hydraulic engineer, April 1 to May 21, at $2,100	293	55
Marshall, M. H., assistant hydraulic engineer, 12 m.	2,460	00
Meek, V., assistant superintendent: 3 m., at $3,480, 9 m., at $3,660	3,615	00
Merkley, Miss I., clerk-stenographer, 2 m., to May 31 at $1,260	210	00
Miller, W. S. J., senior draughtsman: 12 m., $2,040; bonus, $60	2,100	00
Moore, C. M., junior irrigation engineer: 3 m., at $1,920, 9 m., at $2,040; bonus, $60.75.	2,070	75
Morrison, T. B., messenger clerk: 9 m., at $600, 3 m. at $660; bonus, $315	930	00
Peters, F. H., field superintendent, 12 m.	4,500	00
Renwick, W. A., clerk-bookkeeper: 12 m., $1,260; bonus, $297	1,557	00
Rickert, J., draughtsman: 3 m., at $1,320; 9 m., at $1,380; bonus, $279	1,644	00
Russell, B., hydraulic engineer, 12 m.	3,180	00
Scammell, E. J., senior engineering clerk: 12 m., $1,920; bonus, $63	1,983	00
Snelson, W. H., senior irrigation specialist, 12 m.	2,520	00
Spreckley, J. A., assistant office engineer, 12 m	2,460	00
Strome, I. R., assistant hydraulic engineer, 12 m.	2,580	00
Sutherland, N. M., assistant hydraulic engineer, 12 m.	2,580	00
Switzer, E. J., junior irrigation engineer: 3 m., at $1,920, 9 m., at $2,040, bonus, $60.75	2,070	75
Temple, Miss W., stenographer-bookkeeper: 9 m., at $1,080, 3 m., at $1,140; bonus, $72	1,167	00
Wade, A. J., draughtsman: 3 m. at $1,320, 9 m. at $1,380	1,365	00
White, R. J. G., head clerk, 12 m.	2,880	00

Irrigation Surveys—Concluded—**Arpentages d'irrigation**—Fin	$	cts.
Salaries at Calgary—*Concluded.*		
Wilson, J. L., junior draughtsman: 12 m., less 2 d., at $1,200, bonus, $59.68 (superannuated April 1, 1924)	1,253	23
Wotherspoon, W., assistant hydraulic engineer, 12 m	2,460	00
Instrument men, $2,609; helpers and engineering helper, $289.40; cooks, $1,670.75; labourers, etc., $8,920.75	13,489	90
Surveys, travel, etc.—Arpentage, frais de voyage, etc.—		
Burfield, F. R., travel	445	72
Chadwick, W.: travel, $790.99; labour building weirs, $21.70; equipment, $16.99; material, $35.20	864	88
Cooper, H. J.: travel, $218.30; provisions, $282.05; equipment, $30.90; team and wagon, 4 d., $28; travelling expenses Ottawa to Calgary-Edmonton, $134.20; Calgary to Edmonton, $111.85; sundry items, $93.97	899	27
Fetterly, P. A.: travel, $474.26; board and lodging, self and assistant, $910.70; sundry supplies and expenses for soil testing, $106.35	1,491	31
Flemons, R. G.: travel, $34.18; stationery, etc., $14.30	48	48
French, M. H.: travel, $566.13; board and lodging, self and assistant, $682.75; provisions, $77.35; sundry labour, $44.15; miscellaneous items, $87.88	1,458	26
Houston, H. C., travel	28	00
Hutcheson, W. B.: travel, $284.22; sundry items, $17.76	301	98
Jacobson, W. L., travel	32	85
Jaffary, J. E.: travel, $727.33; motor mileage, $156.85	884	18
Jennings, P. J.: travel, $418.36; motor mileage, $307.12; sundry items, $16.80	742	28
McAllister, C. B.: travel, $963.76; labour and equipment building weirs, $86.50; sundry items, $101.34	1,151	60
McFarlane, W. T.: travel, $594.89; hardware, tools, etc., $24.25; labour, $66.75; sundry items, $55.54.	741	43
McGillivray, L. A., hospital and medical expenses of A. E. Hudson	212	75
Marshall, M. H.: travel, $612.22; tools, harness and packers' supplies, $320.91; provisions, $1,032.95; sundry items, $203.73.	2,169	81
Meek, V.: travel, $838.22; sundry items $23.40	861	62
Moore, C. M.: travel, $389.77; board and lodging, self and assistant, $1,226.70; sundry items, $35.31	1,651	78
Russell, B.: travel, $398.26; sundry items, $34.39	432	65
Snelson, W. H.: expenditure at Brooks Experimental Farm: travel, $1,176.94; various labour, $2,303.86; building material, $173.45; equipment, $480.29; provisions, $1,170.56; freight and express, $127.35; sundry items, $415.58	5,848	03
Spreckley, J. A., travel	21	90
Strome, I. R.: travel, $210.50; provisions, $103.29; sundry items, $141.30	455	09
Sutherland, N. M.: travel, $222.06; provisions, $182.65; equipment, $32.50; sundry items, $60.63	497	84
Switzer, J. E., self and party: travel, $1,190.84; board and lodging, $431.20; provisions, $1,824.66; equipment, $415.20; express and freight, $460.40; sundry items, $124.40	4,446	70
Wotherspoon, W.: travel, $293.69; board and lodging, self and assistant, $983.45; sundry items, $82.13	1,359	27
Special Services—Services spéciaux		
Province of Alberta, two-thirds of cost of building protection dyke at High River	2,881	63
	160,508	78
LESS—		
Balances in hands of engineers, Mar. 31, 1923 (Page K—120)	$ 3,350 00	
Alberta Government Telephones, refund of overcharge in May and June accounts, 1922	10 00	
Carswell, J. A., refund overpayment of salary, Feb. 1, 1923	105 00	
Imperial Oil, Ltd., refund of overcharge in 1922	4 25	
Snelson, Mrs. W. H., payment for board at Brooks Farm	124 68	
Amounts received for preparation of plans, etc	470 30	
Sale of Ford cars, 3, $200; sale of democrat, $12	212 00	
Sale of produce, etc., from Brooks Farm	406 66	
Provisional Bonus Allowance (Page K—107)	3,656 91	
		8,339 80
Total.		152,168 98

Reclamation by Drainage—Mise en état de culture par drainage

Salaries at Ottawa.....(Page K—23)	46,136	41
Department of Public Printing and Stationery, printing, stationery, etc.....	374	26
Sundry payments: express, freight, etc., $438.38; instruments supplied, $199.65; small items, $131.96	769	99
Waterhen Lake Drainage Project—Etude du drainage du lac Waterhen		
Wright, A. C., assistant hydraulic engineer: travel, self and assistant, $914.03; wages, labourers, etc., $1,139.25; camp equipment, $310.75; provisions, $1,416.20; sundry items, $251.13	4,031	36
W. A. Weatherby: contract for fencing on lake, main and marsh canals, 3,395.94 rods, $3,294.06; extras, $175.85; pasturage, $190.25.....	3,660	16
Survey of right of way of the Waterhen lake main canal: field work, J. E. Morrier, at $15 per d., $645; assistant at $6 per d., $252; board, 35 d., $153.50; draughting registration plans, 4 sets, $304; calculation, 42 hr., $126; hire of motor car, $191.50; survey posts, 231, $138.60; travelling expenses, $34.80; sundry items, $41.18; total, $1,886.58, less $1,386.58 paid in 1924-25	500	00
Advertising, etc.	356	84
Pedlar People, Limited, Oshawa, culvert pipe, 176 ft.....	929	28
Province of Saskatchewan, Department of Highways: foreman at $6.50 per d., $286; bridgemen, at $5 per d., $431.25; at $4, $419; man and team at $6 per d., $522; cooks at $3.50 per d., $146.25; freight, $741.93; hardware, $137.35; lumber, $655.34; rent of tents, tools, etc., $102; steel plates, 30, $49; hire of motor cars, 44 d., $88; small items, $63.95.....	3,642	07
Victoria Foundry Co., Limited, Ottawa, automatic flap gates, 4.....	625	00
Claims held for settlement (Lount contract): C. S. Lowrie, $38; Riva Lyone, $88; W. L. McGregor, $50 (See Auditor General's Report, 1922-23, Page K—121).....	176	00
Surveys, Travel, etc.—Arpentages, frais de voyages, etc.		
Horsey, G. F., hydraulic engineer: travel, self and assistants, $1,714.50; wages, labourers, etc., $4,584; camp equipment, $766.72; express and freight, $215.83; provisions, $2,581.71; team hire, $228.50; sundry items, $171.19....	10,262	45
Sutherland, N. M., assistant hydraulic engineer, medical treatment, etc.....	530	30
Tempest, J. S., supervising hydraulic engineer: travel, self and assistants, $1,665.65; freight charges on ditch machine, $545.25; rental of cable ditching machine, $500; wire cable, 2,080 ft., $249.60; sundry items, $191.40.....	3,151	90
Warren, W. C., assistant hydraulic engineer: travel, self and assistants, $716.95; wages of labourers, etc., $1,760; camp equipment, $707.35; express, freight, etc., $109.11; horse feed, etc., $367.50; sundry items, $123.65.....	3,784	56
Whittaker, D., junior engineer: travel self and assistant, $1,715.51; wages of labourers, $116; team hire, $80; sundry items, $77.41.....	1,988	92
Travelling expenses: R. T. Blair, $105.05; O. W. Brooks, $99.20; H. P. Cram, $494.10; S. G. Dawson, self and assistants, $1,631.65; R. T. Goldie, $100.48; R. McDowell, $101.80; A. Paterson, $77.78; G. S. Stevenson, $101.40.....	2,711	46
Adjustments—Rectifications		
Refunds of amounts received to cover estimated cost of drainage applications subsequently cancelled.....	85	75
	83,716	71
LESS—		
Amounts received to cover estimated cost of drainage, preparation of plans, etc.....	110	00
Total.....	83,606	71

Migratory Birds Convention Act—Loi conventionnelle des oiseaux migrateurs

Salaries at Ottawa.....(Page K—24)	3,840	00
Travelling expenses of Ottawa officials: L. H. de Puyjalon, $197.05; H. Lloyd, $187.83.....	384	88
Bird wardens, game officers, etc.—		
Adams, A., special game officer, Chatham, N.B.: May 3 to June 10, Sept. 4 to 30, March 24 to 31, at $1,080, $218.42; bonus, $33.31; expenses, $169.25.....	420	98

Migratory Birds Convention Act—Continued **Loi conventionnelle au sujet des oiseaux migrateurs**—Suite	$ cts.
Bird wardens, game officers, etc.—*Continued.*	
Anderson, F. G., assistant migratory bird warden, Penticton, B.C.: Nov. 7 to March 31 at $1,080; bonus, $126; motor mileage, $154; provisions, etc., $19.85	731 85
Armstrong, M. W., special game officer: season 1923, $200; camp equipment, $155.45; provisions, $80.52; travelling expenses, $180.73; hospital treatment (O.C. Feb. 15, 1924), $35	651 70
Barker, F. W., assistant migratory bird warden, Sheffield, N.B.: Aug. 2 to March 31 at $1,080; bonus, $209.15; expenses, $615.04	1,541 29
Bayley, I. A., assistant migratory bird warden, North Sydney, N.S.: Aug. 9 to March 31 at $1,080; bonus, $203.23; travelling expenses, $631.15; motor mileage, $366.74	1,897 89
Bishop, J. G. R., migratory bird warden, Etzikom, Alta.: 12 m., $125; travelling expenses, $155; outboard motor, $124	404 00
Calvert, E. W., special game officer, Harrow, Ont.: season 1923, $200; travelling expenses, $207.65; camp supplies, $142.34; small items, $63.27	613 26
Christie, R. T., assistant migratory bird warden, Windsor, N.S.: April 1 to Sept. 8 at $1,260; bonus, $130.35; travelling expenses, $786.15; small items, $36.06	1,505 56
Clements, A. A., assistant migratory bird warden, Hebron, P.E.I.: Mar. 15-31 at $1,080; travelling expenses, $12.20	61 55
Colbran, B., assistant migratory bird warden, Windsor, N.S.: Nov. 5 to Mar. 31 at $1,080; bonus, $127.75; travelling expenses, $545.85; small items, $29.50	1,141 10
Cook, G. I., caretaker, Bashaw, Alta.: 12 m., $125; expenses, $124	249 00
Côté, E., migratory bird warden, Okanagan Falls, B.C.: April 1-30 at $360.	25 00
Darisse, L., special game officer, St. André de Kamouraska, Que.: season, 1923	200 00
De Vany, J. L., assistant migratory bird warden, Annapolis Royal, N.S.: 9 m. at $1,260, 3 m. at $1,320; bonus, $292.50; travelling expenses, $749.47; board and lodging, $557.45; small items, $65.18	2,939 60
Farley, F. L., migratory bird warden, Camrose, Alta.: 12 m., $125; expenses, $80	205 00
Glennie, A., migratory bird warden, Walsh, Alta.: 12 m., $125; expenses, $12	137 00
Hamilton, E., assistant migratory bird warden, Seal Island, N.S.: Dec. 10 to Mar. 31 at $50	15 46
Hardy, A. F., special game officer, Alberton, P.E.I., May 1-31	20 00
Haultain, C. F., special game officer, Seven Islands, Que.: season, 1923, $200; travelling expenses, $311.83; provisions, etc., $165.17	677 00
Jay, E. I., special game officer, Mt. Stewart, P.E.I.: 2 m. to July 3 at $1,080; travelling expenses, $45.48	225 48
Johnson, W., special game officer, Port Elgin, N.B.: Aug. 6-31, Sept. 1-15, Nov. 20 to Dec. 10, Mar. 24-31 at $1.080; travelling expenses, $107.99	313 73
Leard, C. R., special game officer, Alberton, P.E.I.: May 7 to June 6 at $240	20 13
Lewis, H. F., migratory bird warden, Ottawa: 12 m., $1,920; bonus, $63; travelling expenses, $1,172.41; equipment for camp, $156.94; provisions, $132.97; small items, $123.08; expenses of motor boat *Perroquet*: boatmen at $2.50 per d., $307.50; repairs and equipment, $433.24; sundry labour, $74	4,383 14
Lidstone, S. H., special game officer, Tyne Valley, P.E.I.: May 7 to June 10 at $1,080; travelling expenses, $45	147 58
Loughlin, P., special game officer: Belmont, P.E.I.: April 25 to June 10, Mar. 15-31 at $1,080; travelling expenses, $23; wages of boy, patrol work, 12 d., $18	228 35
MacFadyen, J. G., special game officer, Charlottetown, P.E.I.: May 4 to July 3, Mar. 15-31 at $1,080; travelling expenses, $14.75	244 10
MacFadyen, M., assistant migratory bird warden, Canoe Cove, P.E.I.: Mar. 25-31 at $1,080; travelling expenses, $8.50	28 82
McEachern, R., assistant migratory bird warden, Savage Harbour, P.E.I.: Mar. 15-31 at $1,080; travelling expenses, $19.70	69 05
McKenzie, G. W., assistant migratory bird warden, French River, P.E.I.: Mar. 15-31 at $1,080; travelling expenses, $75.90; trapping geese, 16 d., $48	173 25
Miner, J., game warden, Kingsville, Ont., 12 m	500 00
Montgomery, J. J., migratory bird warden, Innisfree, Alta.: 12 m., $125; sundry expenses, $232.25	357 25
Morrison, T. W., assistant migratory bird warden, Flat River, P.E.I.: Mar. 15-31 at $1,080; travelling expenses, $4.38	53 73

Migratory Birds Convention Act—Concluded **Loi conventionnelle au sujet des oiseaux migrateurs**—Fin	$	cts.
Bird wardens, game officers, etc.—*Concluded.*		
Moses, A. L., special game officer, Grand Manan, N.B.: salary for season, May 18 to Aug. 24, $200; travelling expenses, $368.01; equipment and provisions, $149.36; small items, $63.34	780	71
Munro, J. A., migratory bird warden, Okanagan Landing, B.C.: 12 m., $1,920; bonus, $63; travelling expenses, $780.75; removal expenses, $144.55; expenses Vancouver to Ottawa and return, $444.11; Ford touring car, $627 less $400 for used car; supplies and repairs for car, $317.83; provisions, $30.03; freight and express, $278.45; stenographic services, $163.62; labour at $3 per d., $66; travel, $52.65; small items, $187.50	4,675	49
Murdock, S. C., migratory bird warden, Tofield, Alta.: April 1 to Nov. 30, less 16 d. at $125; travelling expenses, $19.90; outboard motor, $124	221	70
Nickerson, J. L., assistant migratory bird warden, Mud Island, N.S.: Dec. 10 to Mar. 31 at $100	30	91
Pidcock, H., assistant migratory bird warden, Kingsville, Ont.: Nov. 5 to Dec. 15 at $1,080; travelling expenses, $21.30; provisions, $12	154	85
Profit, G. H., special game officer, Alberton, P.E.I.: May 9 to June 9 at $240	20	84
Rowe, P. G., assistant migratory bird warden, Coleman, P.E.I.: April 1 to July 22 at $1,260; bonus, $92.12; travelling expenses, $260.71	742	35
Silliker, W. G., special game officer, O'Leary, P.E.I.: May 1 to June 10 at $1,080, $120; travelling expenses, $92.60	212	60
Smith, H. A. P. (deceased), assistant migratory bird warden, Digby, N.S.: April 1-30, $105; bonus, $24.75; travelling expenses, $37.33; medical and funeral expenses (O.C. Nov. 19, 1923), $266.92	434	00
Tufts, R. W., migratory bird warden, Wolfeville, N.S.: 12 m., $1,920; bonus, $63; travelling expenses, $713.70; board and lodging, $603.55; motor mileage at 11c. per mile, $251.90; special patrols, $106.50; automobile supplies and repairs, $412.97; postage, $102.35; telephone and telegrams, $346.71; small items, $153.54	4,674	22
Walker, A. I., migratory bird warden, Lac la Biche, Alta., 12 m	125	00
Weir, J. A., special game officer, Charlottetown, P.E.I., April 26 to May 25 at $1,080	87	58
Willis, R. B., assistant migratory bird warden, Halifax, N.S.: Aug. 7 to Dec. 31 at $1,080; bonus, $126.17; travelling expenses, $379.64	938	39
Winson, J. W., special services, lecturing	24	10
General expenses—		
Dept. of Public Printing and Stationery: printing, $4,890.30; stationery, $992.16	5,882	46
National Association of Audubon Societies, New York: 60,000 colour plates, leaflets, etc	1,388	30
Miscellaneous items: autographic kodak, $156.94; branding ducks at $3 per d., $54; canoe, $62; freight and express, $467.21; inspecting and feeding ducks, $120; motion picture films, $560.37; telegrams, $180.05; travelling expenses of photographer, $171.83; items under $50, $645.90	2,418	30
Payments to provincial representatives attending conference of game officers at Ottawa, Feb. 5-8, 1924: transportation and allowance of $5 per diem.: J. A. Bellisle, Quebec, $47.65; F. Bradshaw, Regina, $187.65; G. F. Borden, Fredericton, $70.05; M. B. Jackson, Victoria, $299.30; B. Lawton, Edmonton, $70.65; A. E. Morrison, Charlottetown, $91.95; G. H. Rapsey, Toronto, $36	803	25
Balances on hand Mar. 31, 1924: B. Colbran, $104.55; J. W. Morrison, $45.62; J. A. Weir, $10; R. B. Willis, $128.12	288	29
Lloyd, H., balance due him Mar. 31, 1923	4	03
Balances refunded to Casual Revenue in 1924-25: A. Adams, $45.75; F. Barker, $95.06; E. W. Calvert, $48.08; B. Colbran, $120.10; W. Johnson, $50; P. Loughlin, $32; J. G. McFadyen, $41.90; M. McFadyen, $41.50; G. W. McKenzie, $31.35; R. B. Willis, $21.88	527	62
	48,841	72
Less—		
Balances due wardens, Mar. 31, 1924: F. G. Anderson, $35.15; I. A. Bayley, $47.89; R. W. Tufts, $171.22	254 26	
Provisional Bonus Allowance (Page K—107)	1,554 33	
	1,808	59
Total	47,033	13

Canadian National Parks—Parcs nationaux canadiens	$ cts.
General Expenses—Dépenses générales	
Services at Ottawa..... .....(Page K—23)	49,910 56
Dept. of Public Printing & Stationery: printing, stationery, etc.....	15,004 87
Guinn, W. J. & Sons, Edmonton, tanning buffalo hides, 103.....	1,230 00
Kingston Penitentiary: canvas tanks, 4 at $16; tents, 71, $3,132.96; tepees, 6 at $18.50; small items, $90.13; total, $3,398.09, less $2,974.76, cost of material paid for by Parks Branch.....	423 33
St. Vincent de Paul Penitentiary: handles for tools, $66.92; pack saddles, 22, $432; freight, $54.44; small items, $19.95.....	573 31
Turner (J. Spencer) Co., Hamilton, duck, 7,808⅓ yd.....	3,636 83
Vilas (W. F.) Co., Cowansville, enamel signs, 508 at $1.60.....	812 80
Wolfe & Hine, Edmonton: mounting animals and heads, $3,290; crating, etc., $314.50	3,604 50
Freight and express: American Railway Express Co., $685.91; Canadian National Express Co., $1,402.33; Canadian National Railways, $370.06; Canadian Pacific Railway Co., $362.39; Dominion Express Co., $894.64....	3,715 33
Travelling expenses: T. Adams, $70.26; W. D. Cromarty, $440.90; T. S. Mills, $23.95; R. A. Shaver, $172.90; N. C. Sparks, $46.58.....	754 59
Telegrams: Canadian National Telegraph Co., $1,524.88; Canadian Pacific Railway Co.'s Telegraph, $915.54.....	2,440 42
Payments under $500: badges, $211.95; brass plates and tags, $217.50; engine repairs and accessories, $125.12; freight and cartage, $120.11; hose nozzles, $77; lithographed signs, $275.40; lumber, $54.02; motor license plates, $64; mounting buffalo head, $60; packing engines, $86.04; premium on bonds, $444.96; writing special article, $200; tent cloth, $105.28; tanning buffalo hides, $61; union jacks, $688.60; items under $50, $618.23.....	3,409 21
Publicity—Publicité	
Travelling expenses: J. C. Campbell, $1,760.23, less $292.28 paid in 1922-23; W. D. Cromarty, $42; F. G. Forster, $1,510.63, less $254.38 paid in 1922-23; J. Rigby, $1,826.36, less $254.38 paid in 1922-23; T. T. Shields, $279.20.....	4,617 38
Associated Screen News of Canada, Montreal: motion picture films, 7, $466.73, small items, $106.59	573 32
Brewster, F., Jasper, hire of horses and equipment for motion picture party....	1,059 50
Dept. of Trade & Commerce: printing films, 38,091 ft., $2,556.87; small items, $5.35	2,562 22
Oliver, W. J., Calgary: negatives of various parks, highways, etc., 341, $2,003; services at buffalo killing, and hire of movie camera, $308.50.....	2,311 50
Payments under $500: advertising in Ackerman's "Sportsmen's Guide," 2 pages, $167.85; attractoscope, $225; boxes, 135, $234.10; enlargements, 90, $202.50; maps and booklets, 1,200, $300; repairs to motion picture projector, $97.60; items under $50, $198.64	1,425 69
Historic Sites and Monuments—Sites et monuments historiques	
Caretakers—	
Blanchet, L. J., Fort Chambly: 12 m., $1,080; bonus, $315.....	1,395 00
Bransconnier, V., Fish Creek, April 15 to Mar. 31 at $50.....	48 05
Bryson, J. D., Fort Chateauguay, 12 m.....	25 00
Craig, R. J., Glengarry House, Oct. 1 to Mar. 31 at $25.....	12 50
Desmarais, M., Madeleine de Vercheres, May 29 to Mar. 31 at $25.....	21 03
Johnston, G. A., Fort Wellington, Sept. 1-30 at $120, Oct. 1 to Dec. 31 at $300	85 00
McDonald, L. W., Fort Edward, 12 m.....	180 00
MacPherson, D. J., Glengarry Cairn, 12 m.....	25 00
Marchand, E., Les Vieilles Forges, Nov. 1 to Mar. 31 at $25.....	10 42
Matthews, R., Cook's Mills, Sept. 22 to Mar. 31 at $25.....	13 12
Michelin, W., Three Rivers, Aug. 25 to Mar. 31 at $25.....	15 05
Norton, F., Jesuit Mission at St. Marie, Christian Island, Sept. 1 to Mar. 31 at $25	14 58
Papineau, C. A., Fort Lennox: April 1 to Sept. 30 at $960, Oct. 1 to Mar. 31 at $1,020, $990; bonus, $315.....	1,305 00
Reid, R., Fort George, Feb. 1 to Mar. 31 at $25.....	4 17
Shriner, J. W., Beaver Dams, Oct. 1 to Mar. 31 at $25.....	12 50
Townshend, C. B., Fort Cumberland, June 18 to Mar. 31 at $50.....	39 31
Van Allen, W. A., Chrysler's Farm, 12 m.....	25 00

Canadian National Parks—Continued—**Parcs nationaux canadiens**—Suite	$	cts.
Historic Sites and Monuments—Concluded—*Sites et monuments historiques*—Fin		
Travelling expenses: J. H. Byrne, $321.96; J. H. Coyne, $269.98; E. Cruikshanks, $219.10; J. P. Edwards, $180.65; F. W. Howay, $374.70; A. F. Hunter, $7.50; T. S. Mills, $28.78; S. O. Roberts, $693.20; J. C. Webster, $157.60..	2,253	47
Fosberry, E., Ottawa: inspecting tablets, 27 at $5; repairing plaster models, 4, $452.50	587	50
Payments under $500: express and freight, $73.51; stone for historic sites, $325; items under $50, $100.34; total $498.85, less $132.50, cost of repairing models of historic sites	366	35
Miscellaneous expenses at various historic sites: Batoche, $115; Battleford, $144.46; Beaver Dams, $317.85; Beechwoods, $54.58; Chrysler's Farm, $46.69; Cook's Mills, $370.84; Cut Knife Hill, $180.62; DeMeuron Point, $98.50; Eccles Hill, $2.90; Fish Creek, $711; First Printing Press, $164.08; First Royal Dockyard, $166; Fort Chambley, $893.42; Fort Charnisay, $159.59; Fort Cumberland, $940.68; Fort Edward, $492.50; Fort Gaspereau, $144.90; Fort George, $602.78; Fort Langley, $156.85; Fort Laprairie, $550.26; Fort Latour, $159.60; Fort Lawrence, $391.34; Fort Lennox, $1,337.16; Fort Livingstone, $454.13; Fort Moncton, $318.32; Fort Wellington, $531.47; Fort Yale, $148.57; Frog Lake Massacre, $169.60; Glengarry Cairn, $521.20; Glengarry House, $113.83; Les Vieilles Forges, $316.82; Logan Park, $2; Louisburg, $21; Martello Tower, $2.85; Nootka Sound, $166.51; Northwest Rebellion, $44.98; Port Dover, $996.98; Port Royal, $203.70; Prince George, $137.54; Prospect Point, $160.99; St. Ignace, $575.18; Sault St. Marie, $472.02; St. Marie II, $411.50; Second Battle of Laprairie, $235.60; Seven Oaks, $350; Shelburne, $749.84; Three Rivers, $417.93; Windmill Point, $168.95	15,893	11
Antelope Park—Parc aux Antilopes		
McHugh, E., warden: 12 m., $1,200; bonus, $297	1,497	00
Payments under $500: labour, etc., $96.50; oat sheaves, 800, $40; split cedar posts, 400 at 24c., $96.	232	50
Buffalo Park, Wainwright—Parc aux Bisons, Wainwright		
Smith, A. G., supervisor: 12 m., $2,100; bonus, $60	2,160	00
Alexander, O. E., caretaker, 12 m	180	00
Cotton, E. J., warden: 12 m., $1,620; bonus, $162	1,782	00
Davidson, D. W., caretaker: 12 m., $1,200; bonus, $279	1,479	00
Dunning, H. F., warden: 9 m. at $1,200, 3 m. at $1,320; bonus, $292.50	1,522	50
Frickleton, E. R., account clerk, 12 m	1,260	00
Pilgrim, H., engineer, Feb. 5 to Mar. 19 at $1,500	184	36
Walker, H. B., farm foreman: 12 m., $1,500; bonus, $150	1,650	00
Carpenters, $4,105.49; carpenters' assistants, $257.40	4,362	89
Subforemen, $819.10; checkers, $402.36	1,221	46
Paylists of labourers, etc., total, $17,638.99, less $4,982.65, board and stores supplied employees.	12,656	34
Travelling expenses: E. J. Cotton, $130.05; D. W. Davison, $245.74; E. R. Frickelton, $20.57; H. M. Robinson, $363.70; A. G. Smith, $687.15; W. Treffry, $80.75, unexpended balance deposited to Casual Revenue 1924-25, $44.25; H. B. Walker, $585.28	1,970	86
Armstrong, A. C., Wainwright: coarse salt, $830.08; small items, $60.73	890	81
Atlas Lumber Co., Wainwright: coal, 106.565 tons, $684.05; crates for buffalo, $69.85; lumber and building material, $845.45; paint, etc., $254.30; small items, $35.70	1,889	35
Butchers & Packers Supplies, Calgary: beef travellers, $272; track scale, $190; track hangers, $180.60.	642	60
Canadian National Railways: express and freight, $5,422.58; telegrams, $56.25...	5,478	83
Conroy, D. E., Edmonton, fence posts, $1,068.66, less $342.63, freight	726	03
Crane Ltd., Calgary: piping, $616.45; valves, $204.37; small items, $33.19	854	01
Dreger, A., Wainwright: threshing oats, 23,143 bush., $1,504.30; small items, $14.25.	1,518	55
Elder, O. J., Wainwright: automobile repairs and accessories, $53.95; loading meat on cars, $2,698.14; "Oliver" plough, $117.30; small items, $73.45	2,942	84
Felix, Mrs. N.: meals, 7,755, $2,338.85; small items, $2	2,340	85
Ford Motor Co., Calgary: Ford touring car, $620, Fordson tractor, $463.21, total $1,083.21, less $375, allowance for used car	708	21

Canadian National Parks—Continued—**Parcs nationaux canadiens**—Suite	$ cts.
Buffalo Park, Wainwright—Concluded—*Parc aux Bisons, Wainwright*—Fin	
Gorman's Ltd., Edmonton: boiler, incinerator, and various equipment for slaughterhouse, $5,832.40, less $414.73, freight	5,417 67
Grayston, Mrs. F., Wainwright: meals, 5,958, $1,820.20; small items, $18.20	1,838 40
Imperial Lumber Co., Wainwright: lumber and building material, $4,685.90; small items, $69.75.	4,755 65
Imperial Oil Co., Edmonton: gasoline, $472.02; polarine, coal oil, etc., $395.15	867 17
MacKay Coal Co., Wainwright, coal, $888.25, less $186.25, freight	702 00
Mitchell & Walker, Edmonton: erecting abattoir, $1,875; piping and steam fitters' supplies, $197.70.	2,072 70
Revillon Wholesale Ltd., Edmonton: salt, $1,152.50; staples, $62.30; small items, $115.12.	1,329 92
Robinson, (Bruce) Distributors Ltd., Calgary: Delco lighting plant, $710; electric wiring as per contract, $620.	1,330 00
Scoffield, A., Wainwright: binder, $228.50; harness supplies and repairs, $175.10; hardware and tools, $273.85; small items, $116.40.	793 85
Treffry, Mrs. W., Wainwright, meals, 2,409	722 70
Wainwright Machine Shop, automobile and truck repairs and accessories	612 69
Wainwright Sheet Metal Works: automobile hire, $61.60; closet, pump, and plumber's supplies, $827.27; galvanized iron, $113.60; hose, $56.50	1,058 97
Washburn, W. E., Wainwright: hardware and tools, $734.43; stoves, $105.50; small items, $260.51.	1,100 44
Payments under $500 ($7,463.50)—	
Angle iron racks, $207; barking posts, $199.44; binder twine, $89.40; black smithing, $434.05; board, horse feed, and provisions, $363.85; collecting buffalo skulls, $78.80; cord casings, $60.57; digging wells, $149.60; drafting plans, $111; express, $316.04; fence posts, $697.50	2,707 25
Farm implements, etc., $347.30; hardware and tools, $349.33; harness, etc., $197; haulage and team hire, $809.02; jacket kettle, $256; lard press, $60; loading cars, $419.56; mattresses, $67.20; Otis Fensom elevator, $412.50; painting cottage, $136.47; ploughing fire guards, $222.75	3,277 13
Railswitches, $73.15; salt, $210; tables, $108; telephone rent and tolls, $133.10; electrical goods, $123.25; veterinary services, $86.50; repairs to vehicles, etc., $164.13; items under $50, $951.79, total, $1,849.92, less freight, $370.80.	1,479 12
Expenses in connection with the manufacture of pemmican—Frais de préparation du pemmican—	
Travelling expenses, etc., H. E. Sibbald	1,435 11
Wages of employees.	4,649 43
Duclos, A. S., slaughtering and dressing 1,847 buffaloes at 1⅛c. per lb	14,938 04
Edmonton Cold Storage Co.: storage of buffalo meat, etc., $15,042.30; loading cars, $636; office rent, 3 m. at $25; express and cartage, $276.83	16,030 13
Fraser, D. R. & Co., Edmonton: building material, $208.39; roofing and lumber, $1,219.01; sacks, $1.60	1,429 00
Gainers Ltd., Edmonton: tallow, $508.02; small items, $8.20	516 22
Guinn, W. J. & Sons, Edmonton, dressing buffalo robes, etc	976 80
Payments under $500: butcher's coats, $64; canvas, $120; cleaning and tanning skins, $412.50; coal and wood, $193.08; cutter, $200; express, freight, and cartage, $435.32; gasoline engine and gasoline, $230.94; grinder, $100; grinding meat, $226; hardware and tools, $454.81; heaters and tank, $107.70; hides for wrapping 22,112 lb., $1,444.57; lots, 9-15 block 55, $210; lumber, $169.52; plumbers' supplies and repairs, $170.60; sacks, $457.80; tallow, $570.30; tables, $201.55, small items, $522.72; total, $6,291.41, less $12 for containers returned	6,279 41
Elk Island Park, Lamont—Parc de l'île aux Elans, Lamont	
Coxford, A., park overseer: 12 m., $1,800, bonus, $60	1,860 00
Greening, E. O., warden: Jan. 14 to Mar. 31 at $1,200, $258.06; bonus, $63.87	321 93
Kennedy, J., warden, 260 h	100 00
McKellar, J., warden, 260 h	100 00
Zahara, P. A., warden: April 1 to Dec. 14 at $1,320, $929.68; bonus, $196.50	1,126 18
Carpenters, $644.82; foreman, $1,244.50; labourers, $6,937.49	8,826 81
Travelling expenses: A. Coxford, $47.60; P. A. Zahara, motor mileage, 164 miles at 13c.	68 92
Clark, W. H. & Co., Edmonton, building material for stable and cabin	2,290 61

Canadian National Parks—Continued—**Parcs nationaux canadiens**—Suite	$ cts.
Elk Island Park, Lamont—Concluded—*Parc de l'île aux Elans, Lamont*—Fin.	
Kroening, M. Lamont: Ford car, $570; automobile repairs and accessories, $247.35.	817 35
Oster, C. H., Good Hope: payment for 140 acres of land and improvements thereon, $4,000; small items, $38.40.	4,038 40
Permanent Construction Co., constructing fence at Elk Island Park as per contract: cutting and clearing land at $40 per acre, $3,900.72; stumping and grubbing at $65 per acre, $1,723.54; ploughing fire guard, 23.8 miles, $238; constructing fence, 7,603.8 rods, $9,428.71; fencing sloughs, $333.60; rock back fill, $3.41.	15,627 98
Carnia Fence Co.: wire fence, 7,700 rods, $9,548; barbed wire, 98 spools, $529.20; gates, 3, $52.50; staples, 25 boxes, $147.50; small items, $73.80	10,351 00
Payments under $500—advertising, $105.60; automobile repairs and accessories, $153.94; blacksmithing, $184.55; coal, $72; coal oil and gasoline, $215.77; freight, $170.24; harness, $168; horse feed and stabling, $199.96; lumber, fence posts, etc., $777.95; painters supplies', $58.35; salt, $88; tools and repairs, $68.70; wall paper, $60; items under $50, $210.43; total, $2,533.49; less 95c., express on automobile casings	2,532 54
Fort Anne Park, Annapolis Royal, N.S.—Parc Fort Anne, Annapolis Royal, N.-E.	
Buckler, J., caretaker: 12 m., $1,080; bonus, $315	1,395 00
Fortier, L. M., travelling expenses	44 30
Rippey, S., Annapolis Royal: installing lights, $575; installing water pipe, $110.	685 00
Payments under $500: coal, $52.27; installing furnace, $200; items under $50, $510.21	762 48
Glacier Park—Parc Glacier	
Russell, E. N., superintendent (salary under Yoho Park)	
Cummings, T. G., warden, 9 m. to Dec. 31 at $1,320	990 00
Fraser, R., acting park warden, 10 d. in June at $3.75	37 50
Hartley, W. H., warden, 9 m. at $1,320, 3 m. at $1,440	1,350 00
Soper, A. J., acting warden, 3 d. in July at $3.75	11 25
Steventon, G., caretaker: 6 m. to Oct. 31 at $1,200; bonus, $30	630 00
Williamson, W., warden, 12 m	1,620 00
Cooks at $3.75 per d., $414.37; foremen at $4.75 per d., $453.62	867 99
Labourers, etc., $3,656.79, less $649.17, board and stores supplied employees.	3,007 62
Travelling expenses: T. G. Cummings, $22.85; J. M. Giddie, $102.75; C. Hack, $22.05; W. N. Hartley, $30.55; C. H. Lougheed, $6.85; E. N. Russell, $132.42; W. Williamson, $18.28	335 75
Morris Supply Co., Glacier: cook stove, $80; fire extinguishers, $66; hardware and tools, $351.70; provisions, $482.10; small items, $191.75	1,171 55
Payments under $500: express and freight, $181.31; hardware paint and tools, $131.08; hire of pack ponies, and horses, $130.50; lumber, etc., $250.19; provisions, $185.95; items under $50, $276.20	1,155 23
Jasper Park—Parc Jasper	
Rogers, S. M., superintendent, 12 m	2,700 00
Bigly, E. J., warden: 12 m., $1,620; bonus, $162	1,782 00
Booker, T. E., clerk: 11 m., to Mar. 31 at $960, $880; bonus, $288.75	1,168 75
Brasnett, E. H., warden: 9 m., at $1,440, 3 m., at $1,560; bonus, $246.24	1,716 24
Bruce, W., warden: 6 m., to Sept. 30 at $1,200; bonus, $26.67	626 67
Burrows, C. E., clerk-stenographer: April 1-30 at $1,260, $105; 342 h. at 45c., $153.90; bonus, $24.75	283 65
Busby, G., warden, 12 m., $1,620; Davis, H. S., warden, 12 m., $1,620	3,240 00
Charlton, G. H., senior account clerk, 6 m., at $1,440, 6 m. at $1,500	1,470 00
Duncan, C., golf professional, 1,606 h. at 60c	963 60
Eley, W., caretaker, 10 h. at 45c	4 50
Fleming, G. R., clerk-stenographer: 3 m., at $1,020, 9 m., at $1,080; house allowance, 12 m., $300; bonus, $279	1,644 00
Greentree, C. W., warden: 12 m., less 18 d., Jan., at $1,320, $1,256.13; bonus, $232.50	1,488 63
Hawkes, W. G. N., warden: 3 m., at $1,200, 9 m., at $1,320; bonus, $15	1,305 00

Canadian National Parks—Continued—**Parcs nationaux canadiens**—Suite	$ cts.
Jasper Park—Continued—*Parc Jasper*—Suite	
Heckley, J. R., timekeeper, 2,016 h. at 45c	907 20
Keable, J., warden: April 14 to Dec. 31, at $1,200, $856.67; overpayment, January retirement fund, adjusted in 1924-25, $5; bonus, $42.83	904 50
Key, M. J., stores clerk: 12 m., $1,320; bonus, $279	1,599 00
Langford, R. W., supervising warden, grade 2: 6 m. at $1,800, 6 m. at $1,920; bonus, $90.96	1,950 96
Lees, H. W., clerk-stenographer: 6 m., at $960, 6 m., at $1,020; house allowance, 13 m., $325; bonus, $288	1,603 00
Lynch, D., warden: 3 m., at $1,320, 3 m., to Mar. 31, at $1,440; bonus, $135	825 00
McDonald, E., warden: 12 m., $1,560; bonus, $202	1,762 00
McLellan, T. D., warden: 3 m., to June 30 at $1,200; bonus, $15	315 00
Macklin, J. W., warden: 3 m., at $1,200, 9 m., at $1,320; bonus, $283.50	1,573 50
Morrison, W. W., warden, 12 m., $1,320; bonus, $279	1,599 00
Patch, R. D., caretaker, 2,030 h. at 45c	913 50
Pratt, F. W., warden: April 3 to Mar. 31 at $1,200, $1,193.33; bonus, $59.67	1,253 00
Simpson, P. E., warden: 12 m., $1,620; bonus, $162	1,782 00
Sivik, F., warden: 9 m., at $1,560, 3 m. at $1,620	1,575 00
Stick, E. M., instrumentman, 246 h. at 45c	110 70
Sullivan, E. A., instrumentman: 3 m. at $1,320, 6 m. to Mar. 31, at $1,280; bonus, $209.25	1,229 25
Wells, W. C., warden: April 3 to Mar. 31 at $1,200, $1,193.33; bonus, $295.35	1,488 68
Blacksmiths, $1,631.65; carpenters, $672.35; cooks, $1,310.62	3,614 62
Foremen, $3,094.35; subforemen, $2,611.70	5,706 05
Garage mechanics, $1,795; stonemasons, $310	2,105 00
Labourers, etc., $59,949.19, less $5,526.67 for board and stores supplied	54,422 52
Travelling expenses: J. Brayton, $33.40; W. G. Hawkes, $65.15; R. W. Langford, $161.80; D. Lynch, $26.50; E. J. H. McDonald, $58.20; J. W. Macklin, $63.65; F. W. Pratt, $39.85; S. M. Rogers, $62.36; P. E. Simpson, $34.40; F. Sivik, $42.90; J. B. Snape, $45.75; E. A. E. Sullivan, $36.50; various employees under $25, $310.43	980 89
Alberta Pacific Grain Co., Calgary, oats, 1,928.18 bush	1,021 94
Canadian General Electric Co., Toronto: cable, $378; conduit, $92.22; cylinder-hone, $60.49; Manley press and engine stand, $223.72; rectifier, $91.34; various electrical supplies, $193.33; small items, $153.10	1,192 20
Canadian National Railways: express and freight, $2,110.55; telegrams, $224.58; repairs to pipe line and dam at Jasper, $105.75; small items, $2.30	2,443 18
Canadian Rogers Sheet Metal & Roofing, Winnipeg, building material	580 00
Coal Sellers Ltd., Calgary: coal, $556.19; freight, $100.62	656 81
Crown Feed & Produce Co., Calgary: hay, $1,648.39; straw, $168.50; small items, $29; total, $1,845.89, less $4.29, freight	1,841 60
Denison & Brittain, Mount Robson: horse and team hire, $505.50; hire of packers, 39 d. at $6	739 50
Dominion Rubber System, Montreal and Calgary: cord casings and tubes, $495.71; repairs to casings, $39	534 71
Ford Motor Co., Calgary: light delivery truck, $463.50; freight, $100	563 50
Hayward Lumber Co., Jasper, lumber, building material, etc	1,338 71
Imperial Oil Ltd., Edmonton: gasoline, $946.39; oil, $267.31; oil drums, $589; freight, $230.39; small items, $47.63; total, $2,080.72, less $635.25, for barrels returned	1,445 47
Jeffrey, W. S., Jasper: kitchen utensils, $50.93; provisions, $1,520.87; small items, $25.50	1,597 30
McDonald & Mason, Jasper: provisions, $3,092.14; small items, $31.23	3,123 37
Marshall Wells Alberta Co., Edmonton: automobile repairs and accessories, $103.59; batteries, $89.70; hardware and tools, $397.59; heaters, $63.50; iron, $82.16; kitchen utensils, etc., $65.94; nails, $225.35; paint and oil, $686.98; roofing, $83.80; spark plugs, $60.40; steel, $50; tanks, $124.80; small items, $321.88; total, $2,355.69, less $13.71, freight	2,341 98
Morris, T. A., Matsqui, hay, 35.0425 tons	928 62
Motor Car Supply Co., Edmonton: Curtis air compressor, $139.64; special drill, $127.89; automobile repairs and accessories, $193.09; small items, $55.09	515 71
Northern Electric Co.: electrical supplies and repairs, $339.29; light hangers, $138.60; telephone sets, $177.36; telephone wire, $619.24; transformers, $154.10; small items, $205.88; total, $1,634.47, less $31.74 paid in 1924-25	1,602 73
Northern Seed Co., Edmonton: hay, $681.20; straw, $798.53; total, $1,479.73, less $496.39, freight	983 34

Canadian National Parks—Continued—**Parcs nationaux canadiens**—Suite	$	cts.
Jasper Park—Concluded—*Parc Jasper*—Fin		
Reo Motor Car Co., Windsor: trucks, 2, $4,063.50; automobile repairs and accessories, $73.36	4,136	86
Rêvillon Wholesale Ltd., Edmonton: blacksmiths' coal, $52; hardware and tools, $180.44; horseshoes, $128.79; kitchen utensils, $67.10; saws, $65.86; small items, $404.41	898	60
Russell, J., Montreal, Shawnee triplex mower	525	00
Smith, W. G., Edmonton: horses, 4, $550; horse feed, $11	561	00
Watson Jack & Co., Montreal: Evinrude high pressure pumps, 3, $1,176; fire hose, $1,842; various fire hose supplies, $329.80; freight, $54.60; small items, $20	3,422	40
Payments under $500: advertising, $97.50; agricultural implements, wagons, etc., $927.10; automobile repairs, etc., $351.73; blacksmithing and repairs, $114.18; blasting supplies, $474.47; board, lodging, provisions and horse feed, $1,221.45; coal, $120.56; drugs, etc., $65.31; freight, $189.17; galvanized pipe, $240.55; grass seed, $247.80; hardware supplies and tools, $555.52; harness supplies, $263.31; hire of horses, pack horses, etc., $253.50; hire of tractor and grader, $74; horses, 10, $489.68; instruments, $49.50; lumber, $446.61; map bond paper, $120.96; postage stamps, $105; roofing, $107.33; stoves, $289.91; tar sand, $193.20; items under $50, $704.51; total, $7,702.85, less $16.46, freight.	7,686	39
Kootenay Park—Parc Kootenay		
Blakley, J. S., caretaker, April 1-23 at $960	61	33
Gordon, A., caretaker: April 10-14 and April 24 to Mar. 31 at $960, $912; bonus, $81.08	993	08
Henderson, G., assistant gate keeper, 76 d. at $4.50, 80 h. at 45c	278	00
Blacksmiths, $24.64; carpenters, $2,100.40; masons, $741.05	2,866	09
Motor mechanics, $14.44; sub-foremen, $448.82	463	26
Labourers, etc., $3,951.14, less $492.45, board and stores supplied	3,458	69
Travelling expenses: C. G. Childe, $63.60; H. J. Jones, $57.61; C. H. McAulay, $27.60; R. S. Stonach, $73.70; E. A. Sullivan, $25.20; J. R. Warren, $83.35; A. E. Welby, $222.83; various employees under $25, $90.30	644	19
Canadian Fairbanks-Morse Co., Montreal: Fairbanks 2-cylinder forest fire high pressure pumps, 3 at $375; small items, $49.70	1,174	70
Crown Lumber Co., Calgary, lumber	1,860	90
Ford Motor Co., Calgary: light delivery truck, $463.50; freight, $94	557	50
Watson Jack & Co., Montreal: Evinrude pump, $392; fire hose and equipment, $2,017.95	2,409	95
Payments under $500: bathing suits, $397.29; building material, $1,456.12; carbolineum, $82.25; coal, $72.88; dynamite, $125.28; express, freight and cartage, $307.46; gasoline, $74.70; hardware and tools and plumbers' supplies, $968.87; hay, $220; provisions, $400.65; quarry tile, $245.25; safe, $70; stoves, $86.88; telephone supplies, $76.65; towels, $74; uniforms, $70.50; items under $50, $497.31	5,226	09
Point Pelee Park, Ontario—Parc de Pointe Pelée, Ontario		
Conover, F. H., superintendent, 12 m	200	00
Finlayson, G., warden: 12 m., $1,560; bonus, $202	1,762	00
Pay-lists of labourers, etc	584	50
Finlayson, G., motor mileage, 1,119 miles at 11c., 117 miles at 15c	140	63
Payments under $500: erecting steel observation tower, $85; lumber, $130.80; services and expenses of surveyor relocating north boundary of Point Pelee Park, $248.90; wild rice seed, 8 bush., $88; small items, $189.77	742	47
Revelstoke Park, B.C.—Parc Revelstoke, Colombie-Britannique		
Maunder, F. E., supervisor: 12 m., $2,100; bonus, $60	2,160	00
Compton, B. W., timekeeper, Aug. 6 to Sept. 6 at $1,200	103	76
Edwards, T., assistant warden, Oct. 1 to Nov. 21 at $1,200	170	00
Moore, W., warden: 12 m., $1,620; bonus, $162; travel, $7.40	1,789	40
Watson, A., timekeeper, July 1 to Aug. 4 at $1,200	112	81
Blacksmiths, $471.80; cooks and cookees, $612.37; foremen, $640.50	1,724	67
Labourers, etc., $15,861.33, less $2,589.05; board and stores supplied	13,272	28
Ashdown (J. H.) Hardware Co., Calgary: dynamite, $355.15; stumping powder, $205.10; small items, $68.77	629	02

Canadian National Parks—Continued—**Parcs nationaux canadiens**—Suite	$ cts.
Revelstoke Park, B.C.—Concluded—*Parc Revelstoke, Colombie-Britannique*—Fin	
Hume, C. B. & Co., Revelstoke: provisions, $690.14; small items, $13.03	703 17
Revelstoke Co-operative Society, provisions	684 46
Revelstoke Meat Market, provisions	532 53
Watson Jack & Co., Montreal: Evinrude pump, $382; hose, $220; small items, $3.10	605 10
Payments under $500: ammonia, $168; automobile repairs, gasoline, etc., $320.84; coal, $137.53; building material, $58.51; express and freight, $108.53; hardware, tools, etc., $391.82; powder, $167.20; provisions, $102.80; rent of office, house and light, $609.65; stoves, $66.60; telephone rent, 12 m., $63; overpayment to Imperial Oil Co., (Cas. Rev.), 15c.; items under $50, $491.91	2,686 54
Rocky Mountains Park, Banff—Parc des Montagnes Rocheuses, Banff	
Stronach, R. S., superintendent, (salary paid from Civil Government salaries)	
Barber, C. W., caretaker, etc., 2,232 h. at 45c	1,004 39
Bingay, K. H., senior clerk: 12 m., $1,440; bonus, $261	1.701 00
Bollans, Mrs. A., seamstress: 2,576 h., $846.28; bonus, $170.62	1,016 90
Brett, Dr. R. H., physician, 12 m	600 00
Brown, Miss B., relieving telephone operator, 1,184 h. at 35c	414 41
Brown, E., stores clerk: 3 m. at $1,020, 9 m. at $1,080; bonus, $315	1,380 00
Brown, J. R., caretaker-chauffeur: 12 m., $1,200; bonus, $297	1,497 00
Bullard, L., public building engineman-caretaker: Feb. 18 to Mar. 31 at $1,200; bonus, $34.99	176 37
Caldwell, G., storekeeper, 1,413 h. at 45c	635 85
Child, C. G., assistant engineer: 9 m. at $2,340, 3 m. at $2,460; bonus, $45	2,415 00
Christie, J. M.: labourer, 40 h. at 45c.; temporary warden, 1,380 h. at 45c.; warden, Nov. 19 to Mar. 31 at $1,200, $1,079; bonus, $22	1,101 00
Collison, B. W., commissioner of police: April 1-30 at $2,400; bonus, $5	205 00
Coulthurst, R. L., stores clerk: 3 m. at $1,080, 9 m. at $1,140; bonus, $315	1,440 00
Curran, J., warden: 12 m., $1,620; bonus, $162	1,782 00
Davidson, T. A., clerk-bookkeeper: 12 m., $1,320; bonus, $279	1,599 00
Dignall, J., senior clerk: 12 m., $1,560; bonus, $202	1,762 00
Edwards, J., relieving caretaker, 260 h. at 45c	117 00
Ekstrum, O., warden, 12 m	1,320 00
Farr, Mrs. M., telephone operator, 370 h. at 35c	129 50
Fee, C. H., caretaker of park animals: 12 m., $1,200; bonus, $297	1,497 00
Fuller, C. C., warden: 9 m. at $1,320, 3 m. at $1,440; bonus, $274.50	1,624 50
Fuller, H. B., warden: 9 m. at $1,320, 3 m. at $1,440; bonus, $128	1,478 00
Fyffe, W. G., timber inspector: 1 m. at $1,680, 11 m. at $1,740; bonus, $150	1,885 00
Galvin, D. F., warden: 12 m., $1,320; bonus, $279	1,599 00
Garrett, Mrs. E. F., bath caretaker, 12 m	360 00
Garrett, W., caretaker: 12 m., $1,200; bonus, $279	1,479 00
Glennon, J., public building engineman: April 1 to July 27 at $1,320; bonus, $90.	515 81
Goodman, W. H., clerk-stenographer: 12 m., $1,080; bonus, $315	1,395 00
Griffith, W. H., land sub-agent, 10 m. to Jan. 31 at $300	250 00
Harris, C., timekeeper: 12 m., $1,260; bonus, $297	1,557 00
Higgett, Mrs. K., relieving telephone operator, 2,960 h. at 35c	1,036 00
Hill, L. A., caretaker: 6 m. at $1,140, 6 m. at $1,200; bonus, $179.40	1,349 40
Holliday, E. I., bath caretaker: 6 m. at $960, 6 m. at $1,020; bonus, $315	1,305 00
Horsfall, J., senior account clerk: 12 m., $1,620; bonus, $162	1,782 00
James, J., warden: 12 m., $1,620; bonus, $150	1,770 00
Jones, H. J., warden: 3 m. at $1,200, 9 m. at $1,320; bonus, $283.50	1,573 50
Knowles, J., assistant caretaker, 274 h. at 45c	123 30
Latam, J. W., warden: 6 m. at $1,440, 6 m. at $1,560; bonus, $231.48	1,731 48
Leacock, H. W., senior stores clerk: 9 m. at $1,440, 3 m. at $1,500; bonus, $261	1,716 00
McAuley, C. H., general construction foreman: 12 m., $2,400; bonus, $60	2,460 00
McCowan, D., relieving caretaker, 56 h. at 45c	25 20
McCowan, J., account clerk: 12 m., $1,020; bonus, $315	1,335 00
McDonald, E., warden: April 1 to June 9 at $1,200; bonus, $11.50	241 50
McTrow, D., stable boss, April 1 to Dec. 18 at $1,500, caretaker of park animals, Dec. 19 to Mar. 31 at $1,200, less $180 per annum, allowance for accommodation during latter period, $1,363.22; bonus, $84.63	1,447 85
Meredith, J. J., warden: 9 m. at $1,320, 3 m. at $1,440, bonus, $274.50	1,624 50
Moore, R., extra caretaker at firehall, 1,055 h. at 45c	474 75
Morland, R. S., clerk-stenographer: 6 m. at $960, 6 m. at $1,020, bonus, $315	1,305 00

Canadian National Parks—Continued—**Parcs nationaux canadiens**—Suite	$	cts.
Rocky Mountains Park, Banff—Continued—*Parc des Montagnes Rocheuses, Banff*—Suite		
Mumford, L. S., warden: 4 m. at $1,560, 2 m. at $1,620, fish warden, 6 m. at $1,200, bonus, $242.82	1,632	82
Naylor, J., warden: 9 m. at $1,200, 3 m. at $1,320, bonus, $292.50	1,522	50
Ness, Miss J., telephone operator: 12 m., $900; overtime, 18 h. at 35c.,; bonus, $56.25	962	55
Noble, W., caretaker: 9 m. at $1,140, 3 m. at $1,200, bonus, $310.50	1,465	50
Peyto, E. W., warden: 9 m. at $1,320, 3 m. at $1,440, bonus, $274.50	1,624	50
Peyto, W. H., warden: 12 m., $1,620; bonus, $162	1,782	00
Phillips, C. V., warden: 12 m., $1,620; bonus, $150	1,770	00
Reeve, A. H., electrician, 12 m., less 12 d. Jan., at $1,800	1,741	94
Sanson, N. B., curator of museum, 12 m	1,260	00
Sibbald, H. E., Dominion Parks Inspector: 12 m., $2,220; bonus, $60	2,280	00
Sibbald, Miss K. L., telephone operator, Feb. 1 to Mar. 31, 1923, less 54 d. overpaid in 1922, at $1,140, $22.99, April 1 to Oct. 15 at $1,140, $615.97; overtime, 26 h. at 35c	648	06
Staple, Miss J., assistant gate keeper, 4 m. to Sept. 30, at $600	200	00
Staple, Mrs. A. T., gate-keeper, 12 m	900	00
Stevens, B. D., bath caretaker: 6 m. at $960, 6 m. at $1,020, bonus, $83.25	1,073	25
Stewart, E., senior account clerk: 12 m., $1,680; bonus $150	1,830	00
Stuart, Mrs. I.: laundress, 1,062 h. at 40c.; relieving bath attendant, 353 h. at 40c.	566	00
Sullivan, E. A., instrument man: 3 m. to June 30 at $1,320, $330; bonus, $69.75.	399	75
Swainston, R., caretaker at cemetery, 955 h. at 45c	429	75
Tabuteau, F. J., warden, 4 m. to July 31 at $1,320	440	00
Thompson, W., golf professional: April 4 to Oct. 31 at $1,200, $690; bonus, $170.78.	860	78
Unwin, Mrs. A., relieving night telephone operator, 120 h. at 35c	42	00
Wakelyn, E. M., engineering clerk: June 2 to Mar. 31 at $1,260, bonus, $246.68.	1,293	18
Walker, J., caretaker: 12 m., $1,200; bonus, $279	1,479	00
Warren, J. R., supervising warden: 12 m., $1,920; bonus, $63	1,983	00
Welby, A. E., junior engineer, 3 m. at $1,800, 9 m. at $1,920, bonus, $76.98	1,966	98
Williams, Miss A., relieving telephone operator at 35c. per h., $157.15, telephone operator, Oct. 16 to Mar. 31 at $780, $358.55	515	70
Wilson, G., stores clerk, April 1-30, $100, 144 h. in May at $100 per m., $69.23	169	23
Wilson, W., caretaker, 70 h. at 55c., 729 h. at 45c	366	55
Woodworth, J. F., sanitary inspector, 7 m. to Oct. 31 at $1,200, Nov. 1-30 at $1,320, 762 h. at 45c	1,152	90
Woodworth, P., temporary warden: 780 h. at 45c., warden, Nov. 19 to Mar. 31 at $1,200, bonus, $22	813	00
Wright, A., warden: 12 m., $1,620; bonus, $150	1,770	00
Bricklayers, $204.12; carpenters, $1,215.60; carpenters' helpers, $1,230.35	2,650	07
Cooks, $2,094.43; cookees, $809.06; foremen, $497	3,400	49
Garage mechanics, $3,833.09; plasterers, $161.57	3,994	66
Plumbers, $252.70; sub-foremen, $9,001.91	9,254	61
Labourers, etc., $119,791.89, less $13,506.82, board and stores supplied employees.	106,285	07
Travelling expenses: M. Brooks, $27.50; B. W. Collison, $32.50; J. I. Herbert, $26.95; S. Hope, $51.80; R. F. Howard. $848.65; J. W. Latam, $44.55; W. H. Peyto, $189.65; N. B. Sanson, $31.58; H. E. Sibbald, $71.90; R. S. Stronach, $135.91; E. A. E. Sullivan, $110.75; D. H. Trimble, $114.40; A. R. Turner, $71.55; J. R. Warren, $45.75; H. Watson, $32.05; J. F. Woodworth, $103; P. G. Woodworth, $37.90; various employees under $25, $173.98	2,150	37
Ackland, D. & Son, Calgary: coal, $69.83; electrical supplies, $69.20; photographic plates, $127.30; repairs to motor car, wagon, etc., $327.84; small items, $58.15.	652	32
Adams River Lumber Co., Chase, B.C., lumber, 29,677 ft	959	37
Ahearn & Soper, Ottawa: progress payment on Cascade Creek Hydro-electric plant contract, $14,563; automobile transformers and luxolite fixtures, $862.83; electric lights, $310.03; total, $15,735.86, less $10.08 freight charges on lights.	15,725	78
Alberta Government Telephones; long distance calls, $282.55; rental at Kananaskis, $27; cedar poles, $231	540	55
Alberta Pacific Grain Co., feed oats	860	00
Ashdown, (J. H.) Hardware Co., Calgary: brooms, $63.21; calks, $51.85; dynamite, $102.52; hardware and tools, $772.64; pipes and bar iron, $279.87; plumbing and supplies, $562.20; stoves and pipes, $218.25; small items, $363.53; total, $2,414.07, less $2.55, freight charges	2,411	52
Banff Motor Co.: Ford truck, $530; repairs and accessories, $159.28	689	28

Canadian National Parks—Continued—**Parcs nationaux canadiens**—Suite

Rocky Mountains Park, Banff—Continued—*Parc des Montagnes Rocheuses, Banff*—Suite

	$ cts.
Bickle Fire Engine Co., Woodstock: mounting truck on Reo speed chassis, $1,350; pumping engine, $1,700; freight on Reo speed wagon, $30.75	3,080 75
Boving Hydraulic & Engineering Co., Lindsay., 60-inch butterfly valve	2,380 00
Burns, P. & Co., Calgary, provisions, etc	4,367 40
Canadian Austin Machinery Co., Woodstock: Austin caterpillar wagon, $3,775; bevel gears, $90; machinery parts and repairs, $38.57	3,903 57
Canada Cement Co., Calgary: cement, $1,574.13, less $98.60 for sacks returned	1,475 53
Canadian Fairbanks-Morse, Calgary: plumbers' and steamfitters' supplies, $1,037.99; parts and repairs, $103.38	1,141 37
Canadian General Electric Co.: transformers, etc., for Cascade Creek Hydro-electric plant, $6,658, less $2,500 paid in 1922-23; air compressor, $95.68, cross arms and braces, $141.56; wire and electrical supplies, $508.01; small items, $48.80, total, $4,952.05, less $2.12 express, etc	4,949 93
Canadian Laundry Machinery Co., Toronto, Globe wood washer	3,405 50
Canadian Pacific Railway Co.: building culvert, $143.07; freight, $5,406.64; horses, $50; lighting, $4,242.33; telegrams, $267.68; thawing service, $132; purchase of power plant at Bankhead (O. C. Mar. 31, 1924), $26,500; small items, $61.64	36,803 36
Canadian Vickers Ltd., Montreal: turbines etc. for Cascade Creek Hydro-electric plant per contract, $17,865; discharge pipes not included in contract, $229.71; total, $18,094.71, less $513.38, freight, etc., and $250, balance withheld pending testing of machinery	17,331 33
Canmore Coal Co.: coal, 471.05 tons, $4,053.93; electric lighting, $2,090.40	6,144 33
City of Calgary Hospital: hospital expenses for J. Arychuk, in Mount View hospital, 727 d., $1,454; pathological fee, $1	1,455 00
Crown Feed and Produce Co., Calgary: oats, 20 tons, $590; straw and sacks, $104.71	694 71
Cumming, Willard & Co., Calgary, feed oats, 3,877½ bush., $1,969.36, less $133.08, freight charges	1,836 28
Cushing (A. B.) Lumber Co., Calgary: lumber, 44,592 ft., $1,686.15; shingles, 115 M, $575; small items, $92.50	2,353 65
Dept. of Public Health, Province of Alberta, care of J. Arychuk in Central Alberta Sanatarium, 415 d	622 50
Dominion Express Co., express, etc	783 87
General Supply Co. of Canada, Ottawa: galvanized pipe, 1,749½ ft., $413.80; plumbers' supplies, $75.12; freight, $141.77	630 69
Griffith, T. G. & Co., Toronto: toilet equipments for Canmore, $8,294; caustic soda, $533.50; less freight charges, $903.03	7,924 47
Hill, W. T. & Co., Lethbridge: hay and feed, $6,175.23, less $1,258.83, freight charges	4,916 40
Howard, R., Montreal, consulting engineer for Cascade Creek Hydro-electric plant, 6 per cent on $182,661.79, less $1,338 paid in 1922-23	9,621 71
Imperial Oil Co., Calgary: asphalt, 6,431 gal., $1,157.58; coal oil, 2,112½ gal., $585.48; fuel oil, $601; gasoline, 13,283 gal., $4,321.32; mosquito oil, 3,683 gal., $856.55; barrels, 159, $1,253.26; small items, $54.73; total, $8,829.92, less $366.93, freight charges, and $822.98 for 103 barrels returned	7,640 01
Metals Ltd., Calgary: closet fixtures, $187.15; copper wire cloth, $212; hardware and tools, $173.31; horseshoes, $228.40; iron, $220.17; nails, $219.84; pig lead, $525.82; plumbers' and steamfitters' supplies, $224.15; sewer pipe increasers, $62.72; twist drills, $171.50; small items, $131.69; total, $2,356.75, less $3.22, freight charges	2,353 53
Motor Car Supply Co., Calgary: automobile repairs and accessories, $533.73, less $1.97, express charges	531 76
Motor Sales Ltd., Calgary: Dodge touring car, $1,460; automobile repairs and accessories, $152.50; small items, $12.25; total, $1,624.75, less $5, for tanks returned	1,619 75
Northern Electric Co., Calgary: batteries, $214.40; meters, $147.69; renewals for batteries, $54.33; strips for switch board, $150; telephones, $178.45; telephone wire, $859.60; electrical supplies and repairs, $611.15	2,215 62
Pacific Coast Pipe Co., Vancouver: pipe for water main, $164.70, less $29.34, freight charges; installing pipe line for Cascade Creek Hydro-electric plant, $15,870.10, less $374.44, freight, meals, materials, etc., paid by Parks Branch, and $250, balance withheld pending completion of contract	15,381 02

Canadian National Parks—Continued—**Parcs nationaux canadiens**—Suite	$	cts.
Rocky Mountains Park, Banff—Concluded—*Parc des Montagnes Rocheuses, Banff*—Fin		
Reo Motor Car Co., Windsor: Reo chassis, $1,487.75; automobile repairs and accessories, $1,724.49	3,212	24
Silvester (G.) Supplies Ltd., Calgary: reducers, $55.90; sewer pipes, 2, $904.75; small items, $5.35; total, $966, less $168.77, freight charges	797	23
Simpson (K. R.) Co., Calgary, baled hay, 43 tons, $1,006.31, less $245.62, freight charges	760	69
Universal Motor Cars, Calgary: automobile repairs and accessories, $1,071.54, less $1.80, express charges	1,069	74
Unwin, A., Banff: lumber and roofing paper, $973.10, less $1.43, freight charges	971	67
Walsh Plate and Structural Works, Drummondville, Quebec: material for Cascade Creek Hydro-electric plant, $15,001.80, less $5,387.62, freight, express, meals, etc., paid by Parks Branch and $200 withheld pending completion of contract	9,414	18
White, Dave & Co., Banff: bran, 3 tons, $75; provisions, $9,893.25; hardware and tools, $75.80; kitchen utensils, etc., $104.49; linoleum, $63.24; small items, $297.89	10,509	67
Wood Vallance Co., Calgary: barbed wire, $135.80; dynamite, $237.20; game traps, $64.88; hardware and tools, $223.13; golf lawn mowers, 2, $102.41; lawn fence, $243; nails, $169.42; oakum, $51; picks, $277.54; plumbers' and steamfitters' supplies, $119.02; round iron, $121.42; shovels, $86.83; small items, $126.93; total, $1,958.58, less $12.11, freight charges	1,946	47
Payments under $500: animal food, $426.42; automobile and wagon repairs, $1,593.91; automobile hire, $127.50; bathing suits, 45 5/12 doz., $567.72; board and provisions, $403.38; brushes, $55.81; casket for Mrs. Crosby, $76; clothing and boots, $567.51; creoline, $55; cup grease, $63.15; drugs, $117.14; Ford runabout, $463.50; freight and express, $179.46; glitrox, $93.50; grass seed, $323; hardware supplies, $220.36; harness supplies, $401.58; hay, $555.27; hose, $353.90; jute bags, $95.78; lumber, etc., $1,191.15; manhole tops, $185.25; mounting animals, $97.50; oats, $73.08; oil, $610.56; paint, $657.82; photographic supplies, $81.78; piping, $317.25; plumbing and supplies, $825.11; postage and insurance, $461.94; Monarch safe, $70; soap, $142.56; stoves, $422.35; swings, $135; rent of cottage, $114.28; rent of stable, $55; tent roof covers, $68; tools, implements, etc., $980.50; towels, $284.41; wintering horses, $155.10; items under $50, $1,100.46; total, $14,769.09, less $179.41 freight, $112.50, allowance on car, and $15 allowance on drum	14,462	18
St Lawrence Islands Parks—Parcs des îles Saint-Laurent		
Caretakers—		
Bourrette, A. F., Morrisburg, 9 m. at $120, 3 m. at $840	300	00
Ferris, T., Gananoque, 12 m	150	00
Glover, T., Lansdowne, 12 m	150	00
Haffie, R. J. Mallorytown, 10 m. to Jan. 31 at $100	83	33
Manor, J., Mallorytown, 2 m. to Mar. 31 at $100	16	67
Meggs, A. E., Gananoque, 12 m	175	00
Root, D. E., Grenadier Island, 12 m	125	00
Timleck, J., Brockville, 12 m	200	00
Truesdell, A., Lansdowne, 12 m	150	00
Carpenters, $70.25; labourers, $219.50; man and team, $60	349	75
Cartage, $52; engine repairs and accessories, $53.28; "Evinrude" magnetos, 2, $64.50; fire pumps, 2, $72; hardware and tools, $84.75; lumber, $693.86; smoke stacks, $65.50; items under $50, $198.59	1,284	48
Vidal's Point Park—Parc de la Pointe Vidal		
Caretaking: E. Vidal, 2 m. to May 31, $80; Katepwa Beach Ltd., 10 m. to Mar. 31, $280	360	00
Lumber and shingles, $66.72; small items, $87.79	154	51
Waterton Lakes Park—Parc des lacs Waterton		
Bevan, G. A., supervisor: 12 m., $2,100; bonus, $60	2,160	00
Allison, A. L., stock rider, 8 m. to Dec. 31 at $1,200; temporary warden, Feb. and Mar., $100; bonus, $198	1,098	00

Canadian National Parks—Continued—**Parcs nationaux canadiens**—Suite	$ cts.
Waterton Lakes Park—Concluded—*Parc des lacs Waterton*—Fin	
Binnie, A. S., clerk-stenographer: 12 m., less 42 days, at $960, $828.18; bonus, $71.79	899 97
Bower, A., warden: Sept. 7 to Mar. 31 at $1,620, $918; bonus, $81	999 00
Gladstone, J. W., warden: 6 m. at $1,560, 6 m. at $1,620; bonus, $160	1,750 00
Holroyd, J. C., warden: 9 m. at $1,440, 3 m. at $1,560; bonus, $15.74	1,485 74
Jones, J., stenographer-bookkeeper: 6 m. at $1,020, 6 m. at $1,080; bonus, $77.58	1,127 58
Knight, H., warden: 3 m. at $1,740, 9 m. at $1,800; bonus, $64.50	1,849 50
Lynch, D., warden: 6 m. to Sept. 30 at $1,320; bonus, $139.50	799 50
Morris, S. J., chauffeur: 10 m. at $1,200, automobile mechanic, 2 m. at $1,680; bonus, $247.50	1,527 50
Morris, W., registrar of visitors, July 1 to Sept. 16 at $2 per d	156 00
Shea, E. F., clerk-stenographer: 3 m. to Nov. 30 at $960; bonus, $78.75	318 75
Carpenters, $3,290.25; cooks, $765.10; cookees, $785	4,840 35
Foreman, $3,068.10; sub-foremen, $319; teamsters and teams, $211.80	3,598 90
Labourers, etc., $15,324.59 less $4,091.65, board, etc., supplied	11,232 94
Travelling expenses: A. L. Allison, $41.50; G. A. Bevan, $322.49; A. Bower, $78.04; J. T. Gladstone, $78.95; J. W. Gladstone, $61.60; J. C. Holroyd, $42.10; H. Knight, $170.30; Mrs. D. Lynch, $28.75; D. Lynch, $51.22; H. J. McKenzie, $66.36; J. Morris, $373.99; W. Thomson, $28.45; various employees under $25, $54.05	1,397 80
Ashdown (J. H.) Hardware Co., Calgary: galvanized pipe, etc	2,226 29
Caldwell, A. A., Hill Spring, provisions	828 56
Ferguson Supply Co., Calgary: belting, $156.60; concrete mixer, $90; hangers, $76.35; plough, $65; pulleys, $73.80; small items, $59.54	521 29
Fraser McRoberts Co., Pincher Creek: hardware and tools, $932.04; painters' supplies, $69.95; provisions, $1,832.70; small items, $213.02	3,047 71
Hinton, T. H., Pincher Creek: building paper, $105; lumber, $263.27; windows, $54; builders' supplies, $200.82	623 09
Hopkins, F. H. & Co., Montreal, dump wagons, 2	620 00
Imperial Oil Co., Calgary: gasoline, $585.99; various oils, $304.36; small items, $65.55	955 90
Jackson Bros., Pincher Creek: hardware and tools, $438.89; harness supplies and repairs, $53; horse shoes, $83.10; small items, $222.92	797 91
Stephens, G. F. & Co., Winnipeg: creosote, $179.85; paint, $470.55; small items, $62.32	712 72
Payments under $500: automobile repairs and accessories, $888.70; baling hay, $189.75; building supplies, $280.45; coal, $71.40; electrical supplies, $97.02; freight, express and cartage, $225.75; hay, $69; hose, $412; house rent, $180; implements, hardware and tools, $297.70; life buoys, $56.40; machinery repairs, $207.07; making robes, $52; oats, $792.34½; plants, bulbs., etc., $194.50; plumbers' supplies, $191.37; provisions, $850.58; shingles, $126; stamps, $60; telephone, $140.85; threshing oats, $74.20; wood fibre, $87.50; various small items, $583.93	6,128 51
Yoho Park—Parc Yoho	
Russell, E. N., superintendent, 12 m	2,700 00
Brown, I. H., warden: 3 m. at $1,440, 9 m. at $1,560; bonus, $216.72	1,746 72
Coppock, B., warden: 6 m. at $1,440, 6 m. at $1,560	1,500 00
Dewberry, J., warden: 6 m. at $1,440, 6 m. at $1,560; bonus, $231.48	1,731 48
Giddie, J. M., supervising warden: 3 m. at $1,680, 9 m. at $1,740; bonus, $150	1,875 00
Hack, C., senior clerk: 12 m., $1,440; bonus, $261	1,701 00
Simons, P. W., bridge foreman, Sept. 24 to Dec. 30 at $2,100	560 18
Tocher, J., warden, 6 m. at $1,440, 6 m. at $1,560	1,500 00
Carpenters, $1,346; foremen, $975; motor mechanics, $999.74	3,320 74
Labourers, etc., $9,179.16, less $75.25, board, etc., supplied employees	9,103 91
Teamsters with team at $8.50 per d	167 81
Travelling expenses: B. Coppock, $29; J. M. Giddie, $63.45; G. Hill, $131.20; E. N. Russell, $114.88; P. W. Simons, $199.90; J. Tocher, $25.20; various employees under $25, $43.55	607 18
Brunette Lumber Co., New Westminster, lumber, $883.57, less $283.53, freight charges	600 04
Canadian Pacific Railway Co.: electric light for superintendent's house and office, $84; freight, $696.88; gasoline pump and tank, $139.02; small items, $42.30	962 20

Canadian National Parks—Continued—**Parcs nationaux canadiens**—Suite	$ cts.
Yoho Park—Concluded—*Parc Yoho*—Fin	
Coughlan, J. & Sons, Vancouver, bridge material	775 00
Crown Lumber Co., Calgary, lumber and shingles, $877.50, less $125.43, freight.	752 07
Field Trading Co.: coal, $217.60; piping, $207.60; hardware and tools, $200.32; linseed oil, $55.75; nails, $85.40; painters' supplies, $64.80; small items, $162.63	994 10
Herdman & Brown, Olds, hay, 24 tons	738 38
Imperial Oil Co., Calgary: gasoline, $504.40; oil, $64.85; small items, $20.16	589 41
Ralston, D. R., Golden: hardware, tools, etc., $436.63; kitchen utensils, $97.20; fire extinguishers, $63; round iron, $55; small items, $93.60	745 43
Payments under $500: automobile repairs and accessories, $293.20; blacksmithing, $239.72; board and lodging, $106.25; telephone wire, $90; hardware and tools, $37.26; hay, $400.27; insulators, $83.80; lumber, $81.84; oats, $474; paint, $138.65; stamps, $90; fire hose, $476.46; wintering horses, $251.54; items under $50, $197.09	2,960 08
Highway Work—Travaux de voirie	
Atkinson, J. H., timekeeper, 22 d. in May at $100 per m., rodman, 168 d. at $3.50	658 97
Beattie, A. C., timekeeper, May 12 to July 31 at $1,200, Aug. 1 to Sept. 25 at $1,320, rodmen, 152 d. at $3.50	998 19
Black, R. L., resident engineer, Oct. 22 to Mar. 31 at $1,920	851 61
Blaney, D., comptometer operator, 729 h. at 50c	364 50
Davidson, C. A., resident engineer: 7 m. to Oct. 31 at $2,100; bonus, $35	1,260 00
Dick, T., timekeeper, July 16 to Mar. 31, les 7 d. at $1,200	829 03
Dixon, R., comptometer operator, 86 h. at 50c	43 00
Duffy, S. C.: timekeeper, May 23 to July 4 at $1,200, junior engineering clerk, 63 d. at $3.25	346 69
Hall, W.: commisary clerk, June 3 to Sept. 12 at $1,080, storemen, Oct. 12 to Dec. 21 at $1,080	509 03
Henderson, J. S.: rodman, May 22 to Sept. 1, 103 d. at $3, instrument man, 10 d., Sept., at $3.50, timekeeper, 10 d., Sept., at $1,200	377 33
Henshaw, R., instrument man, 9 d., Sept., at $4	36 00
Lake, B. S., junior engineering clerk, 336 d. to Mar. 31 at $3	1,008 00
McDonald, D., assistant operator, Cascade Power Plant, Feb. 11 to Mar. 31	240 00
McGregor, J. G., instrument man, 276 d. to Feb. 29 at $3.50, 31 d. Mar. at $4.25	1,097 75
MacSwain, M. J., junior engineering clerk, 28 d., April, at $3	84 00
Masson, A., comptometer operator, 2,828 h. at 65c	1,838 21
Mellish, J. F., resident engineer, 12 m	2,100 00
Minnes, G., head chainman, 106 d. at $2.75, timekeeper, 12 d., Sept., at $100 per m.	331 50
Mitchell, J. H., resident engineer, 12 m	2,100 00
Montgomery, D. G.: junior engineer, April 1 to May 24 at $1,680; field draughtsman, May 25 to Mar. 31, less 1 d., 311 d. at $3.75	1,414 64
Nicholls, G., commissary clerk, April 1 to June 3, and 14 d. in Sept. at $1,080	231 00
Oxborough, W., junior engineering clerk, Oct. 16 to Mar. 31, 168 d. at $3	504 00
Porritt, N. B.: field draughtsman, April 1 to May 28, less 2 d. at $4.50, instrument man, May 29 to Oct. 10, 135 d. at $4,	792 00
Robertson, A. I., resident engineer: May 8 to Jan. 19 at $2,100; bonus, $41.94	1,509 68
Smith, E., chief operator, Cascade Power Plant, Feb. 18 to Mar. 31 at $1,980	233 28
Underwood, R. M., engineering clerk, April 1 to May 28, less 1 d., at $4.25, May 29 to Mar. 31, less 5 d. at $4.50	1,605 75
Vanduzee, C., comptometer operator, 614½ h. at 65c	399 43
Waite, G., timekeeper, May 29 to Sept. 1 at $1,200	313 01
Watson, H., relieving operator, Cascade Power Plant, 26 d. in Feb. and Mar.	129 48
Watters, A. G., assistant operator, Cascade Power Plant, Feb. 16 to Mar. 31	207 59
Wilkins, A. G., resident engineer, 6 m. to Sept. 30 at $2,100	1,050 00
Wright, J. D., commissary clerk, May 28 to June 9, at $1,080, June 10 to Oct. 10 at $1,140.	420 65
Carpenters, $7,445.03; cooks, $5,141.16; cookees, $2,396.26	14,982 45
Foreman, $6,773.12: sub-foremen, $2,177.90; motor mechanics, $2,576.61	11,527 63
Labourers, etc., $95,474.27, less $32,455.20, board, etc., supplied employees	63,019 07
Teamsters with teams, $17,105.09; team hire, $86	17,191 09
Payments at 5c. per h. to labourers acting as first aid	110 68

Canadian National Parks—Continued—**Parcs nationaux canadiens**—Suite	$ cts.
Highway Work—Continued—*Travaux de voirie*—Suite	
Travelling expenses: J. H. Atkinson, $54.45; A. C. Beattie, $196.05; R. L. Black, $343.35; A. Chadwick, $41.45; C. A. Davidson, $81.25; S. C. Duffy, $134.35; B. S. Lake, $550; M. J. MacSwain, $50; J. F. Mellish, $453.71; J. H. Mitchell, $1,271.78; D. G. Montgomery, $511.29; W. M. Oxborough, $275.81; N. B. Porritt, $166.16; A. I. Robertson, $495.95; J. N. Stinson, $596.35; R. M. Underwood, $637.15; J. M. Wardle, $703.60; various employees under $25, $194.10	6,756 80
Living allowances (O. C. June 25, 1924): J. N. Stinson, May 23 to Dec. 10 at $90 per m.; J. M. Wardle, 5 m. to Oct. 25 at $110 per m.	1,145 16
Alberta Government Telephones: poles, $944; long distance calls, $186.85	1,130 85
Alberta Pacific Grain Co., Calgary, feed oats, 24 tons	822 00
Ashdown, (J. H.) Hardware Co., Calgary: coal, $166.35; hardware and tools, $707.98; horse shoes, $60.30; nails, $121.50; pipe, $64.87; roofing, $125.90; steel, $1,173.58; wheelbarrows, $113.87; small items, $97.31	2,631 66
Burns, P. & Co., Golden: provisions, $10,295.49; express and freight, $42.89	10,338 38
Canada Cement Co., Calgary, cement, $7,800, less $595, freight charges, and $838, for sacks returned.	6,367 00
Canadian Ingersoll-Rand Co., Montreal, gasoline engine parts and repairs	642 05
Canadian Pacific Railway Co.: automobile repairs and supplies, $62.11; dynamite, $76.40; freight, $7,731.54; iron and steel, $116.90; telegrams, $494.63; small items, $175.63.	8,657 21
Dominion Express Co., express.	672 02
General Supply Co. of Canada, Ottawa: cement gun, $1,900; express, 95c	1,900 95
Giant Powder Co. of Canada, Vancouver: explosive materials, $1,374.50; express and freight, $82.81; total $1,457.31, less $23.05, for goods returned	1,434 26
Gutta Percha & Rubber Co., Calgary: rubber boots, $67.70; rubber mats, $50.80; tires, $924.53; small items, $46.09; total $1,089.12, less $14.65, discount on bill paid in 1922-23	1,074 47
Herdman & Johnston, Olds, hay, 81 tons	1,695 70
Hill, W. T. & Co., Lethbridge, hay, 33 tons, $1,121.11, less $52, freight charges	1,069 11
Hyde, F. O. & Co., Lethbridge: hay, 41 tons, $1,083.11; freight, $110.95	1,194 06
Imperial Oil Co., Calgary: gasoline, $6,786.06; lighting naphtha, $65.88; various oils, $1,151.02; cartage and freight, $65.32; small items, $40.38	8,108 66
McAuley, Bell & Morris, Calgary: agatex crystals, $34; steel sash, $767; total, $801, less $175.21 freight charges	625 79
McDonald & Mason, Jasper: provisions, $1,401.10; small items, $57.38	1,458 48
McGregor & McIntyre, Toronto, structural steel for Banff power house	1,837 00
Magnet Store, Banff: chloride of lime, $138.90; express and freight, $108.45; provisions, $10,763.81; small items, $145.80	11,156 96
Metals Ltd., Calgary: coal, $110.47; hardware and tools, $109.99; hose, $80.29; iron, $147.41; piping, $438.80; Quebec heaters, $111.72; plumbers' supplies, $78.81; salamanders, $156; steel, $112.44; small items, $87.23	1,433 16
Morris, (H.) Crane & Hoist Co., Niagara Falls, crane, 5-ton, $826.20, less $388, freight charges.	438 20
Northern Aluminum Co., Pittsburgh, Pa.: cable, $1,139.29; clamps, $51.16; small items, $77.53.	1,267 98
Northern Electric Co., Montreal: cross arms, $376.32; various electrical supplies, $414.57; small items, 23c	791 12
Reo Motor Car Co., Windsor, automobile repairs and accessories	784 46
Richardson, F., Athalmer: provisions, $5,343.45; small items, $52.98	5,396 43
Standish & Son, Banff: building supplies. $332.32; hardware and tools, $94.12; lumber, $1,652.83; paint, $93.35; small items, $63.20; total, $2,235.82, less $152.25, freight.	2,083 57
Unwin, A., Banff: lumber, $3,517.20; small items, $37, total, $3,554.20, less $435.98, freight.	3,118 22
Veteran's Meat Market, Banff: provisions, $1,060.16; small items, $63.09	1,123 25
Western Canada Flour Mills Co., Calgary, oats, 40 tons	1,439 50
Payments under $500: automobile hire, $1,136; automobile repairs and accessories, $1,905.81; blasting supplies, $64.80; board and lodging, and provisions, $171.84; band at opening Banff-Windermere, $246.50; building supplies, $469.45; chain links, $99.75; diver, $210; drugs, $72.80; dump boxes, $200; electrical supplies, $478.72; engine, $150; "Evinrude" pump, $235; explosives, $279.25; foundry work, $291.36; flyosan, $90; freight and express, $241.45; fuel, $1,112.64; hardware, $308.28; hay, $96.22; hire of dump wagon, $52; hire of packer and pack horses, $151.50; horse feed, $211.54; "Keystone" culverts, 6,	

Canadian National Parks—Concluded—**Parcs nationaux canadiens**—Fin	$	cts.
Highway Work—Concluded—*Travaux de voirie*—Fin		
Payments under $500—*Concluded.* $427.88; lights and putty, $314.92; machinery and repairs, $485.51; oil, $77.60; paint, $404.25; painting car and signs, $81; piping, $283.28; photographic supplies, $100.78; plumbing and supplies, $178.75; rent of mixer, $315; signs, $437.29; steel, $132.21; steel drums, $244.14; steel rails and sprockets, $67.62; storage, $349.50; stove tops, $185; tanks and pump, $101.57; travelling expenses of divers, $123; items under $50, $740.73, less $28.29, freight.....	13,296	65
Payments for improvements on settlers' lands within the boundaries of Kootenay Park: C. W. Conover, $115; E. Olsen, $329.30.....	444	30
McLaren Construction Co., Jasper Highway Contract, progress payments.....	13,149	60
McPherson & Beam, Mount Revelstoke Highway Contract: value of work as per contract prices, $21,618.39; various items chargeable to Parks Branch for services, materials, board of employees, etc., $915.41, total, $22,533.80, less $15,858.77, value of services and materials supplied by department, and $5,769.50, progress payments made in 1919-20 and 1920-21.....	905	53
Permanent Construction Co., Jasper Highway Contract: grading and general construction, 11.6181 miles at $1,150, $13,360.81; surfacing with gravel, 3,527 cub. yd. at 73c., $2,574.71; extra work: hauling surfacing material over 1,000 ft., $320.92; crib construction, 98 ft. at $8.75, $857.50.....	17,113	94
Adjustments—Rectifications		
Balances in the hands of superintendents, etc., Mar. 31, 1924: A. Coxford, Elk Island Park, $2; A. Driscoll, engineer, 40c.; F. G. Forster, lecturer, Publicity Branch, $259.77; A. W. Gray, highway engineer, $1; W. E. McTaggart, Buffalo Park, $10.21; F. E. Maunder, Revelstoke Park, 50c.; S. M. Rogers, Jasper Park, 49c.; E. N. Russell, Yoho Park, $1.84.....	276	21
Balances due superintendents, etc., Mar. 31, 1923: L. M. Fortier, Fort Anne Park, $2.20; C. A. Papineau, Fort Lennox Historic Site, $97.82; J. B. Snape, engineer, Jasper Park, $454.92.....	554	94
Balances refunded to Casual Revenue in 1924-25: A. Coxford, Elk Island Park, 30c.; F. G. Forster, lecturer, Publicity Branch, $1; J. Rigby, lantern slide operator, $52.52; E. N. Russell, Glacier Park, $25.62; E. N. Russell, Yoho Park, $136.38; J. M. Wardle, highway engineer, $250.....	465	82
Union Bank, Waterton Lakes Park, payment made in error and refunded to Casual Revenue.....	50	
	1,289,981	29
Less:—		
Balances in the hands of superintendents, etc., Mar. 31, 1923: A. Coxford, Elk Island Park, $2; A. Driscoll, engineer, 40c.; A. W. Gray, highway engineer, $1; W. E. McTaggart, Buffalo Park, $10.21; F. E. Maunder, Revelstoke Park, 50c.; S. M. Rogers, Jasper Park, 49c.; E. N. Russell, Yoho Park, $1.84.....	16	44
Balances due superintendents, etc., Mar. 31, 1924: L. J. Blanchet, Fort Chambly Historic Site, $41.88; F. H. Conover, Point Pelee Park, $105; J. H. Coyne, $12.68; H. E. Sibbald, $63.23; J. M. Wardle, highway engineer, $5.11.....	227	90
Bryne, J. H., amount over refunded.....	03	
Alberta Government Telephones, commissions, Kananaskis Telephone Exchange	35	41
Bank of Montreal, premium on draft, received from F. G. Forster	2	69
Brewster Transport Co., meals supplied men at Rocky Mountains Park.....	1	25
British American Oil Co., 6 empty drums returned.....	47	85
Canadian National Railways: gasoline lost in transit, $16.04; half of water service expenditure at Jasper Park for January, 1924, $33.30; cost of fighting fire in Jasper Park, $120.15	169	49
Canadian Oil Co., 4 empty drums returned.....	32	00
Canadian Pacific Railway Co., sewer pipe broken in transit...	3	57
Dewberry, J., 1 pr. rubber boots supplied him.....	10	00
Edmonton Cold Storage Co., payment for meat supplied to Blackfoot Indians.....	31	86

Canadian National Parks—Continued—**Parcs nationaux canadiens**—Suite	$	cts.
LESS—		
Ince Motion Picture Co., payment for damage to fence posts at Buffalo Park	50 00	
Jones, J., truck driver, Rocky Mountains Park, 2 blankets lost	6 00	
The Times, Louisville, Ky., repayment of cost of shipping buffalo to Louisville from Wainwright, $275.85, less $80.85 repaid in 1924-25	195 00	
Rogers, (W. A.) Co., payment of claims for repairs to plaster models broken	100 00	
Royal Canadian Mounted Police: difference between fine paid for impounded horse and expenses of feeding same, 91c.; meals supplied by J. M. Wardle, $45.50	46 41	
Royal Zoological Society of Ireland, refund of expenses of shipping animals to Phoenix Park, Dublin	320 54	
Supt. Jasper Park, feed supplied to impounded horse	50	
Supt. Rocky Mountains Park: filling in pits, etc., $19.39; recharging chemical toilets, $144.35; repairing car for Waterton Lakes Park, $81.42	245 16	
Wardle, J. M.: amount received for damage to tent, $4; sale of gasoline and oil, $68.91	72 91	
Workmen's Compensation Board, assignment of compensation due J. James, Rocky Mountains Park	27 00	
Provisional Bonus Allowance (Page K—107)	18,512 05	20,154 06
		1,269,827 23

Maps, Plans and Kindred Publications of the Dominion
Cartes, plans et publications similaires de l'Etat

Salaries at Ottawa (Page K—24)		47,941 69
Travelling expenses: W. J. Boulton, $3.95; J. Dixon, $158; F. H. Kitto, $1,632.68; M. J. Patton, $50.33; F. V. Seibert, $2,641.84		4,486 80
Canadian Kodak Co. Limited, Toronto: plates, $453.72; films, $892.93; cameras, 2, $153.33; photo paper, $637.88; lantern slide glasses, $167.24; sundries, $502.08		2,807 18
Department of Public Printing and Stationery: printing, stationery, etc		49,323 48
Instruments Limited, Ottawa: draughting paper, $448.03; coils and globes for Pease machine, $243; lens, $90; sundry items, $208.25		989 28
McGrath Lumber Co., Ottawa: map rollers, $478.80; lumber, $204.08		682 88
Photostat Corporation, Providence: photostat paper, $1,567.20; developer, $183.26		1,750 46
Raw (J. Frank), Toronto: draughting paper, $1,970.20; sundries, $9.50		1,979 70
Sutherland and Parkins, Ottawa: draughting paper, $3,681.17; plates, $1,240.51; sundry photographic supplies, $464.78		5,386 46
Payments under $500: cotton, $534.24; customs duty, $125.25; electrical supplies, $421.93; hardware, $179.45; leather, $129.47; lumber, $146.70; map rollers, $81.41; photographic supplies, $986.08; plans, $78.40; printing films, $88.39; repairs, $80.64; wages of translator, $200; freight, express, etc., $1,016.19; items under $50, $396.33		4,464 48
		119,812 41
LESS:—		
Amounts received for maps, blue prints, etc.: Department of Agriculture, $150.68; Canadian Engineer's Standard Association, $257.37; Canadian National Railways, $39.85; Department of Immigration, $433.94; Department of Mines, $7.50; Engineer's Institute of Canada, $30.62; Province of Ontario, $12.10; Topographical Surveys, $266.25; University of Toronto, $15		1,213 31
Total		118,509 10

Costs of Litigation and Legal Expenses—Frais de litiges et d'hommes de loi

Anderson, P. M., Regina, King *vs.* Mary A. Johnston *et al*		104 88
Andrews, Andrews, Burbidge & Bastedo, Winnipeg, King *vs* Muchenbacker Bros.		76 89
Andrews, J. B., Emerson, Man., *re* N.W. 1-1-5 E-1		50 90
Arundel, H. A., Stonewall, Man., King *vs* Otto R. Olson		22 25

Costs of Litigation and Legal Expenses—Concluded **Frais de litiges et d'hommes de loi**—Fin	$	cts.
Beaubien, J. T., Winnipeg, *re* Seven Oaks Memorial	24	08
Begg, Wm. A., Medicine Hat, *re* Taylor and Department of the Interior	31	78
Brandon & Davey, Victoria, B.C., attending to serve Royal Trust Co	13	10
Clarke, Wallace & Co., Edmonton, *re* action against Donat Neven for setting fires	68	00
Cropley, Chas. R., Genesee, Alberta, registration of transfer to the Crown	4	00
Cruise, Robinson & Doraty, Saskatoon, King *vs.* Lewis and Hopkinson	14	86
Earle, R. R., Ashcroft, B.C., King *vs.* Stephenson	45	00
Easton, W. T., Leamington, Ont., *re* Robert Howe, appeal	5	00
Emery, Newell, Ford & Lindsay, Edmonton, *re* J. G. McKay—Timber Berth No. 1235	200	00
Gardner, Ernest, Humboldt, Sask., *re* N.W. ¼ 10-41-19 W. 2	1	53
Gillis & Mackenzie, Blairmore, Alta., *re* S.E. ¼-35-11-1-5	33	70
Grace, Wilfrid J., Ottawa, *re* exchange of lands at Ottawa	152	65
Hutcherson, C. B., Kerrobert, Sask., *re* A. E. Abbs and S. ½ of 15-29-15-3	45	76
Kerr & Parker, Kamloops, B.C., King *vs.* Stephenson	205	03
Landry & Landry, Edmonton, *re* transfer, S.W. ¼ 31-57-2-W.5	8	80
Livingstone, W. A., Annapolis Royal, *re* transfer of land of J. V. Robblee to the Crown	17	30
McArdle, I. W., Calgary, King *vs.* Trotter	38	52
Macdonald, M. A., Vancouver, King *vs.* R. Stuart *et al*	80	05
Mackintosh, Alan C., Vancouver, King *vs.* R. Stuart, *et al*	7	60
McLaughlin, R. E., Edmonton, *re* B 5185, N.W.-32-53-20-W. 4	36	25
McLean, Patterson & Co., Calgary, Maunsell *vs.* the King	324	78
McRae, J. D., Portage la Prairie, *re* S.E. ¼-6-14-6 W-1	39	82
Mathieson, Salter & Frith, Prince Albert, *re* Michael Tomashewski, B-5069	25	06
Mode, A. T., Edmonton, *re* N.W. ¼-27-60-8-W.-4	5	10
O'Connor, Jos. A., Kindersley, *re* S.W. ¼ 3-37-16-W. 3	25	00
Parlee, H. H., Edmonton, *re* inquiry by G. J. Lonergan into complaint by J .A. Reese *in re* Segre and *in re* Lickart	125	00
Ross, Graham & Sifton, Moose Jaw, *re* Harry R. Ensor, N.E. 33 and N.W. 34-17-6 W. 3	14	18
Thompson, J. W., Maple Creek, *re* N.W. 34-13-27-W. 3	3	66
Truman, W. J., Winnipeg, filing caveat against lots 7 and 8, block 2, Sandy Lake, Man.	10	00
Wemyss, John, Neepawa, counsel fees, 7 cases	130	00
Registrar's fees	19	55
Total	2,010	08

Ordnance Lands—Terres de l'artillerie

Salaries at Ottawa (Page K—25)	7,794	00
Caretakers of Ordnance Lands: Grand Falls, N.B., E. Ouellette, $200; Tenby Bay, Ont., P. Jacobs, $20	220	00
T. H. Bartley: Ottawa to Toronto and return, $18; use of motor car at 11c. per mile, $455.51; field allowance, 6 d. at $5, with assistant, 173 d. each at $4; parts and forms for concrete monuments, $37.35; photographic expenses, $33.77; registrars' fees, $50.77; sundries, $99.56	2,108	96
Fitzsimons, Harvey, travelling expenses	31	80
Leclerc, Aurèle, N. P., Quebec, legal expenses *re* valuation of Montcalm Market.	600	00
Miscellaneous: cutting grass at Fredericton, $100; kodak and case, $68.10; printing, $182.87; stationery, $30.28; sidereal watch, $40.50; survey posts, 200, $163.20; survey, etc., of Montcalm Market, $210; tarpaulin, $27; items under $25, $43.10	865	05
Total	11,619	81

Halfbreed Claims of Mackenzie River District
Droits de possession des métis du district de la rivière Mackenzie

Claims of halfbreeds paid, 138 at $240 (9 claims held, claimants deceased)	33,120	00
Postage on packages sent to J. A. McDougal	73	94
Total	33,193	94

Compassionate Allowances—Allocations de sympathie	$ cts.
Dwight, T. W.	1,000 00
Forbes, Mrs. E. S.	1,050 00
Fortier, Mrs. F. P. E.	1,440 00
Total	3,490 00

Dominion Lands and Parks: Special Grants Voted
Terres et parcs fédéraux: Subventions spéciales par crédits

Alpine Club of Canada, annual grant	1,000 00
Canadian Forestry Association	3,000 00
Cypress Hills Water Users Association	250 00
Dominion Land Surveyors' Association, grant to assist in publishing transactions.	125 00
Western Canada Irrigation Association	1,000 00
Total	5,375 00

Dominion Astronomical Observatory at Ottawa
Observatoire astronomique de l'Etat à Ottawa

Salaries at Ottawa (Page K—25)	25,423 42
Charwomen at Observatory, at $1.25 per d.: Mrs. E. Brault, Mrs. E. Kerrigan, Mrs. M. Smith and Mrs. R. Smith, each, $391.25	1,565 00
Dept. of Public Printing and Stationery, printing, stationery, etc.	5,065 97
Gaertner (Wm.) & Co., Chicago, measuring engine for star photographs	1,700 00
Payments under $500: car tickets, $100; chemicals, etc., $50.41; camp equipment, $219.34; customs duty, $211.36; electrical supplies, $525.67; hardware, $763.27; instruments, parts and repairs, $163.72; laundry, $90.23; lumber, $289.51; machine work and supplies, $182.51; membership fee, International Astronomical Union, $305.40; photographic and moving picture supplies, $338.77; provisions, $187.43; painting wireless masts, etc., $237.60; receiver, type C.R.-12, $131.25; freight, express, etc., $284.71; items under $50, $376.80.	4,457 98
Travelling expenses, E. A. Hodgson, Shirley Bay to Kemptville: board and lodging, assistant, $74.10; use of motor car, at 11c. per m., $74.58; sundries, $19.05	167 73
Magnetic Surveys, Alberta ($2,345.74)—	
French, C. A.: travelling expenses, self, $87.90; self and party, $1,135.86	1,223 76
Dixon, W., guide, at $100 per m., $380; travel, $64	444 00
Miscellaneous: binoculars, $47.50; hardware, etc., $60.11; provisions, $252.81; skiff, $55; parts and repairs for boat, $157.71; gasoline and oil, $60.41; freight and express, $44.44	677 98
Magnetic Surveys in Manitoba ($2,458.25)—	
Madill, R. G., travel, self and assistant	513 94
Assistants, 2, at $4 per d., $612; at $3, $420	1,032 00
Miscellaneous: binoculars, $47.50; freight and express, $200.44; sundry items, $98.03	345 97
Hudson's Bay Co., Oxford House: provisions, fish net, etc., $483.59; transport of party and canoe, and meals, $82.75	566 34
	43,184 09
Less—	
E. A. Hodgson, balance paid him in 1924-25, $7.73; C. A. French, proceeds of sale of provisions and outfit, $375.57	383 30
Total	42,800 79

Dominion Astrophysical Observatory, Little Saanich Mountain, Victoria, B.C.
Observatoire astrophysique de l'Etat, Petite Montagne, Saanich, Victoria, C.-B.

Plaskett, J. S., director, (salary under Civil Government Salaries)	
Plaskett, H. H., assistant astronomer, $2,400; house allowance, $600; trip to Mt. Wilson Observatory, Los Angeles, $186.23	3,186 23
Hutchison, T. T., instrument maker, $1,860; bonus, $60	1,920 00
Christie, W. H., engineering clerk, 5 m. to Sept. 30, $525; Miss H. R. Keay, senior clerk-stenographer, $1,320; Hugh Little, chauffeur, $720	2,565 00

Dominion Astrophysical Observatory, Little Saanich Mountain, Victoria, B.C. —Concluded	$	cts.
Observatoire astrophysique de l'Etat, Petite Montagne, Saanich, Victoria, C.-B.—Fin		
House allowance at $600 per y. for W. E. Harper and R. K. Young, astronomers.	1,200	00
Dept. of Public Printing and Stationery, printing, stationery, etc.....	2,189	45
Payments under $500: additional land for pumphouse, $75; binding 74 vol., $394.32; car fares for staff, $193.02; casting new dome wheel and dome repairs, $300.72; chemical supplies, etc., $103.75; customs duty, $84.74; hardware, $65.55; hauling cabinets, etc., $55.67; electrical supplies, $313.33; instruments, parts and repairs, $778.69; gasoline repairs, etc., for motor car, $461.15; motor car and team hire, $73.50; photographic expenses, $374.56; postage, $180; telephone rental, office, $102, director's residence, $42; long distance phones, $51.20; sundry office expenses, $62.49; suction ventilating fan, $85; express, freight and telegrams, $241.39; items under $50, $154.02..	4,192	10
	15,252	78
LESS—Provisional Bonus Allowance.....(Page K—107)	60	00
Total.....	15,192	78

Topographical Surveys—Levés topographiques

Salaries at Ottawa.....(Page K—19)	250,344	50
Surveyors' Accounts.....(Page K—86)	226,247	84
Removal expenses authorized by Order in Council: G. H. Herriot, Winnipeg to Ottawa, $397.73; W. H. Norrish, Ottawa to Calgary, $117.66, less $51.67 paid in 1924-25; F. V. Seibert, Edmonton to Ottawa, $288.90.....	752	62
Travelling expenses: R. B. McKay, $11.20; A. M. Narraway, $11.20; F. V. Seibert, $40.35.....	62	75
Living allowance, F. H. Peters, on work of reorganization, 214 d. to Oct. 31 at $6 (O. C. July 23, 1921).....	1,284	00

General Expenses—Dépenses générales

Canadian Kodak Co., Toronto: kodaks, 6, $190.58; various photographic supplies, $1,203.61; small items, 93c.....	1,395	12
Department of Public Printing and Stationery, printing, stationery, etc.....	15,385	45
Instruments Ltd., Ottawa: instruments, repairs, accessories, etc., $240.25; photographic supplies, etc., $195.05; range finders, 3, $1,647.64.....	2,082	94
Lefort, A., Edmonton, warehouse rent: for equipment, $540; for automobiles, $316.66, less $150 paid in 1924-25.....	706	66
Ontario Hughes Owens, Ottawa: alidades, 2 at $250; aneroid chains, 28 at $1.90; aneroid dials, 24 at $4.90; brass cases for aneroids, 6 at $8.40; diagonal eyepieces for transits, 6 at $19.60; folding rod levels, 10 at $7.45; hand levels, 4, $62; level vials, 24 at $3.60; plane table outfits with cases, 2 at $38.80; Zeiss silvamar objectives, 5 pr. at $45; various instruments, repairs, etc., $171.94; small items, $4.39.....	1,540	63
Petrie, H. W., Ltd., Toronto, "Hendey" lathe.....	700	00
Raw (J. Frank) Co., Toronto: special stadia rods, 16 at $28.50; small items, $44.05.....	500	05
Watson Jack & Co., Montreal, Evinrude outboard motors, 4.....	659	00
Freight and express: American Railway Express Co., $32.64; Canadian National Express Co., $2,738.74; Canadian National Railways, $191.33; Canadian Pacific Railway, $12.31; Dominion Express Co., $770.78; New York Central Railway, $5.06.....	3,750	86
Telegrams: Canadian National Telegraph Co., $496.37; Canadian Pacific Railway Co's Telegraph, $80.93.....	577	30
Payments under $500: acetic acid, $70.21; brass plates, $51.65; cartage, $95.90; castings, $154.73; collodion, $143; customs duty, $356.76; drugs, chemicals, etc., $857.10; electrical supplies, $228.75; engravers' metal, $209.89; glass alleys, $90; glue, $79.75; hardware and tools, $338.45; induction motors, 2, $68; instruments, $1,302.86; klenser cloths, $142.69; lithographic supplies, $583.03; long wave tuners, 2, $120; lumber, $122.77; machinery, $115; map supplies, $522.01; membership fee, Bureau Central, $262.80; mercury and mercury tubes, $81.50; peanut tubes, $119.86; photographic screen, $297.06; plate glass, $78.05; plumbers' supplies, $141.35; premium on guarantee bonds, $193.53; rental of warehouse and storage room, $225; repairs to instruments, $754.06; sheeting, $74.64; survey posts, $635.28; windshield glass, $81.90; wireless supplies, $240.82; small items, $1,287.98; total, $10,126.38, less $6.50, received for aneroid form holder lost.....	10,119	88

Topographical Surveys—Concluded—**Levés topographiques**—Fin	$	cts.	$	cts.
Expenses of warehouse at Edmonton—Dépenses d'entrepôt à Edmonton				
Sylvestre, J. C., junior stores clerk: salary, 12 m., $1,080; bonus, $315; express, freight and cartage, $200.34; gasoline, $30.42; motor truck license, repairs, etc., $34.10; small items, $2.70; unexpended balance carried to 1924-25, $70.89; total, $1,733.45, less $38.45, balance on hand from 1922-23.....			1,695	00
Soils Laboratory, Saskatoon—Laboratoire d'étude des terroirs à Saskatoon				
Hawkins, A. H., assistant office engineer, 12 m.....			2,460	00
Godfrey, F. L., clerk-stenographer: Oct. 3 to Mar. 31 at $960, bonus, $140.56..			615	40
Tanner, L. J., clerk-stenographer: June 25 to Sept. 8, noon, at $960, less ⅓ salary paid by Dept. of Agriculture.....			130	67
Tobin, J., clerk-stenographer, Sept. 20 to Oct. 4, $40, less ⅓ salary paid by Dept. of Agriculture.....			26	67
Hawkins, A. H.: travelling expenses, $167.62; office expenses: rent of telephone, $68.25; small items, $106.03.....			341	90
Surveys in the Yukon Territory—Arpentages au Territoire du Yukon				
Dickson, H. G., surveys of the Keno Hill Road, Keno Hill, Rambler Hill and Mount Cameron Reference Traverse at $100 per mile.....			3,653	45
			525,032	69
Less:—				
Instruments, etc., sold to surveyors: steel tapes, 2, $24.23; small items, $10.23.....	34	46		
Cormack, A., standard measure.....	24	00		
Dept. of Justice, map bond paper, 6 reams.....	245	70		
Dept. of National Defence, sectional maps, 262.....	39	30		
Dept. of Public Printing and Stationery: lithographic work, etc., $600.84; standard measure, $20.20.....	621	04		
Dominion Observatory, cooking outfit.....	39	18		
Dominion Parks Branch, map bond paper, 8 reams.....	145	15		
Fees for testing instruments, etc.....	56	90		
Forestry Branch: making photo zinc plates of plan of Forestry Nursery Station, Indian Head, $102.48; tape and 2 protractors, $28.50; record books, forms, etc., $133.10.....	264	08		
Geodetic Surveys: dory with runners, $57.55; printing copies of maps, 200, $29.56.....	87	11		
Hawkins, A. H., sale of Ford car.....	64	50		
Hudson's Bay Co.: canoes, 3, $100; making township plan, $8	108	00		
McDonald, O. S., sale of 2 canoes.....	100	00		
Map Vote, work done on maps.....	49	90		
Northwest Territories, map paper.....	434	79		
Ordnance Lands Branch: sidereal watch, $40.50; various instruments, etc., $28.49.....	68	99		
Pierce, J. W. (D.L.S.), refund of overpayment, Ontario-Manitoba Boundary Survey, 1922 (1922-23 Page K—75).....	1	30		
Proceeds of sale of equipment at Maple Creek.....	165	00		
Proceeds of sale of 245 survey posts.....	286	25		
Province of Alberta, partial cost of survey of boundary between Alberta and British Columbia.....	10,150	78		
Province of British Columbia: partial cost of survey of boundary between Alberta and British Columbia, $9,472.70; panchromatic plates, 40 doz., $109.60; steel dies, 2 sets, $12	9,594	30		
Province of New Brunswick, cost of survey posts, etc.....	444	00		
Province of Ontario, share of expenses Ontario-Manitoba Boundary survey.....	3,959	05		
Segré, B. H., proceeds of sale of motor boat engine.....	301	50		
Soldier Settlement Board: bromide enlargements, 20, $90; township plan forms, 1,500, $15.....	105	00		
University of Saskatchewan, paper, 26 reams.....	276	80		
Panchromatic plates purchased in 1922-23 and charged against surveys of M. P. Bridgland and A. O. Wheeler in 1923-24..	255	04		
Small amounts received for plans, field notes, etc.....	46	65		
Provisional Bonus Allowance.....(Page K—107)	1,115	72	29,084	49
Total.....			495,948	20

Topographical Surveys Surveyors' Accounts — **Levés topographiques** Comptes des arpenteurs	Expenditure of 1923–24 — Dépenses en 1923–24	Advances of previous years — Avances des années précédentes	Balances paid in 1924–25 — Soldes payés en 1924–25	Accounted for in current report — Expliqué dans le rapport courant	Accounts not closed — Comptes non soldés
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Outstanding Survey Accounts of previous years—for particulars see A.G.'s Report of 1922-23 , page K—61—					
Survey of 1880	.....	a 1,000 00	.....	.....	1,000 00
Survey of 1881	.....	a 1,110 00	.....	.....	1,110 00
Surveys of 1882	.....	a 10,818 84	.....	.....	10,818 84
Surveys of 1883	.....	a 5,853 12	.....	.....	5,853 12
Survey of 1892	.....	a 1,008 00	.....	.....	1,008 00
Survey of 1897	.....	a 112 70	.....	.....	112 70
Survey of 1899	.....	a 576 20	.....	.....	576 20
Survey of 1900	.....	a 1,740 00	.....	.....	1,740 00
Survey of 1901	.....	a 18 04	.....	.....	18 04
Survey of 1905	.....	a 506 65	.....	.....	506 65
	.....	22,743 55	.....	.....	22,743 55
Surveys of 1921—Arpentages de 1921—					
Blanchet, G. H., supplementary	6 80	.....	.....	6 80	.....
Norrish, W. H., supplementary	11 05	.....	.....	11 05	.....
Waugh, B. W., supplementary	20 00	.....	.....	20 00	
	37 85	.....	.....	37 85	.....
Surveys of 1922—Arpentages de 1922—					
Alexander, J. B., lines of levels	305 31	.....	.....	b 305 31	
Berry, E. W., lines of levels	48 80	.....	.....	b 48 80	
Blanchet, G. H., Great Slave Lake	455 61	.....	.....	b 455 61	
Boulton, W. J., revision of Swift Current sheet	255 50	.....	.....	b 255 50	
Bowman, E. P., lakes	52 85	.....	.....	b 52 85	
Brenot, L., land classification	52 85	.....	.....	b 52 85	
Bridgland, M. P., topographical	32 96	.....	.....	b 32 96	
Cowper, G. C., revision of Lethbridge sectional sheet	64 72	.....	.....	b 64 72	
Cumming, A. L., stadia	51 03	.....	.....	b 51 03	
Evans, S. L., miscellaneous	10 69	.....	.....	b 10 69	
Herriot, G. H., topographical	30 26	.....	.....	b 30 26	
Hubbell, E. W., inspection	1 17	.....	.....	b 1 17	
Lawrence, C. A. R., lines of levels	291 25	.....	.....	b 291 25	
LeBlanc, P. M. H., stadia	399 55	.....	.....	b 399 55	
McCloskey, M. D., land classification	164 25	.....	.....	b 164 25	
McKay, R. B., settlement	40 50	.....	.....	b 40 50	
Palmer, P. E., revision of Moose Mountain sectional sheet	19 56	.....	.....	b 19 56	
Pearson, H. E., Great Slave Lake	115 95	.....	.....	b 115 95	
Read, H. E., lines of levels	276 79	.....	.....	b 276 79	
Rinfret, C., stadia	95 31	.....	.....	b 95 31	
Rinfret, C., supplementary	194 40	.....	.....	194 40	
Segré, B. H., Mackenzie river	5,503 42	.....	.....	b 5,503 42	
Segré, B. H., supplementary	541 80	.....	.....	541 80	
Taggart, C. H., miscellaneous	362 72	.....	.....	b 362 72	
Taggart, C. H., supplementary	23 20	.....	.....	23 20	
Vicars, J., miscellaneous	393 02	.....	.....	b 393 02	
Walker, C. M., miscellaneous	323 55	.....	.....	b 323 55	
Wallace, J. N., lines of levels	48 01	.....	.....	b 48 01	
Waugh, B. W., sixth meridian	48 67	.....	.....	b 48 67	
Waugh, B. W., supplementary	16 00	.....	.....	16 00	
	10,219 70	.....	.....	10,219 70	

a See correspondence in A.G.'s Report, 1908–09, page K—151 to 155.

b Detailed in report for 1922–23.

Topographical Surveys Surveyors' Accounts — **Levés topographiques** Comptes des arpenteurs	Expenditure of 1923–24 — Dépenses en 1923–24	Advances of previous years — Avances des années précédentes	Balances paid in 1924–25 — Soldes payés en 1924–25	Accounted for in present report — Expliqué dans le présent rapport	Accounts not closed — Comptes non soldés
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Surveys of 1923—Arpentages de 1923—					
Akins, J. R., sectional sheet revision...	155 16	.....	3 80	158 96	
Alexander, J. B., lines of levels.....	5,671 90	.....	.....	5,671 90	
Bennett, G. A., sectional sheet revision	7,183 73	.....	.....	7,183 73	
Berry, E. W., lines of levels.....	4,265 06	.....	.....	4,265 06	
Blanchet, G. H., Great Slave Lake...	10,270 06	.....	9 20	10,279 26	
Brenot, L., land classification.....	4,895 81	13 89	.....	4,909 70	
Bridgland, M. P., photo-topographical	6,105 32	.....	.....	6,105 32	
Calder, J. A., surveys in British Columbia.....	5,821 08	.....	.....	5,821 08	
Cautley, R. W., Alberta and B. C. boundary.....	16,177 80	.....	721 00	16,898 80	
Christie W. (*See* J. W. Pierce).					
Cowper, G. E., sectional sheet revision	8,579 84	.....	.....	8,579 84	
Cumming, A. L., topographical.....	6,869 08	.....	.....	6,869 08	
Dodge, G. B., control traverse.....	3,183 57	.....	.....	3,183 57	
Dozois, L. O. R., lines of levels.....	2,259 90	.....	.....	2,259 90	
Evans, S. L., land classification.....	5,005 03	.....	.....	5,005 03	
Fawcett, S. D., land classification.....	5,207 32	.....	.....	5,207 32	
Fletcher, W. A., sectional sheet revision.....	5,249 73	.....	.....	5,249 73	
Hardouin, J., sectional sheet revision..	7,097 36	.....	.....	7,097 36	
Henderson, F. D., lots in Franklin district.....	133 83	.....	.....	133 83	
Hubbell, E. W., inspection.....	2,381 75	.....	.....	2,381 75	
Knight, R. H., land classification.....	4,893 91	.....	.....	4,893 91	
Lawrence, C. A. R., lines of levels.....	5,509 79	.....	.....	5,509 79	
LeBlanc, P. M. H., miscellaneous.....	5,364 25	.....	.....	5,364 25	
Lonergan, G. J., general survey business.....	3,907 65	394 19	134 88	4,436 72	
McCloskey, M. D., land classification.	4,741 84	.....	14 00	4,755 84	
Macdonald, C. S., control traverse....	5,527 80	.....	.....	5,527 80	
McKay, R. B., aerial.....	3,701 72	.....	.....	3,701 72	
Narraway, A. M., general survey business.....	2,197 20	.....	67 97	2,265 17	
Norrish, W. H., miscellaneous.....	2,973 97	.....	47 17	3,021 14	
Palmer, P. E., topographical.....	2,921 97	.....	3 65	2,925 62	
Pearson, H. E., control traverse.....	8,178 33	.....	67 75	8,246 08	
Pierce J. W., and Christie, W., control surveys.....	8,157 05	.....	189 77	8,346 82	
Purser, R. C., miscellaneous.....	1,949 34	.....	.....	1,949 34	
Read, H. E., lines of levels.....	4,958 88	.....	.....	4,958 88	
Rinfret, C., topographical.....	4,529 68	.....	.....	4,529 68	
Taggart, C. H., land classification....	1,786 54	.....	.....	1,786 54	
Vicars, J., miscellaneous.....	2,494 94	.....	.....	2,494 94	
Walker, C. M., miscellaneous.....	4,927 11	.....	9 60	4,936 71	
Wallace, J. N., lines of levels.....	12,596 83	.....	2 85	12,599 68	
Waugh, B. W., topographical.....	3,064 15	.....	86 26	3,150 41	
Wheeler, A. O., Alberta and B. C. boundary.....	14,092 13	.....	690 10	14,782 23	
	214,988 41	408 08	2,048 00	217,444 49	
Surveys of 1924—Arpentages de 1924—					
Blanchet, G. H., Great Slave Lake...	1,001 88	.....	.....	.....	1,001 88
Recapitulation—Sommaire—					
Outstanding Survey Accounts.....	.....	22,743 55	.....	.....	22,743 55
Surveys of 1921.....	37 85	.....	.....	37 85	
" 1922.....	10,219 70	.....	.....	10,219 70	
" 1923.....	214,988 41	408 08	2,048 00	217,444 49	
" 1924.....	1,001 88	.....	.....	.....	1,001 88
	226,247 84	23,151 63	2,048 00	227,702 04	23,745 43

Topographical Surveys: Surveyors' Accounts Levés topographiques: Comptes des arpenteurs	$ cts.
Supplementary Payments on Survey Accounts of Previous Years—Paiements supplémentaires des comptes d'arpentage des années précédentes	
Blanchet, G. H., 1921: cartage, $2.80; freight, $4	6 80
Norrish, W. H., 1921: cartage, $4.55; freight, $6.50	11 05
Waugh, B. W., 1921: storage of outfit	20 00
Rinfret, C., 1922: hospital and medical expenses for G. Brasseur	194 40
Segré, B. H., 1922: allowance for sustenance of J. Reece, 8 m. from Oct. 26, 1922 (O. C. March 7, 1924), $320; fares, $221.80	541 80
Taggart, C. H., 1922: fares and pullmans	23 20
Waugh, B. W., 1922: delivering wagon, etc	16 00
	813 25
J. R. Akins, Sectional Sheet Revision—Revision de la feuille de section—1923	
Allowance in field, 19 d. at $5	95 00
Fares and pullmans, $59.65; small items, $4.31	63 96
	158 96
J. B. Alexander, Lines of Levels—Lignes de nivellement—1923	
Paylists of labourers, etc	2,011 00
Field allowance: surveyor, 163 d. at $3.10; party, 928 d. at $1	1,433 30
Automobile expenses, $324.80; express and freight, $253.14; fares of party, $117.90	695 84
Feed, stabling, etc., $148.45; Ford car, $477, freight on car, $77	702 45
Horses, 4, $420; small items, $276.16	696 16
Unexpended balance refunded to Casual Revenue in 1924-25	133 15
	5,671 90
G. A. Bennett, Sectional Sheet Revision—Révision de la feuille de section—1923	
Assistant leveller, G. Gilbert, 147 d. at $4; articled pupil, C. H. Snell, 160 d. at $4; bonus, $65.73; cook, labourers, etc., $1,334.75	2,628 48
Field allowance: surveyor, 172 d. at $3.10; assistants, 524 d. at $1.30; party, 485 d. at $1	1,699 40
Automobile expenses, $1,728.11; express, freight, etc., $174.34; fares of party, $468.85	2,371 30
Ford car, $477; small items, $62.55	539 55
	7,238 73
Less—Proceeds of sale of Ford car	55 00
	7,183 73
E. W. Berry, Lines of Levels—Lignes de nivellement—1923	
Paylist of labourers, etc	1,633 50
Field allowance: surveyor, 156 d. at $3.10; party, 812 d. at $1	1,295 60
Automobile expenses, $448.84; coal, 4.308 tons, $53.16; express and freight, $217.97	719 97
Fares of party, $167.50; feed and stabling, $96.33	263 83
Wintering horses, 4, $201; small items, $151.16	352 16
	4,265 06
G. H. Blanchet, Great Slave Lake—Lac du Grand Esclave—1923	
Articled pupil, A. G. Stuart, 44 d. at $4; instrument men, R. Bedford, 135 d. at $4, D. Macbeth, 42 d. at $3.50; draughtsman, A. Fraser, 135 d. at $4: cooks, labourers, etc., $2,452	3,855 00
Field allowance: surveyor, 147 d. at $3.10; assistants, 187 d. at $1.30; party, 1,291 d. at $1	1,989 80
Canoes, 2, $167; cotton, $96.62; cylinder block, etc., for schooner engine, $159	422 62
Express, freight and cartage, $1,532.34; fares of party, $824.30	2,356 64

Topographical Surveys: Surveyors' Accounts—Continued **Levés topographiques: Compte des arpenteurs**—Suite	$	cts.
G. H. Blanchet, Great Slave Lake—Concluded—*Lac du Grand Esclave—1923*—Fin		
Gasoline, $437.17; gasoline barrels, $176; packing charges, $56.10	669	27
Polarine, $94.88; rubber boots, $54.27; transportation of party, $74	223	15
Use of gasoline launch placing buoys on the Athabasca river	100	00
Use of engine, 3 m. at $100; small items, $453.74	753	74
	10,370	22
LESS—Proceeds of sale of outfit, etc	90	96
	10,279	26
L. Brenot, Land Classification—Classement de terres—1923		
Draughtsman, T. Mather, 140 d. at $4; cook, labourers, etc., $1,090.75	1,650	75
Field allowance: surveyor, 137 d. at $3.10, 17 d. at $2.10; assistants, 286 d. at $1.30; party, 563 d. at $1	1,395	20
Automobile expenses, $234.80; express, freight, etc., $172.65; fares of party, $616.25	1,023	70
Feed and stabling, $149.76; pasturage, $126.20; wagon repairs, $74.25	350	21
Wintering horses, $394.16; small items, $95.68	489	84
	4,909	70
M. P. Bridgland, Photo-Topographical—Photo-Topographique—1923		
Personal services, 12 m. at $9 per d.; labourers, etc., $1,088.75	4,382	75
Field allowances: surveyor, 88 d. at $3.10, 5 d. at $5; assistant, 85 d. at $1.30; party, 391 d. at $1	799	30
Automobile mileage, 832 miles at 15c.; fares of party, $77.70	202	50
Panchromatic plates, $148.95; wintering horses, $235.50; small items, $336.32	720	77
	6,105	32
J. A. Calder, Railway Belt—Zone de chemin de fer—1923		
Articled pupil, G. R. Roberts, 79 d. at $4; cooks, labourers, etc., $2,796.25	3,112	25
Field allowances: surveyor, 178 d. at $3.10; assistant, 79 d. at $1.30; party, 1,242 d. at $1	1,896	50
Board and lodging, $84; express, freight, etc., $105.37; fares of party, $121.10	310	47
Automobile mileage, 531 miles at 11 c.; moving outfit, $187.50	245	91
Packing supplies, $235.75; small items, $20.20	255	95
	5,821	08
R. W. Cautley, Alberta and B. C. Boundary—Limites de l'Alberta et de la Colombie-Britannique—1923		
Personal services: in field, 145 d. at $15; in office, 150 d. at $15	4,425	00
Assistant, A. O. Gorman, 132 d. at $7; instrument man, G. T. Charlesworth, 119 d. at $4; leveller, G. Palsen, 120 d. at $4; bonus, $85.71; cook, labourers, etc., $4,435.75	6,401	46
Field allowances: surveyor, in field, 122 d. at $5.10, in office, 173 d. at $1; assistants, 246 d. at $1.30; party, 2,058 d. at $1	3,173	00
Express, freight, etc., $627.36; fares of party, $915.45; packers' supplies, $105.40.	1,648	21
Survey posts, $483.65; wintering horses, $1,449.40; small items, $272.08	2,205	13
	17,852	80
LESS—2 horses sold, $30; A. O. Gorman's salary paid from Ottawa, $924	954	00
	16,898	80

Topographical Surveys: Surveyors' Accounts—Continued **Levés topographiques: Comptes des arpenteurs**—Suite	$	cts.
G. C. Cowper, Sectional Sheet Revision—Révision de la feuille de section—1923		
Articled pupils, E. S. Fry, 302 d. at $4; F. J. Martin, 180 d. at $4; labourers, etc., $1,556	3,484	00
Field allowance: surveyor, 189 d. at $3.10; assistants, 526 d. at $1.30; for party, 581 d. at $1	1,850	70
Automobile expenses, $1,943.14; coal, $69.80; express and freight, $88.73; fares of party, $431.55	2,533	22
Ford car, $550; Ford truck, $536.50; total, $1,086.50, less $480 for 3 used cars; small items, $105.42	711	92
	8,579	84
A. L. Cumming, Topographical—Topographie—1923		
Levellers, $4 per d.: G. S. Jarrett, $624; K. Perreault, $668; cooks, labourers, etc., $2,163.50	3,455	50
Field allowance: surveyor, 170 d. at $3.10; assistants, 323 d. at $1.30; party, 799 d. at $1	1,745	90
Automobile expenses, $644.96; fares of party, $194.10; Ford car, $522	1,361	06
Moving outfit, $77; traverse hubs, $69; small items, $160.62	306	62
	6,869	08
G. B. Dodge, Control Traverse—Traverse de contrôle—1923		
Paylist of cook, labourers, etc	875	50
Board, lodging and provisions, $573.38; canoes, 3, $272.40	845	78
Camp equipment, $152.40; cotton, $68; fares of party, $413.65	634	05
Freight, etc., $469.56; livery, $50; packers' supplies, $81.51	601	07
Utensils and tools, $65.68; small items, $200.71	266	39
	3,222	79
Less—Proceeds of sale of supplies	39	22
	3,183	57
L. O. R. Dozois, Lines of Levels—Lignes de nivellement—1923		
Articled pupil, F. D. Waine, 145 d. at $4; cook and labourers, $501.75	1,081	75
Field allowance: surveyor, 103 d. at $3.10; assistant, 96 d. at $1.30; party, 201 d. at $1	645	10
Automobile expenses, $571.35; small items, $98.30	669	65
	2,396	50
Less—Proceeds of sale: Ford car, $80; tent and stove, $56.60	136	60
	2,259	90
S. L. Evans, Land Classification—Classement de terres—1923		
Articled pupil, L. Novion, 162 d. at $4; bonus, $153.63; cook, labourers, etc., $1,376.40	2,178	03
Field allowance: surveyor, 167 d. at $3.10; assistants, 317 d. at $1.30; party, 598 d. at $1	1,527	80
Express, freight, etc., $197.67; fares of party, $421.65; feed and stabling, $139.45	758	77
Wintering horses, 8, $413.62; small items, $219.91	633	53
	5,098	13
Less—Net proceeds of sale of 3 horses and democrat	93	10
	5,005	03

Topographical Surveys: Surveyors' Accounts—Continued **Levés topographiques: Comptes des arpenteurs**—Suite	$ cts.
S. D. Fawcett, Land Classification—Classement de terres—1923	
Field draughtsman, T. Rowles, 145 d. at $4; labourers, etc., $1,114.50	1,694 50
Field allowance: surveyor, 170 d. at $3.10; assistants, 255 d. at $1.30; party, 599 d. at $1	1,457 50
Automobile expenses, $322.80; express, freight, etc., $267.44; fares of party, $572.95	1,163 19
Ford car, $563; wintering horses, $251.53; small items, $147.60	962 13
	5,277 32
LESS—2 wagons sold	70 00
	5,207 32
W. A. Fletcher, Sectional Sheet Revision—Révision de la feuille de section—1923	
Articled pupil, E. Bartlett, 142 d. at $4; instrumentman, J. Garrett, 143 d. at $4; cook, labourers, etc., $1,149	2,289 00
Field allowance: surveyor, 158 d. at $3.10; assistants, 295 d. at $1.30; party, 564 d. at $1	1,437 30
Automobile expenses, $1,291.75; fares of party, $248.30; small items, $145.88	1,685 93
	5,412 23
LESS—Sale of Ford car	162 50
	5,249 73
J. Hardouin, Sectional Sheet Revision—Révision de la feuille de section—1923	
Articled pupil, E. Lamert, 164 d. at $4; leveller, W. B. Patterson, 164 d. at $4; instrument man, G. Garrett, 13 d. at $4; cooks, labourers, etc., $1,392.25	2,756 25
Field allowance: surveyor, 180 d. at $3.10; assistants, 558 d. at $1.30; party, 528 d. at $1	1,811 40
Automobile expenses, $1,397.04; express, freight, etc., $139.40; fares of party, $720.15	2,256 59
Fuel, $52.10; Ford car, $477; small items, $69.02	598 12
	7,422 36
LESS—Sale of Ford car	325 00
	7,097 36
F. D. Henderson, lots in Franklin District—Lots dans la district de Franklin—1923	
Chaloupe, with runners, $50; special clothing, $20; small items, $63.83	133 83
E. W. Hubbell, Inspection—1923	
Chauffeur, 138 d. at $2.50	345 00
Field allowance: surveyor, 146 d. at $5; chauffeur, 132 d. at $4	1,258 00
Automobile expenses, $475.08; fares, $157.65; small items, $146.02	778 75
	2,381 75
R. H. Knight, Land Classification—Classement de terres—1923	
Field draughtsman, J. L. Doughty, 152 d. at $4; cook, labourers, etc., $1,078	1,686 00
Field allowance: surveyor, 167 d. at $3.10; assistants, 309 d. at $1.30; party, 578 d. at $1	1,497 40
Automobile expenses, $618.07; fares of party, $415.45; Ford car, $571	1,604 52
Small items	105 99
	4,893 91

Topographical Surveys: Surveyors' Accounts—Continued **Levés topographiques: Comptes des arpenteurs**—Suite	$	cts.
C. A. R. Lawrence, Lines of Levels—Lignes de nivellement—1923		
Articled pupil, G. Palsen, 42 d. at $4; bonus, $30; cook, labourers, etc., $2,038.50	2,236	50
Field allowance: surveyor, 155 d. at $3.10, 11 d. at $2.10; assistant, 42 d. at $1.30; party, 952 d. at $1	1,510	20
Automobile expenses, $463.73; express, freight, etc., $135.97; fares of party, $142.15	741	85
Ford car, $571; feed and stabling, $88.70; wintering horses, 4, $220.61	880	31
Small items	140	93
	5,509	79
P. M. H. Le Blanc, Miscellaneous—Divers—1923		
Assistant, H. Becks, 212 d. at $4; cooks, labourers, etc., $1,627	2,475	00
Field allowance: surveyor, 5 d. at $5, 83 d. at $4, 129 d. at $3.10; assistant, 83 d. at $4, 129 d. at $1.30; party, 613½ d. at $1	1,870	10
Automobile hire, $62.85; express, freight, etc., $120.57; fares of party, $537.15	720	57
Horse hire, $254.30; small items, $27.20	281	50
Unexpended balance, refunded to Casual Revenue in 1924-25	17	08
	5,364	25
G. J. Lonergan, General Survey Business—Arpentages en général—1923		
Assistant, H. B. Hunter, 151 d. at $3.50	528	50
Field allowance: surveyor, 235 d. at $5; assistant, 151 d. at $4; party, 24 d. at $1	1,803	00
Automobile expenses, $335.31; express, freight, etc., $174.12; fares of party, $382.15	891	58
Feed, stabling and pasturage, $100.75; horse hire, $131.50; packers' supplies, $129.55	361	80
Stenography, $118.15; motor boat repairs, $143.10; wintering horses, $969.90; small items, $216.39	1,447	54
	5,032	42
Less—Proceeds of sale of equipment	595	70
	4,436	72
M. D. McCloskey, Land Classification—Classement de terres—1923		
Field draughtsman, F. M. MacIsaac, 163 d. at $4; labourers, etc., $1,124.50	1,776	50
Field allowance: surveyor, 172 d. at $3.10; assistants, 185 d. at $1.30; party, 646 d. at $1	1,419	70
Automobile expenses, $189.95; fares of party, $331.75; Ford car, $550	1,071	70
Freight and express, $128.62; pasturage, $53.75; wintering horses, $221.64; small items, $83.93	487	94
	4,755	84
C. S. Macdonald, Control Traverse—Traverse de contrôle—1923		
Articled pupil, D. E. Denmark, 132 d. at $4; cooks, labourers, etc., $1,829.25	2,357	25
Field allowance: surveyor, 138 d. at $3.10; assistants, 268 d. at $1.30; party, 663 d. at $1	1,439	20
Canoes, 4, $364; cotton, $69.29; expenses of motor canoe, $99.57	532	86
Fares of party, $498.65; freight, etc., $482.37; small items, $217.47	1,198	49
	5,527	80
R. B. McKay, Aerial—Service aérien—1923		
Instrument man, 42 d. at $4; pay lists of cooks and labourers, $965	1,133	00
Field allowance: surveyor, 17 d. at $5, 35 d. at $4, 70 d. at $3.10; assistant, 35 d. at $4; party, 481 d. at $1	1,063	00
Board and lodging, $157.20; freight, etc., $532.81; fares of party, $509.64	1,199	65
Packing supplies, $157.65; transportation of party, $64; small items, $84.42	306	07
	3,701	72

Topographical Surveys: Surveyors' Accounts—Continued **Levés topographiques: Comptes des arpenteurs**—Suite	$	cts.
A. M. Narraway, General Survey Business—Arpentages en général—1923		
Chauffeurs, 16 d. at $4, 17 d. at $3.50	123	50
Field allowance: surveyor, 83 d. at $5; assistant, 33 d. at $4	547	00
Automobile expenses, $220.87; Ford car and freight, $559; fares of party, $708.50; small items, $106.30	1,594	67
	2,265	17
W. H. Norrish, Miscellaneous—Divers—1923		
Assistant leveller, G. Palsen, 15 d. at $4; bonus, $10.71; instrument men, R. L. Black, 32 d. at $4, W. J. Gray, 22 d. at $4; cooks, labourers, etc., $615.25	901	96
Field allowance: surveyor, 46 d. at $5, 30 d. at $4, 72 d. at $3.10; assistants, 30 d. at $4, 54 d. at $1.30; party, 166 d. at $1	929	40
Automobile expenses and hire, $264.78; automobile mileage, 1,267 miles at 15c., 148 miles at 11c	471	11
Express, freight, etc., $90.54; fares of party, $193.30; hire of pack horses, $336; small items, $98.83	718	67
	3,021	14
P. E. Palmer, Topographical—Topographie—1923		
Paylist of labourers, etc	294	00
Field allowance: surveyor, 12 d. at $5, 158 d. at $4; assistant, 147 d. at $4	1,280	00
Automobile expenses, $590.32; fares, $156.80; Ford car, $522; small items, $82.50	1,351	62
	2,925	62
H. E. Pearson, Control Traverse—Traverse de contrôle—1923		
Leveller, G. J. Knighton, 135 d. at $4; instrument men, D. MacBeth, 111½ d. at $4, W. Davidson, 18 d. at $3.50; cooks, labourers, etc., $1,805.50	2,854	50
Field allowance: surveyor, 24½ d. at $4, 136 d. at $3.10; assistants, 24½ d. at $4, 279 d. at $1.30; party, 708 d. at $1	1,688	30
Automobile expenses, $273.57; canoes, 2, $150.40; cotton, $153.22	577	19
Evinrude engine, $108; fares of party, $1,548.80; freight, etc., $1,553.79	3,210	59
Rubber boots, 9 pr., $54.27; small items, $424.79	479	06
	8,809	64
LESS—Proceeds of sale of equipment	563	56
	8,246	08
J. W. Pierce and W. Christie, Control Surveys—Arpentages de contrôle—1923		
Instrument man, G. A. Surette, 170 d. at $4; leveller, J. L. Haw, 136 d. at $4; cooks and labourers, $2,425.50	3,649	50
Field allowance: surveyor, 28 d. at $5, 16 d. at $4, 181 d. at $3.10; assistants, 16 d. at $4, 306 d. at $1.30; party, 1,000 d. at $1	2,226	90
Automobile expenses, $767.12; freight, etc., $76.03; fares of party, $215.85	1,059	00
Ford cars, 2, $1,042; moving outfit, $54; rent of camp site, $50	1,146	00
Traverse hubs, $104; small items, $161.42	265	42
	8,346	82
R. C. Purser, Miscellaneous—Divers—1923		
Instrument man, 94 d. at $4	376	00
Field allowance: surveyor, 5 d. at $5, 94 d. at $4; assistant, 94 d. at $4	777	00
Freight, etc., $90.38; fares of party, $297.35; team hire, $108; moving outfit, $247; small items, $53.61	796	34
	1,949	34

Topographical Surveys: Surveyors' Accounts—Continued **Levés topographiques: Comptes des arpenteurs**—Suite	$ cts.
H. E. Read, Lines of Levels—Lignes de nivellement—1923	
Paylist of cooks, labourers, etc.	1,852 00
Field allowance: surveyor, 169 d. at $3.10; party, 927 d. at $1	1,450 90
Democrat, $202.50; freight, etc., $367.87; fares of party, $117.15	687 52
Feed and stabling, $195.26; horseshoeing, $66.10; wintering horses, $415.43; small items, $291.67	968 46
	4,958 88
C. Rinfret, Topographical Surveys—Arpentages topographiques—1923	
Paylist of cooks, labourers, etc.	1,319 50
Field allowance: surveyor, 34 d. at $4, 146 d. at $3.10; assistants, 33 d. at $4, 285 d. at $1.30; party, 653 d. at $1	1,744 10
Automobile expenses, $613.72; freight, etc., $61.50; fares of party, $81.05	756 27
Ford car, $511; small items, $198.81	709 81
	4,529 68
C. H. Taggart, Land Classification—Classement de terres—1923	
Paylist of labourers, etc.	423 00
Field allowance: surveyor, 159 d. at $3.10; assistant, 9 d. at $1.30; party, 156 d. at $1	660 60
Automobile expenses, $367.20; freight, etc., $69.59; fares of party, $209.70; small items, $56.45	702 94
	1,786 54
J. Vicars, Miscellaneous—Divers—1923	
Assistant, F. H. Staines, 67 d. at $4; labourers, etc., $595.50	863 50
Field allowance: surveyor, 147 d. at $4; assistants, 148 d. at $4; party, 3 d. at $1.	1,183 00
Automobile hire, $130; freight, etc., $83.91; fares of party, $183.75; small items, $50.78	448 44
	2,494 94
C. M. Walker, Miscellaneous—Divers—1923	
Instrument man, A. H. Melville, 204 d. at $4; labourers, etc., $1,403.54	2,219 54
Field allowance: surveyor, 27 d. at $5, 204 d. at $4; assistant, 204 d. at $4	1,767 00
Automobile hire, $69.60; freight, etc., $246.45	316 05
Fares of party, $519.25; lumber, $55.48; small items, $59.39	634 12
	4,936 71
J. N. Wallace, Lines of Levels—Lignes de nivellement—1923	
Personal services of J. N. Wallace, director of levelling, 366 d. at $10	3,660 00
H. W. Featherstone, senior engineering clerk, 12 m., $1,800, bonus $119	1,919 00
Engineering clerks: A. Fraser, 12 m., $1,440; G. P. Hatton, 9 m. at $1,440, 3 m. at $1,500	2,895 00
Levellers: G. Palsen, 157 d. at $4, bonus, $112.13; F. H. Staines, 21 d. at $4	824 13
Turner, A., junior clerk-typist, April 1 to June 30 at $2.75 per d., July 1 to Mar. 31 at $1,020, bonus, $83.25; temporary stenographers, 65 d. at $2.50	1,261 00
Caretaker for office, 12 m., $252; travelling expenses of J. Gibbon, $43.85	295 85
Bench marks, 350, $1,116, freight, etc., $103.49; fares, $114.35	1,333 84
Filling bench mark pipes, $70.90; telegrams, etc., $56.75; telephone rental, $60; small items, $223.21	410 86
	12,599 68

Topographical Surveys: Surveyors' Accounts—Concluded **Levés topographiques: Comptes des arpenteurs**—Fin	$ cts.
B. W. Waugh, Topographical Surveys—Arpentages topographiques—1923	
Pay list of cook, labourers, etc	976 00
Field allowance: surveyor, 155 d. at $3.10; assistant, 153 d. at $1.30; party, 427 d. at $1	1,106 40
Automobile expenses, $378.08; fares of party, $52.65; Ford car, $511	941 73
Livery and team hire, $39.20; small items, $87.08	126 28
	3,150 41
A. O. Wheeler, Alberta & B.C. Boundary—Limites d'Alberta et de la Colombie-Anglaise—1923	
Personal services: in field, 130 d. at $15; in office, 150 d. at $15	4,200 00
Allowance: in field, 130 d. at $5.10; attending conference, 7 d. at $5.10; in office, 143 d. at $1	841 70
Assistants: A. J. Campbell, in field, 127 d. at $8, in office, 261 d. at $8; A. S. Thomson, 113 d. at $5; draughtsmen, A. S. Thomson, 7.097 m., $1,066.93, R. S. Williams, 1.258 m., $157.26; office assistant, W. Cochran, 1.161 m., $58.06; cook, labourers, etc., $1,927.50	6,878 75
Ration, board and equipment allowance: assistants, 240 d. at $1.30; party, 758 d. at $1	1,070 00
Fares of party, $532.50; freight, etc., $122.35	654 85
Hire of pack outfit for season	1,000 00
Panchromatic plates, $63.84; small items, $73.09	136 93
	14,782 23
Geodetic Surveys—Arpentages géodésiques	
Salaries at Ottawa (Page K—25)	122,840 59
Charwomen, at $1.25 per d.: Mrs. L. Lasalle, $390; Mrs. M. Randall, $381.25; Mrs. M. Sheridan, $390; Mrs. A. Smart, $386.25	1,547 50
Casella, C. F. & Co., Limited, London, Eng., theodolite parts, etc	687 23
Department of Public Printing and Stationery, printing, stationery, etc	4,643 66
Smith (Irving), Montreal, Sauter time switches, 15	750 00
Watson Jack & Company, Limited, Montreal: Evinrude motors, 5, 780.25; special brackets, etc., $104	884 25
Payments under $500: camp equipment, $577.26; canvas covered canoes, $306; cleaning supplies, $53.15; copper strips, etc., $57; customs duty, $159.45; drugs and medical supplies, $275.38; electrical goods, $311.23; hardware, etc., $184.34; laundry and dry cleaning, $132.34; lumber, $189.74; mark tablets, $494.25; ice, $103.85; subscription to the International Union of Geodesy and Geophysics for 1923, $288.08; tapes, $309.72; freight, express, etc., $1,490.60; items under $50, $435.84	5,368 23
Summary of Surveys (detailed below)—Sommaire des arpentages (énumérés ci-dessous)	
Brown, L. O., reconnaissance of base line, N.B	644 00
Dennis, W. M., triangulation along the 49th parallel	14,999 07
Grant, A. M., primary triangulation in Ontario and Quebec	8,524 98
Lambert, H. F., Alberta boundary triangulation	10,187 57
McCallum, G. H., triangulation in British Columbia	17,827 49
McDiarmid, F. A., Laplace determinations, Maritime Provinces	1,634 44
McGrath, W. H., station preparation	241 93
McMillan, D., survey, provinces of Quebec and New Brunswick	4,632 93
Menzies, J. W., secondary triangulation, Quebec and lake St. John district	4,627 92
Montgomery, R. H., precise levelling, English and Winnipeg rivers and Labrador	5,198 52
Moulton, H. P., reconnaissance surveys, N.B. and N.S	5,725 93
Murdie, W. C., triangulation on the lower St. Lawrence	53,534 78
Nelles, D. H., supervisor of topography	1,126 02
Raley, G. S., precise levelling in Manitoba and Western Canada	5,474 17

Geodetic Surveys—Continued—**Arpentages géodésiques**—Suite

	$	cts.
Summary of Surveys (detailed below)—Concluded—*Sommaire des arpentages (énumérés ci-dessous)*—Fin		
Rannie, J. L., inspection trips	669	09
Reid, F. B., precise levelling supervision	1,131	62
Riddell, J. M., reconnaissance on lower St. Lawrence	1,318	18
Robb, K. H., base lines, Cape Breton and New Brunswick	3,037	13
Ross, J. E. R., observation survey and tower building, N.S. and N.B	20,835	31
Sinclair, G. E. B., precise levelling in Ontario and Quebec	4,936	15
Steers, F. P., city of London survey	365	64
Stewart, L. B., secondary triangulation in Ontario	764	54
	304,158	87
LESS:—		
City of Quebec, payment for work done by G. E. B. Sinclair in connection with survey of city	635 88	
Clark, J., payment for equipment destroyed	10 00	
Dennis, W. M., proceeds of sale of car	300 00	
Murdie, W. C.: proceeds of sale of horse, $210; refund for meals supplied by the C.G.S. *Gulnare*, $519.02	729 02	
Province of New Brunswick, payment for erecting Blue Mountains tower	258 60	1,933 50
Total	302,225	37

L. O. Brown, Reconnaissance of Base Line, N.B.—Reconnaissance des lignes de base, N.B., 1923

Paylists of labourers, etc	135	00
Living allowance at $4 per d.: L. O. Brown, $192; A. Goodin, $180	372	00
Travelling expenses: L. O. Brown and assistant, $90.80; sundry items, $46.20.	137	00
	644	00

W. M. Dennis, Triangulation along the 49th Parallel—Triangulation le long de la 49ième parallèle, 1923

Paylists of labourers, etc	4,470	00
Living allowance at $4 per d.: W. M. Dennis, $556; T. C. Dennis, $660; H. S. Ellis, $472; R. S. Quackenbush, $648	2,336	00
Ration allowance: at $2.60 per d., H. A. Blair, $366.60; W. J. Lowndes, $447.20; at 90c., labourers, etc., $968.40	1,782	20
Travelling expenses, W. M. Dennis and assistants	584	45
Mechanical transport, repairs, etc., $4,176.32; material, etc., for tower building, $539; sundry items, $557.10	5,272	42
Canadian Motors Limited, Regina, touring car	554	00
	14,999	07

A. M. Grant, Primary Triangulation in Ontario and Quebec—Triangulation dans Ontario et Québec, 1923

Paylists of men, labourers, etc	2,463	00
Living allowance: at $5 per d., A. M. Grant, $20; at $4 per d., A. M. Grant, $600, G. D. Pepper, $544, A. M. Barton, $192, V. J. Dunne, $336	1,692	00
Ration allowance: at $2.60 per d., Wm. Murphy, $296.40; at 90c., labourers, etc., $324	620	40
Repairs, etc., for mechanical transport, $1,351.65; material, etc., for tower building, $1,097.88; sundry items, $242.05	2,691	58
Just Motors, Ltd., Ottawa, 2 Ford runabouts	1,058	00
	8,524	98

Geodetic Surveys—Continued—**Arpentages géodésiques**—Suite	$ cts.
H. F. Lambert, Alberta Boundary Triangulation—Triangulation des bornes de l'Alberta, 1923	
Yellow Head Pass Reconnaissance—	
Pay list of men, labourers, etc	3,297 75
Ration allowance while in field at $2.60 per d., J. F. Tanton, $202.80, W. N. McGrath, $257.40; at 90c., labourers, etc., $874.80	1,335 00
Alberta Boundary Triangulation—	
Paylist of men, labourers, etc	906 70
Ration allowance at $2.60 per d., $257; at 90c. labourers, etc., $301.50	558 50
Travelling expenses: H. F. Lambert and assistants, $748.11; camp equipment, $877.70; express and freight, $356.18; pack trains, pack horses, etc., $1,990.75; sundry items, $116.88	4,089 62
	10,187 57
G. H. McCallum, Triangulation in British Columbia—Triangulation dans la Colombie-Britannique, 1923	
Paylists of men, labourers, etc	7,752 25
Ration allowance at $2.60 per d., G. H. McCallum, $439.40, G. F. Dalton, $377, C. H. Ney, $377, T. G. Terriss, $351; at 90c. labourers, etc., $2,405.70	3,950 10
Travelling expenses: G. H. McCallum and assistants, $1,508.05; sundry items, $203.76	1,711 81
Expenses power cruiser *Metra*—	
Paylists of engineer, etc., $1,534.25; boat supplies and repairs, $844.68	2,378 93
Imperial Oil Co., Prince Rupert, gasoline, 4,550 gal., $1,023.12; freight, $38.08.	1,061 20
Vancouver Shipyard Limited, hauling out and painting boat, $826.20; boat fittings, $137; wharfage, $10	973 20
	17,827 49
F. A. McDermid, Laplace Determination, Maritime Provinces—Déterminations d'après Laplace, Provinces Maritimes, 1923	
Paylists of men, labourers, etc	205 00
Living allowance at $5 per d., F. A. McDermid, $35; at $4 per d., F. A. McDermid, $244; O. Drury, $132; E. Love, $24; T. H. Parker, $104	539 00
Travelling expenses: F. A. McDermid, and assistants, $317.45; cartage, etc., $117.75; electrical goods, $139.12; express and freight, $197.95; camp equipment, $74.73; sundry items, $43.44.	890 44
	1,634 44
W. N. McGrath, Station Preparation—Préparation des stations, 1923	
Living allowance: W. N. McGrath, at $5 per d., $6.25, at $4, $68; V. J. Dunne, at $4 per d., $68	142 25
Travelling expenses, $77.31; sundry items, $22.37.	99 68
	241 93
D. McMillan, Surveys, P.Q. and N.B.—Arpentages, P.Q. et N.B., 1923	
Paylists of labourers, etc	1,902 45
Ration allowance: D. McMillan, at $2.60 per d., $397.80; labourers, etc., at 90c. per d., $940.20.	1,338 00
Travelling expenses, D. McMillan and assistants	321 95
Mechanical transport, repairs, etc., $788.92; sundry items, $281.61	1,070 53
	4,632 93
J. W. Menzies, Secondary Triangulation, Quebec and Lake St. John District—Triangulation accessoire, district de Québec et du lac St-Jean, 1923	
Paylists of labourers, etc	2,280 00
Ration allowance: at $2.60 per d., J. W. Menzies, $348.40; at $1.20 per d., J. W. Menzies, $196.80, J. M. Perrier, $158.40; at 90c., labourers, etc., $659.70	1,363 30
Travelling expenses, J. W. Menzies, $640.31, sundry items, $344.31	984 62
	4,627 92

Geodetic Surveys—Continued—**Arpentages géodésiques**—Suite	$	cts.
R. H. Montgomery, Precise Levelling, English and Winnipeg Rivers and Labrador —Nivellement de précision sur les rivières Anglaise et Winnipeg et le Labrador		
J. Meller, captain of launch at $125 per m., $270, G. Barras, engineer of launch at $130 per m., $299	569	00
Field pay list, labourers, etc	858	75
Travelling expenses: R. H. Montgomery and party	1,146	60
Board and lodging of party, $265.90; camp equipment, $450.47; customs duty on provisions, $206.30; express and freight, $391.30; provisions, $745.32; repairs to launch, gasoline, etc., $161.20; Zeiss level with tripod, $299.29; sundry items, $104.39.	2,624	17
	5,198	52
H. P. Moulton, Reconnaissance, N.B. and N.S.—Opérations de reconnaissance, N.-B. et N.-E.		
Paylists of men, labourers, etc	1,288	00
Living allowance at $5 per d., H. P. Moulton, $405.50; at $4 per d., H. P. Moulton, $76, W. N. McGrath, $76, T. W. Lewis, $4, R. Armstrong, $8	569	50
Ration allowance at $2.60 per d., H. P. Moulton, $340.60; at $1.20 per d., W. N. McGrath, $61.20; at 90c., labourers, etc., $477.90	879	70
Mechanical transport, repairs, etc	1,309	29
Travelling expenses: H. P. Moulton and assistants, $168.40; camp equipment, $711.11, sundry items, $216.58.	1,096	09
King's County Garage, Sussex, N.B., Ford truck chassis, etc	583	35
	5,725	93
W. C. Murdie, Triangulation on the Lower St. Lawrence—Triangulation dans le bas Saint-Laurent, 1923		
Triangulation party—		
Rose, H. G., junior geodetic engineer, May 8 to Nov. 7 at $1,680, $841.06; Wm. Racine, assistant, Nov. 10 to Mar. 21 at $1,200, $437.74; carpenter, at $3.75 per d., $573.75; paylist of signallers, labourers, etc., $11,014.19.	12,866	74
Living allowance: at $4 per d., J. H. Kihl, $536, W. Racine, $532; at $2.60, W. C. Murdie, $462.80, J. H. Kihl, $405.60, C. K. McElroy, $408.20, J. M. Riddell, $57.20, H. G. Rose, $340.60; men at 90c. per d., $3,747.60.	6,490	00
Travelling expenses: W. C. Murdie, self and assistants, $469.95; J. Clark, $34.75; J. H. Kihl, $263.65; C. K. McElroy, $39.26; H. G. Rose, $64.10.	871	71
Miscellaneous: canoe, $59.20; cement, $76.70; hardware, $275.65; electrical supplies, $365; horse, $220; horse feed, $92.31; hauling camp outfit, $788.55; hire of dog teams, $719; hire of boats and canoes, $142; cost of material and sites for towers, $85.74; storage, $67.50; telegrams and telephones, $100.58; sundry camp supplies, $280.45; freight, express and cartage, $377.64; items under $50, $298.27	3,948	59
Canadian Government SS. *Gulnare*—Vapeur *Gulnare*, de l'Etat—		
Morin, O. J., captain, 12 m., $1,920; J. J. Murchison, 1st officer, at $1,560, $1,321.66; W. Racine, 2nd officer, at $1,200, $600.54; W. A. Robertson, chief engineer, at $1,800, $1,350; W. R. Huxtable, 2nd engineer, at $1,320, $1,250.33; F. B. Brophy, 3rd engineer, at $1,200, $746.66; stewards, chief, Maurice Donovan, 12 m., $1,200, 2nd, R. Johnstone, 1 m., $50, S. Briand, $202.15; quartermasters, at $60 per m., G. C. Townsend, $307.73, Peter Avery, $330.97; boatswain, B. Townsend, at $65, $478.83.	9,758	87
Cooks, $936.10; firemen, sailors, etc., $4,256.24	5,192	34
Living allowance, April 1-12 and Oct. 30 to Mar. 31: O. J. Morin, at $2.60 per d., $231.40; 1st officer and 3 engineers, at $1.50, $409.50; sailors, etc., at $1.15, $509.45.	1,150	35
Miscellaneous: hardware, tableware, etc., $126.02; inspection fee, $50; laundry and dry cleaning, $263.38; provisions, $4,229.30; railway fares, $29.20; repairs, $78.65; uniforms, etc., $170.50; items under $50, $174.30	5,121	35
Carter, A. T., Gaspé, P.Q.: coal, $4,685.79; water, $143.88; use of hoisting engine, $76.88; piece of spruce, 64c	4,907	19
Dept. of Marine and Fisheries: G. P. Cooper, radiotelegraph operator, at $66 per m., $372.57; radio equipment, $74.85	447	42
Dept. of National Defence: cloth for uniforms, $122.20; sundry clothing outfit, $143.15; coal, $758.02; sundry boat supplies and repairs, $164; sugar and coffee, $155.69; tug hire, etc., $19.41; supervising work, $26.89; total, $1,389.36, less $33 for 6 casks returned	1,356	36
Lebrecque & Couillard, Quebec, coal, 124.9 tons at $11.40	1.423	86
	53,534	78

Geodetic Surveys—Continued—**Arpentages géodésiques**—Suite	$ cts.
D. H. Nelles, Supervisor of Topography—Surveillant de la topographie, 1923	
Paylists of men, labourers, etc	761 00
Living allowance at $5 per d., D. H., Nelles	30 00
Ration allowance: at $2.60 per d., D. H. Nelles, $28.60; at 90c. labourers, etc., $66	94 60
Travelling expenses: D. H. Nelles, $157.34; sundry items, $83.08	240 42
	1,126 02
G. S. Raley, Precise Levelling in Manitoba and Western Canada—Nivellement de précision dans Manitoba et dans la partie ouest du Canada	
Paylists of men, labourers, etc	2,929 92
Ration allowance: at $2.60 per d., G. S. Raley, $382.20; at 90c. labourers, etc., $851.40.	1,233 60
Mechanical transport, repairs, etc	272 55
Travelling expenses: G. S. Raley and assistants, $398.19; express and freight, $331.13; sundry items, $308.78.	1,038 10
	5,474 17
J. L. Rannie, inspection trips—Voyages d'inspection, 1923	
Living allowance at $5 per d., J. L. Rannie	225 00
Travelling expenses, $411.72; sundry items, $32.37	444 09
	669 09
F. B. Reid, Precise Levelling Supervision—Surveillant de nivellement de précision, 1923	
Paylists of pilots, etc	35 08
Living allowance: at $5 per d., F. B. Reid, $175; pilots at $4 per d., $64	239 00
Travelling expenses: F. B. Reid, $279.34; railway motor car, $403.76; sundry items, $174.44	857 54
	1,131 62
J. M. Riddell, Reconnaissance on Lower St. Lawrence—Opérations de reconnaissance dans le bas Saint-Laurent, 1923	
Paylists of men, labourers, etc	167 75
Living allowance at $4 per d.: J. M. Riddell, $280; F. Cassini, $160; A. Bouffard, $84	524 00
Travelling expenses: J. M. Riddell, $496.29; sundry items, $130.14	626 43
	1,318 18
K. H. Robb, Base Lines, C.B. and N.B.—Lignes de base, C.-B. et N.-B., 1923	
Paylists of men, labourers, etc	1,290 50
Ration allowance: at $2.60 per d., K. H. Robb, $247; at $1.20 per d., H. Parker, $81.60; at 90c., labourers, etc., $545.40	874 00
Travelling expenses: K. H. Robb and assistants, $478.01; sundry items, $394.62	872 63
	3,037 13
J. E. R. Ross, Observation Survey and Tower Building, N.S. and N.B.—Arpentage d'observation et construction de tours, etc., N.-E. et N.-B., 1923	
Paylists of men, labourers, etc	9,400 98
Living allowance: at $5 per d., J. E. R. Ross, $605; at $4 per d., J. E. R. Ross, $150; D. McLeish, $204; W. H. Floyd, $16	975 00
Ration allowance: at $2.60 per d., C. H. Brabazon, $382.20, N. E. Kelly, $501.80, L. N. Wadlin, $449.80; at 90c., labourers, etc., $2,458.80	3,792 60
Mechanical transport, repairs, etc	1,713 74
Travelling expenses, J. E. Ross and assistants, $1,098.17; boat hire, $160.20; express and freight, $351.22; horse hire, $501.75; material for tower building, $404.14; trucking camp outfit, $109.40; postage and telegrams, $137.05; sundry items, $306.48	3,068 41
Morrison, A., St. Peters, N.S., Ford car, less allowance for old car, $100	453 00
Sullivan, E., Campbellton, N.B.: Ford truck chassis, etc., $824.55; light delivery Ford runabout, etc., $607.03	1,431 58
	20,835 31

Geodetic Surveys—Concluded—**Arpentages géodésiques**—Fin	$	cts.
G. E. B. Sinclair, precise levelling in Northern Ontario and Quebec—Nivellement de précision dans l'Ontario nord et Québec, 1923		
Paylists of men, labourers, etc	2,633	50
Living allowance at $4 per d., G. E. B. Sinclair, $240; L. J. Dalton, $240	480	00
Ration allowance: at $2.60 per d., G. E. B. Sinclair, $330.20; at 90c., labourers, etc., $789.30	1,119	50
Travelling expenses: G. E. B. Sinclair, $404; sundry items, $299.15	703	15
	4,936	15
F. P. Steers, City of London Survey—Relevé de la cité de London, 1923		
Living allowance at $5 per d., F. P. Steers	230	00
Travelling expenses: F. P. Steers, $70.92; sundry items, $64.72	135	64
	365	64
L. B. Stewart, Secondary Triangulation in Ontario—Triangulation secondaire dans l'Ontario, 1923		
Paylists of men, labourers, etc	54	25
Living allowance at $4 per d., L. B. Stewart, $372; J. W. Milson, $148	520	00
Travelling expenses: L. B. Stewart, $110.36; sundry items, $79.93	190	29
	764	54

Survey and Demarcation of International Boundaries
Relevé et délimitation des frontières internationales

General Accounts—Comptes généraux

Salaries at Ottawa (Page K—26)	14,020	00
United States boundary commissioner for primary traverse on Rainy Lake	1,500	00
United States section of International Boundary Commission: one half cost, of engraving maps, $3,771.38; of paper for 189 maps, special, $29.25; two-sevenths of cost of paper for printing maps of boundary line, $431.68; Canadian sections share of cost of engraving copper plates, $1,096.71, of printing maps, $2,127.42; cartage, etc., $15.40	7,471	84
Miscellaneous: printing and stationery, $140.25; 4 tents, stoves, etc., $139.70; freight and express, $124.69; sundry items, $80.04	484	68
Travelling expenses—Dépenses de voyages		
McArthur, J. J., inspection of the Quebec-Maine boundary survey: travelling expenses, $123.37; living allowance at $5 per d., $51.66	175	03
Pounder, J. A., travelling expenses to Washington and Ottawa	196	43
Surveys—Arpentages		
Chisholm, D. F., St. Andrews, P.Q., and vicinity, etc.: travel, $61.15; living allowance at $5 per d., $40; sundries, $7.29	108	44
Ingersoll, J. N., rebuilding and repairing monuments on Quebec-Maine boundary: travel, self and party, $117.48; cook, at $3.33⅓ per d., $183.33; teamsters with team, at $6, $498; paylist of labourers, $458.67; living allowance: J. N. Ingersoll, at $2.60 per d., $122.20; D. F. Chisholm at $1.20 per d., $43.20; assistants at 90c. per d., $297; hardware, etc., $42.09; sundries, $52.40	1,814	37
Pounder, Jno. A., Quebec-Maine highlands inspection and re-surveys, etc.—		
Quebec-Maine highlands: travelling expenses, $168.95; cook, at $3.50 per d., $171.50; paylist of axemen, $420.90; living allowance, J. A. Pounder, at $2.60 per d., $150.80; men at 90c., $190.80; hauling outfit, $85; sundries, $78.33	1,266	28
Reconnaissance near Cornwall, etc., J. A. Pounder: travelling expenses, $111.05; living allowance at $5 per d., $110; sundries, $10.65	231	70
Prinsep, G. T., survey in vicinity of Cornwall, Ont.: travelling expenses, $109.20; paylist of labourers, $80.50; living allowance at $5 per d., $97.50; sundries, $51.01	338	21
Reilly, T. P., Quebec-Maine boundary survey: travelling expenses, $43.70; paylist, cook, at $3⅓ per d., $300; teamsters with horses, at $6 per d., $1,182; labourers, etc., $701.24; living allowance at $2.60 per d., T. P. Reilly, $265.20, at $1.20, J. N. Ingersoll, $118.80, D. Chisholm, $133.20, at 90c. per d., labourers, etc., $554.10; camp equipment, $95.12; cement, 367 bags, $486.25; hardware, $68.72; express, freight, etc., $134.37; sundries, $12.01	4,094	71
Total	31,701	69

Government of the Northwest Territories: Salaries and Expenses **Administration des Territoires du Nord-Ouest: Traitements et dépenses**	$ cts.
Salaries at Ottawa—Traitements à Ottawa.....(Page K—27)	8,877 14
Salaries at Calgary—Traitements à Calgary—	
Dingman, C., inspector of petroleum and natural gas: 9 m. at $2,100, 3 m. at $2,220; bonus, $60.....	2,190 00
Kay, Miss E. G., clerk-stenographer: 3 m. at $1,020, 9 m. at $1,080; bonus, $74.79	1,139 79
Lee, R. J., mining inspector: 6 m. at $2,220, 6 m. at $2,340; bonus, $60....	2,340 00
Ross, Chas. C., senior mining inspector, 12 m.....	3,120 00
Slipper, S. E., petroleum engineer, 1 m. to April 30.....	280 00
Steel, F. M., mining inspector: 6 m. at $2,100, 6 m. at $2,220; bonus, $60..	2,220 00
Salaries at Fort Smith—Traitements à Fort Smith—	
Brownlee, H. E., labour foreman: April 1 to Dec. 15 at $1,800; living allowance, $1,060.48	2,333 06
Cumming, W. G., clerk (salary shown under Civil Government Salaries), living allowance	1,500 00
McDougall, J. A., district agent: 12 m., $2,700; living allowance, $1,500..	4,200 00
Murphy, G. D., labour foreman: April 1 to Sept. 9, Jan. 30 to Mar. 31 at $1,800; living allowance, $920.83.....	2,025 83
Richardson, Dr. W. A., physician, 5 m. to Aug. 31 at $600.....	250 00
Tedcastle, T. W., labour foreman: 12 m. less 13 d. June at $1,800, $1,735; living allowance, $1,445.85	3,180 85
Sundry wages: woodcutters, $32.50; labourers, $1,026.50.....	1,059 00
Travelling expenses—Frais de voyages—	
H. E. Brownlee, $125.05; L. T. Burwash, $305.65; T. L. Cory, $970.01; W. G. Cumming, $12; C. W. Dingman, $1,718.40; R. J. Lee, $718.50, less $14 for license, $704.50; J. A. McDougall, $1,438.44; G. D. Murphy, $310.70; Dr. W. A. Richardson, $76.75; C. C. Ross, $1,216.87; F. M. Steel, $1,276.52; S. E. Slipper, $101.32.....	8,256 21
General expenses—	
Department of Public Printing and Stationery	3,609 84
Hudson's Bay Co.: wages of guides, $415; horse feed, $96.85; provisions and supplies, $145.16	657 01
Imperial Oil Limited: gasoline, 1,000 gal., $598.80; steel barrels, 16, $128; oil, $44.93	771 73
Maclin Motors, Calgary, Ford touring car complete.....	663 72
Sundry expenses: lithographic work, $401.24; safe, $404.11; telegrams, $158.85; express and freight, $157.18; premium on guarantee bonds, $144.60; radio supplies, $116.75; stationery, blue prints, etc., $100.60; services of R. C. M. Police, $87.60; medical supplies, $67; small items, $139.43	1,777 36
Cory, T. L., legal services, April 1 to June 11, Sept. 22 to Dec. 31 at $300 per m.	1,700 00
Expenses at Fort Smith—Dépenses à Fort Smith—	
Building and boats account: repairs to boats, $110.98; building supplies, $421.19; freight and cartage, $47.35; radio and electric supplies, $66.18; miscellaneous expenses, $33.09; contract price of delivering and piling 100 cords wood, $700.....	1,378 79
Roads account: labourers, $1,346.20; horsefeed, $187.70; small items, $9....	1,542 90
Sawmill account: labourers, $725; freight and transportation, $56.80.....	781 80
Wynn Contract: hauling, sawing and dressing lumber at contract price....	7,022 77
Miscellaneous expenses: freight and cartage, $704.68; commission on timber collections, $85.16; postage, $35; sundry items, $33.93.....	858 77
Grants to schools—Subventions aux écoles—	
All Saints, Aklavik, 3 m., $50; Fort Smith, 6 m., $100; St. David, Ft. Simpson, 15 m., $250; St. Joseph's, Resolution, 12 m., $400; St. Matthew's, Ft. MacPherson, 12 m., $200; St. Peter's, Hay River, 12 m., $400; Providence, 12 m., $400.....	1,800 00
Grants to Hospitals—Subventions aux hôpitaux—	
Ft. Simpson Hospital, treatment of patients.....	3,278 50
Ft. Smith Hospital: treatment of patients, $1,776.50; care of destitute half-breeds, $738	2,514 50

Government of the Northwest Territories: Salaries and Expenses—Concluded **Administration des Territoires du Nord-Ouest: Traitements et dépenses**—Fin	$ cts.	$ cts.
Supplies for destitute—		
Lamson and Hubbard Canadian Co., provisions for family of destitute half-breed, 14 m		624 40
Miscellaneous expenses: clothing, bedding and supplies, $311.10; professional services of Dr. W. A. Richardson, $306.50		617 60
		72,571 57
Less—		
Balances due agents, Mar. 31, 1924: R. J. Lee, $4.50; C. C. Ross, $16.87; J. A. McDougal (Ft. Smith expenses)	521 37	
Amount not accounted for in 1922-23 (Page K—184)	1,000 00	
Provisional Bonus Allowance (Page K—107)	254 79	
		1,776 16
Total		70,795 41

Government of the Northwest Territories: Explorations
Administration des Territoires du Nord-Ouest: Explorations

Salaries and expenses—Traitements et dépenses—	
Arial, J. H. T., junior radio-electrician: June 25 to July 2, $34.91; travel, $45.45	80 36
Bernier, J. E., commander: 12 m., $6,000; travel, $1,747.47, less $47.47 paid from vote for New Ship (Page K—104)	7,700 00
Bernard, J. H., section clerk, Oct. 4 to Dec. 31 at $960	232 26
Blouin, E., chief steward, June 4 to Oct. 31 at $1,020	416 50
Burwash, L. T., exploratory engineer: 12 m., $2,760; living allowance, Sept. 20 to Mar. 31 at $1,500	3,555 83
Cloutier, Jos., steward, June 1-30	85 00
Earl, W. G., wireless telegraph operator: June 18 to Oct. 9 at $77 per m.; travel, $78.97	363 30
Gosselin, Jules, second steward, July 3 to Oct. 31 at $720	236 13
Laperrière, J .L., second engineer: ½ m. at $110, 218½ h. at 60c. per h	186 10
Laperrière, P.: chief engineer, 2 m. to July 31 at $1,920; second engineer, 3 m. to Oct. 31 at $1,320	650 00
Lemieux, L.: second officer, 2 m. to May 31 at $1,260; chief officer, 5 m. to Oct. 31 at $1,500; board allowance, $60	895 00
Livingstone, L. D., physician: July 4 to Oct. 31 at $2,400; travel. $144.20	924 85
Morin, L. D., chief officer: 2 m. at $1,500, 10 m. at $3,000; board allowance, $90	2,840 00
O'Connell, Desmond, clerk-stenographer, June 23 to July 9 at $960	44 56
Theriault, A., chief engineer: 12 m., $1,920; board allowance, $90	2,010 00
Valiquette, G. V., motion picture operator: June 22-30 at $2,400, July 1 to Oct. 8 at $2,100, Oct. 9 to Feb. 15, less 6 d. Nov. at $2,400	1,442 00
Able seamen, $1,835.06; boatswain, $732; carpenters, $577.24; cooks, $798.73; firemen, $1,184.46; forecastle boy, $251.61; mechanics, $246; oilers, $3,101.31; quartermasters, $947.67; waiters, $299.52; watchmen, $1,820; board allowances of crew, $729	12,522 60
Clothing for crew: uniforms, etc., $219.83; boots, $304.62; oiled clothing, $243.36; shirts, $199; sundry clothing, $116.70	1,083 51
Drydocking, moorage, etc.: Levis Graving Docks, use of dry dock, 11 d., $820; pilotage dues, $146.40; moorage, $234.50; hire of tugs, $145; wintering, $30.53; sundry items, $33.81	1,410 24
Fuel, etc. for *Arctic*—Combustible, etc., pour *l'Arctic*—	
Labrecque and Couillard: coal, $1,008.19; labour loading coal, $26	1,034 19
Royal Canadian Mounted Police, 50 tons coal supplied at Ellesmere Island	990 00
Payments under $500: steel drums, 10, $77; gasoline, $71.94; oil, $287.47; small items, $10	446 41
Furnishings for cabins of *Arctic*: dishes and kitchen utensils, $174.39; towels, bedding, etc., $383.51; electric fans, $78; hardware, $95.52; Victor records, $37.50; sundry items, $37.25	806 17

Government of the Northwest Territories: Explorations—Concluded **Administration des Territoires du Nord-Ouest: Explorations**—Fin	$ cts.
Material and repairs for *Arctic*—Matériel et réparations à l'*Arctic*—	
Davie Shipbuilding and Repairing Co., Ltd., repairing hull, contract price..	5,884 00
Lemieux, Jos. E.: rope, $402.65; babbit, 392 lbs., $105.84; sundry hardware, $64.10	572 59
McKay (Alex.) Co., Ltd., repairs to boilers (contract)	1,673 00
Marine and Fisheries Department: materials for repairs, $817.62; labour, $1,703.53	2,521 15
Payments under $500: brass, $97.14; electrical supplies, $105.64; galvanized rope, $78.61; hose and couplings, $76.05; repairing pipes, $54.20; repairs to 5 sails, $145; various items under $50, $851.33	1,407 97
Provisions for *Arctic*: Narcisse Drolet, Quebec, $1,729.42; Drouin Frères, Quebec, $2,115.21; Quebec Preserving Co., Quebec, $3,772.11; Rioux and Pettigrew, Quebec, $948.50; payments under $500, $890.61	9,455 85
Miscellaneous—Dépenses diverses—	
Canadian Government Motion Pictures Bureau: film, 17,914 ft., $790.89; complete print of expedition, $269.10; titles, etc., $49.05	1,109 04
Department of Public Printing and Stationery	343 25
Marconi Wireless Telegraph Co. of Canada: continuous wave adapter, $1,924.27; sundries, $148.29	2,072 56
Photographic Stores, Ltd.: sept camera, $150; projector, $385; 12 rolls film, $72; sundries, $73	680 00
Payments under $500: camp cooking sets, $72; cartage, $109; charts, $296.50; customs duties, $79; electric lighting, $91.58; electrical supplies, $181.49; express, $67.35; freight, $55.20; films, $158.40; labourers, $417.30; laundry, $70.27; lumber, $104.64; medical supplies, $248.94; oscillation generator, $239.54; ship's instruments, $68; adjusting instruments, $71; steamship inspection fees, $130; telegrams, $181.68; tents, $74.91; items under $50, $587.14.	3,303 94
Expenditure by L. T. Burwash: hardware and tools, $96.14; lumber, $152; rifle, shot gun and ammunition, $298.80; tents, 2, $77; sterno, $110.50; pocket sextant, $25	759 44
Expenditure by J. D. Craig, 1922-23 ($1,901.38)—	
Travel: L. O. Brown, $35.60; J. D. Craig, $618.89; W. H. Grant, $69.90; T. P. Reilly, $37.35; G. V. Valiquette, $79.64	841 38
Quebec Liquor Commission, 20 cases liquor for ship's stores	831 00
Miscellaneous: medical expenses of T. P. Reilly, $34.15; photographic supplies, $34; medical supplies, $67.55; stationery, etc., $37.15; survey supplies, $56.15	229 00
Expenditure by J. D. Craig, 1923-24—	
Travel: J. D. Craig, $391.03; advance to Desmond O'Connell, $100; G. H. Valiquette, $83.78	574 81
Supplies, etc.: liquor for ship's stores, $432; supplies for motion picture camera, $29.60; various supplies, $88.06; less $91.07 for supplies sold	458 59
Expenses in connection with accidental drowning of Desmond O'Connell of C.G.S. *Arctic*	414 65
Stefansson, V., advance on account of living allowance (O.C. April 21, 1923)	700 00
Adjustments—	
Balance due J. E. Bernier, April 1, 1923	15 55
Burwash, L. T., advance to be accounted for	1,000 00
	74,802 78
Less—	
Expenditure by J. D. Craig, 1922-23, $1,901.38; sale of goods, $518.36; oil drums returned, $8	2,427 74
Total	72,375 04

Government of the Northwest Territories: Northwest Game Act **Administration des Territoires du Nord-Ouest: Loi du gibier du Nord-Ouest**	
Salaries of game wardens—	
Bennett, F. C., Sept. 1, 1922, to Mar. 31, 1924, at $840	1,330 00
Brown, P. H., Sept. 12, 1922 to May 31, 1923, at $840	604 35
Browning, F. J.: 12 m., $840; bonus, $60	900 00
Fowler, D. J., July 13, 1922, to July 10, 1923, at $840	835 45

Government of the Northwest Territories: Northwest Game Act—Concluded **Administration des Territoires du Nord-Ouest: Loi du gibier du Nord-Ouest** —Fin	$	cts.
Salaries of game wardens—*Concluded.*		
McNeil, Wm.: 6 m. to Sept. 30 at $1,140; bonus, $130.50	700	50
Rudeen, V.: 2 m. to May 31, $140; bonus, $10	150	00
Wages of buffalo herders—		
Arden, D'Arcy, Sept. 10 to Mar. 31 at $840	469	00
Klukas, H., 5 m. at $600, 7 m. at $840	740	00
McDermott, H.: April 1-30, June 16-30, July 23 to Aug. 31 at $600, 7 m. to Mar. 31 at $840	629	50
Mercredi, I.: Aug. 1-31 at $600, 7 m. to Mar. 22 at $840	519	00
Woosey, S.: April 1 to Aug. 11 at $600, $217.75; board, $193	410	75
Wages of wolfers at $600: Hector Ducharme, April 1 to Aug. 10, $216.15; Bruno Loranger, April 1 to Aug. 10, $216.15	432	30
Wages for fire-fighting and sundry labour	1,842	04
Rations for 191 days for Bruno Loranger and Hector Ducharme, wolfers (O.C. Dec. 10, 1923)	286	50
Travelling expenses: Maxwell Graham, travel, $327.72; supplies purchased, $21.05; expenses loading reindeer on C.G.S. *Aranmore*, $257.22; W. G. McNeil, travel, $254.35	860	34
Miscellaneous expenses—Dépenses diverses—		
Department of Public Printing and Stationery	370	47
Hudson's Bay Co.: gasoline, $211.38; hardware and building material, $215.24; provisions, $67.33; freight, $118.24; small items, $22.10	634	29
Payments under $500: dogs, $1,305; fish nets, $105.38; freight, $301.05; hardware, $382.15; provisions, $146.58; stove, $59.50; telegrams, $37.33; transportation of ranger, etc., $386.95; items under $50, $248.30	2,972	24
Buffalo patrol—Patrouille du bison—		
Alberta and Arctic Transportation Co., Ltd., provisions	2,789	08
Hudson's Bay Co.: provisions, $432.50; hardware, etc., $1,154.12; dog sleighs, 6, $118.50; snowshoes, 24 pr., $196.68; dog harness, 16 sets, $400; freight, $32.13	2,333	93
Various payments: canoes, 3, $216; paddles, 12, $27; drugs and medical supplies, $35.81; small items, $74	352	81
Wolf bounties: Hudson's Bay Co., $5,580; Union Bank of Canada, $520; sundry payments, $800	6,900	00
Moving reindeer, Lobster Bay to Anticosti—		
Expenses of men engaged in transferring herd to Anticosti	165	65
Burlap, 225 yd., $149.80; gasoline, $42.13; hardware, $32.83; labour, $277.60; lumber, $104.24; freight, $38.89; small items, $34	679	49
	27,907	69
Less—Provisional Bonus Allowance (Page K—107)	133	75
Total	27,773	94

Government of Northwest Territories: Purchase of New Ship
Administration des Territoires du Nord-Ouest: Achat d'un nouveau navire

Bernier, Capt. J. E.: travelling expenses, $753.83; unexpended balance, refunded to Casual Revenue in 1924-25, $293.64	1,047	47
Disposal and Liquidation Commission, purchase of steamship *Franklin* (O.C. Nov. 13, 1923)	53,533	33
Accountant General of the Navy, material and labour for repairs	3,400	22
Canadian Pacific Ry., fares for Capt. Bernier's party, Southampton to Montreal	876	00
Cran & Somerville, Ltd., Leith: dry dock charges, $292; labour, $2,920; lengthening funnel, $194.66; steel masts with wire rigging, 2, $730; steel plates for shell and deck, etc., $3,893.33; teak and pine for decks and chart houses, $1,703.32; transporting ship, Portland to Leith, $1,168; sundry repairs, $536.60	11,437	91
Fleming & Ferguson, Paisley: 4-bladed propeller, $1,703.36; propeller shaft, $408.80; spare propeller blades, 4, $802.97; small items, $55.96	2,971	09
Score (R.) & Sons, Portland Harbour, various ship's stores	1,007	71
Total	74,273	73

Government of the Northwest Territories: Wireless Stations **Administration des Territoires du Nord-Ouest: Stations de télégraphe sans fil**	$ cts.
O'Brien, F. G., lieut.: June 5 to Mar. 31 at $1,550; living allowance, $265.84..	1,540 24
Taber, H. E., lieut.: July 25 to Mar. 31 at $1,550; living allowance, $901.93....	1,964 37
Pay and allowances of signallers.....	12,134 41
Various services: carpenters, $616.75; draftsman, $167.42; electricians, $3,198.71; fitter, $883.07; labourers, $166.60; painters, $60.....	5,092 55
Anaconda American Brass, Ltd., Toronto, brass rods and copper.....	505 89
Canadian National Railways: fares, $89.11; freight and express, $883.89; telegrams, $103.04.....	1,076 04
Canadian Pacific Railway: fares, $1,507.63; freight, $678.86; telegrams, $5.54..	2,192 03
Cooper, J. E.: building radio test hut, $2,450; sheeting walls of test hut, $150; concrete foundations, 2, $625.....	3,225 00
Dominion Bridge Company, Ltd.: 100-ft. steel aerial towers, $4,462.50; erecting and dismantling one tower, $155.....	4,617 50
Diamond State Fibre Co., Ltd., Toronto, condensite celeron.....	585 37
Electrical Systems, Ltd., Toronto: 3-k.w. Delco light plants, 5, $9,500; spare parts, $1,375; various electrical supplies, $152.67.....	11,027 67
Northern Commercial Co., Ltd., Mayo: gasoline and oils, $418.25; hardware, $227.53; typewriter, $70.....	715 78
Northern Electrical Co., Ltd., Montreal, various electrical supplies.....	1,279 04
Powerlite Devices, Ltd., Toronto, various electrical supplies.....	558 80
Welch & Johnston, Ottawa: batteries, 16, $403.20; head receivers, 12 pr., $210; various electrical supplies, $69.61.....	682 81
Payments under $500: advertising and printing, $199.25; building foundations, $193.50; clothing for signallers, $521.04; customs duties, $771.53; drugs, $91.20; dry goods, $171.36; electrical supplies, $1,855.18; freight and express, $245.65; hardware, $1,757.68; lumber, $253.73; rent of cabin, $245; stenographic services, $50; travelling expenses, $236.55; wire, $61.35; wood, $456.50; items under $50, $333.71.....	7,443 23
Travelling expenses of Major Steele and party.....	1,502 06
Lieut. Steele, unexpended balance, refunded in error to Dept. of National Defence	230 20
Total.....	56,372 99

Government of Yukon Territory—Administration du Territoire du Yukon *Salaries and living allowances—Traitements et allocations de subsistance*	$ cts.
MacKenzie, G. P., gold commissioner: 12 m., $5,000; living allowance, $3,000..	8,000 00
Telford, E., Inspector, R.C.M.P., acting gold commissioner, 6 m. (O.C. Aug. 4, 1923)	600 00
Allen, R. L., timber inspector: 12 m. $1,225; living allowance, $1,475.....	2,700 00
Berton, F. G., clerk: 12 m., $1,320; living allowance, $1,500.....	2,820 00
Black, John, legal advisor: 12 m.....	500 00
Brock, Frank, accountant, gold commissioner's office: 12 m., $2,100; living allowance, $1,500.....	3,600 00
Deslauriers, J. B., acting correspondence clerk: 12 m., $960; living allowance, $1,500	2,460 00
Faulkner, V., clerk-stenographer: 12 m., $1,080; living allowance, $1,200.....	2,280 00
Ferrell, J. E., acting sub-mining recorder, Mayo: 11 d. at $10 per d.....	110 00
Gillespie, R. L., sub-mining recorder, Mayo: 12 m., $1,320; living allowance, $1,500	2,820 00
Grant, V. G., special services inspecting survey on Keno Hill and vicinity....	25 00
Henderson, Robt., assistant to mining engineer: 12 m., $1,200; living allowance, $1,200.....	2,400 00
Jeckell, G. A., comptroller: 12 m., $2,700; living allowance, $1,500.....	4,200 00
Kelly, P. M., mining recorder: 12 m., $1,320; living allowance, $1,500.....	2,820 00
Moorhead, W. J., mining recorder, Whitehorse, 12 m.....	600 00
Thornbeck, Mrs. M., acting stenographer: July 5 to Aug. 10, 36½ d. at $175 per m.....	206 05

Government of Yukon Territory—Concluded **Administration du Territoire du Yukon**—Fin	$	cts.
Special services—Services spéciaux		
Commissions on collections paid to agents of mining recorders: B. D. Dewitt, Stewart River, $54.10; V. G. Grant, Keno City, $331.20; Jno. Johnston, Bonanza, $110.80; F. X. Laderoute, Kirkman, $10.40; G. A. McGregor, Granville, $29.85; H. McMillan, Carmacks, $57.25; A. A. McMillan, Quartz Creek, $85.80; Wm. Scofield, F. N. Selkirk, $83.62; E. H. Searle, Miller Creek, $24.50; Glacier Creek, $77.10; D. G. Snure, Big Salmon, $14.10; Alex. Veale, Thistle Creek, $19.10; F. C. Ward, Scroggie, $17.50; W. C. Waters, Forty Mile, $23.20	938	52
Searching out-going passengers for gold dust, Royal Canadian Mounted Police: Dawson, $67; Forty Mile, $82.50; Whitehorse, $76.50	226	00
Travelling Expenses—Frais de voyages		
Allen, R. L., inspection trip Mayo district and Stewart River	50	00
Berton, F. G., trip to Mayo	58	50
Gillespie, R. L., expenses Mayo and Keno	55	50
MacKenzie, G. P., expenses between Mayo and Keno, $78.25; travelling expenses Ottawa to Dawson, $540.87; refunded to Casual Revenue, $59.13	678	25
Expenses with Insane—Dépenses pour aliénés		
Provincial Mental Hospitals: Essondale, B.C., maintenance at $1 per d., Mar. 1 to Feb. 28, 1924, $8,701; clothing, etc., $1,190; New Westminster: Mar. 1 to Feb. 28, 1924, $5,330.18; less paid from estates of F. Costa, T. Harding, T. Dawson, R. Cook and W. S. Whitman, $632.40	14,588	78
Royal Canadian Mounted Police, expenses in connection with the arrest and conveyance to asylum of Ole Dahl, Richard Sutton and A. L. Kawonen..	1,873	50
General expenses—Dépenses générales		
Dawson News and Publishing Co.: printing, $1,529.25; binding daily file, $120; subscriptions, $24	1,673	25
Department of Public Printing and Stationery: printing, $344.02; stationery, $850.84; Parliamentary publications, $6; *Canada Gazette*, $8	1,208	86
Yukon Telephone Syndicate, telephone service 12 m	627	00
Miscellaneous items: advertising, Whitehorse *Weekly Star*, $16.90; cartage, $45.50; Dawson *Weekly News*, 4 yearly copies, $48; *Official Gazette*, 2 copies $12; express, $194.07; freight, $445.11; hardware, $12.12; premium on guarantee bonds to Mar. 31, 1924, $156.18; stationery, $40.75; subscriptions to outside publications, $34; telegrams, $592.25; use of car for Gold Commissioner, $180; postage, $271; sundry items, $40.94	2,088	82
	60,208	03
Grant to Local Council	45,000	00
Grant for maintenance of roads	80,000	00
Exchequer Court Award, Bonanza Creek Gold Mining Co. Ltd	100,000	00
	285,208	03
LESS:—		
G. P. McKenzie, refund of balance of 1922-23 (Page K—191, 1922-23)..	600	00
Total	284,608	03

Superannuation No. 4—Loi de retraite du service public, 1920	$	cts.
Detailed under Finance Department.....(Part F—23)	27,824	36

Provisional Bonus Allowances—Boni provisoire de cherté de vie		$ cts.
Bonus paid to employees at Ottawa	(Page K— 28)	127,901 51
Bonus paid to outside employees, Dominion Lands	(Page K— 39)	36,795 61
" " Topographical Surveys	(Page K— 85)	1,115 72
" " Protection of Timber	(Page K— 57)	30,911 31
" " Water Power	(Page K— 61)	5,009 81
" " Irrigation	(Page K— 63)	3,656 91
" " Canadian National Parks	(Page K— 81)	18,512 05
" " N.W.T., Administration	(Page K—102)	254 79
" " N.W.T., N.W. Game	(Page K—104)	133 75
" " Migratory Birds	(Page K— 66)	1,554 33
" " Astrophysical Observatory	(Page K— 84)	60 00
" " School Lands	(Page K—108)	370 19
		226,275 98
LESS—Charged to School Lands	(Page K—108)	7,803 67
		218,472 31

Miscellaneous: Gratuities to Families of Deceased Officers
Divers: Gratifications aux familles de fonctionnaires décédés

Barry, J. F., clerk-bookkeeper, Seed Grain	220 00
Bigger, C. A., assistant superintendent, Geodetic Surveys	610 00
Bourgault, Jos. E., clerk, Topographical Surveys	170 00
Bryan, John, file clerk, Forestry	200 00
Duhamel, J. B., principal clerk, Secretary's branch	380 00
Evans, R. D., School Lands appraiser	300 00
Keiller, D. W., caretaker, Forestry	180 00
Klotz, O. J., director, Dominion Astronomical Observatory	850 00
Lynott, W., senior messenger, Maps	180 00
Nelson, Frank, head clerk, Secretary's branch	480 00
Rainboth, G. L., Geodetic engineer, International Boundary Surveys	440 00
St. Jacques, H., clerk, Dominion Lands	200 00
Smith, H. A. P., Migratory Birds warden	210 00
Stuthers, Jos., timber inspector, Dominion Lands	270 00
Sutton, Mary Jane, junior engrosser, Lands Patents	170 00
Sylvian, Geo., clerk, Dominion Lands	210 00
Way, W. C., supervisor of Surveys laboratory, Topographical Surveys	520 00
Webster, Jas. E., Map draughtsman, Maps	260 00
Total	5,850 00

Lake of the Woods Control Board—Bureau du contrôle du lac des Bois

Grace, J. L., senior engineering clerk, 12 m	1,680 00
Travelling expenses, etc.: C. O. Allen, $343.05; C. C. Galloway, $128.90; H. L. Johnston, $10.90; J. P. Mooney, Jno. Craig, and assistants, $777.09; E. B. Patterson and party, $392.29; S. S. Scovil, $133.55; W. J. Stewart, $230.03	2,015 81
Pay-list: at $4.50 per d., carpenter, $250.50, cook, $328.50; canoemen and labourers, $1,666.73.	2,245 73
Gauge readers, from $5 to $15 per m	940 00
Miscellaneous: cable and gauge supplies, $56.48; coal, $37.98; hardware, etc., $316.13; provisions, $281.35; repairs and machine work, $143.30; telegrams and telephones, $68.41; rent of office, Keewatin, 9 m. to Dec. 31, $72; sundry office expenses, $118.52; express and freight, $102.71; sundry items, $86.46..	1,283 34
	8,164 88

Allowances to W. J. Stewart and J. B. Challies
Allocations à W. J. Stewart et J. B. Challies

Allowances for services in relation to questions under consideration by the International Joint Commission: W. J. Stewart, $1,000; J. B. Challies, $1,000	2,000 00

		$ cts.	$ cts.
Open Account: School Lands (Expenditure) **Compte ouvert: Terres des écoles (Dépenses)**			
Services at Ottawa: salaries, $69,827.92; bonuses, $7,433.48.....	(Page K—27)	77,261 40	
Collins, F. A., supervisor, Winnipeg: 11 m. at $3,360 (superannuated); travel to Brandon, $10.75; telephone rental to Oct. 31, 1923, $57.33; sundries, $18.30		3,166 38	
Drew, J. F., appraiser: $1,800; bonus, $119; travel, $2,060.70.....		3,979 70	
Evans, R. D., appraiser: 3 m., $450; bonus, $29.73 (deceased); travel, $18.15..		497 88	
Waddell, W. B., appraiser: 6 m. at $1,800, bonus, $59.46 (superannuated); travel, $1,508.70.		2,468 16	
Robinson, H. M.: $1,620; bonus, $162.....		1,782 00	
Travelling expenses: W. T. Rollins.....		448 96	
Dept. of Public Printing and Stationery: printing, stationery, etc.....		2,061 64	
Sundry payments: advertising auction sales of school lands, $42.85; legal expenses, $52.08; premium on bonds, $142.50; express and freight, $76.23; small payments, $31.56.		345 22	
		92,011 34	
Less—refund by Burrough's Adding Machine Co., payment made in 1922-23..		9 00	
Total.		92,002 34	
Charged as follows—			
Alberta School Lands.		31,149 81	
Manitoba School Lands.....		14,894 69	
Saskatchewan School Lands.....		45,957 84	
		92,002 34	
Open Account: Seed Grain—Compte ouvert: Graines de semence			
Balance April 1, 1923 (A. G's report, 1922-23.....)	(Page K—192)	5,290,613 44	
Expenditures by Interior Department, seed grain advances.	(Page K—108)	60,724 27	
Expenditure by Interior Department, seed grain relief	(Page K—108)	52,802 08	
Interest on investments.....		69,174 55	
Refunds of expenditure of previous years.....	(Page K—109)		814 27
Repayments (net) of advances.....	(Page K—109)		268,038 47
Balance Mar. 31, 1924.....			5,204,461 60
		5,473,314 34	5,473,314 34
Seed Grain Advances—Avances de graines de semence			
Salaries at Ottawa.....	(Page K—27)	49,265 85	
Expenses at Winnipeg—Dépenses à Winnipeg			
Travelling expenses: D. Anderson, $458.31; C. E. Barr, $304.02; H. L. Bowyer, $361.78; C. H. Cloakey, $437.92; T. J. Cunningham, $228.30; H. G. Cuttle, $281.01; J. C. de Balinhard, $300.19; I. S. Doze, $96.35; J. F. Drew, $77.60; G. W. Fleming, $372.43; J. Furnis, $415.91; W. D. Gillespie, $14; S. D. Hagen, $220.75; A. Hamilton, $510.55; A. E. Henke, $603.53; R. A. Kembry, $479.58; A. E. Key, $34.05; W. Lagimodiere, $59.75; S. Lee, $85.69; L. Lepine, $36.79; N. F. Leach, $260.32; G. H. Lydiard, $234.80; W. J. Mayberry, $653.69; W. J. Morrison, $504.95; A. E. Mosses, $514.70; H. S. McCowan, $97.75; J. A. McDonald, $449.56; J. E. McMullen, $78.75; T. M. Newton, $6.50; J. Nurcombe, $663.78; L. T. Smith, $76; A. Smythe, $399.13; W. Tempany, $828.85; D. E. Wilcox, $539.13; B. H. Wright, $709.		11,395 42	
Express and telegrams.....		63 00	
Total.....		60,724 27	
Seed Grain Relief—Assistance au sujet de graines de semence			
Amount paid Provincial Treasurer, Alberta, for relief to settlers		52,754 88	
Amount paid Provincial Treasurer, Saskatchewan, for relief to settlers		47 20	
Total		52,802 08	

Various Refunds on Account of Seed Grain **Remboursements divers au sujet des graines de semence**	$ cts.
Hill, L. G., overpayment of salary, 1922-23	1 53
Province of Alberta, overpayment on account of advances	812 74
	814 27

Seed Grain Repayments—Remboursements pour graines de semence	
Battleford: principal, $603.54, interest, $254.83	858 37
Calgary: principal, $6,720.45, interest, $4,057.85	10,778 30
Dauphin: principal, $259.36, interest, $77.02	336 38
Edmonton: principal, $2,137.52, interest, $892.73	3,030 25
Grand Prairie: principal, $904.81, interest, $572.20	1,477 01
Lethbridge: principal, $6,622.78, interest, $3,625.71	10,248 49
Moose Jaw: principal, $50,408.53; interest, $25,810.01	76,218 54
Peace River: principal, $293.44, interest, $172.50	465 94
Prince Albert: principal, $7,890.66, interest, $5,030.92	12,921 58
Saskatoon: principal, $2,700.47, interest, $1,041.23	3,741 70
Swift Current: principal, $9,930.20, interest, $4,650.59	14,580 79
Winnipeg: principal, $1,749.17, interest, $775.61	2,524 78
Head Office: principal, $89,089.95; interest, $47,142.38	136,232 33
	273,414 46
Less—Refunds of Repayments	5,375 99
Total	268,038 47

REVENUE—REVENUS

Interior Dept.: Revenue — **Ministère de l'Intérieur: Revenus**	Page in Part K — Page dans la partie K	$ cts.
Summary of Revenue—Sommaire des revenus		
Dominion Lands Revenue	109	2,281,703 90
Ordnance Lands Revenue	127	57,502 24
Registration Fees—Yukon and N.W.T	127	509 40
Fines and forfeitures	127	2,328 81
Casual Revenue	127	28,062 47
Total	.....	2,370,106 82
Summary—Sommaire		
Lands Patent Branch	110	470,776 58
Timber and Grazing Branch	110	853,734 38
Mining Lands and Yukon Branch	111	625,374 53
Forestry Branch	111	150,889 32
Natural Resources Intelligence Branch	121	435 07
Irrigation Branch	121	7,688 05
Water Powers Branch	122	7,095 34
Accounts Branch	122	8,939 77
Dominon Lands Surveyors Examin. Fees	.....	20 00
Miscellaneous Revenue	121	4,904 74
Canadian National Parks	122	115,163 42
North West Territories	123	22,028 15
		2,267,049 35
Less Refunds (K—124) 71,983 12		
Script (K—124) 160 00		
		72,143 12
		2,194,906 23
Yukon Territory—Net Revenue	125	86,797 67
Total	.....	2,281,703 90

Dominion Lands Revenue–Continued—Revenus des terres de l'Etat–Suite

LANDS PATENT BRANCH—DIVISION D'ENREGISTREMENT DES TERRES

Agency — Agence	Homestead and Pre-emption Fees — Taxes de concessions et de préemption	Pre-emption Sales — Ventes de préemption	Purchased Homestead Sales — Ventes de concessions achetées	General Sales — Ventes générales	Townsite Sales — Ventes d'emplacements de villes	Improvements — Améliorations	Sundries — Divers	Total
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Battleford....	1,610 00	3,251 39	361 15	248 77	.....	757 00	38 43	6,266 74
Calgary.....	1,470 00	41,428 44	3,178 95	1,533 32	.....	2,524 25	25 55	50,160 51
Dauphin.....	3,140 00	.....	.....	945 49	.....	1,533 50	273 00	5,891 99
Edmonton....	9,410 00	.....	.....	5,142 50	.....	5,202 97	112 30	19,867 77
Grande Prairie	940 00	.....	.....	669 34	.....	1,632 00	1 00	3,242 34
Kamloops.....	780 00	.....	.....	1,824 69	.....	1,383 81	125 03	4,113 53
Lethbridge....	210 00	18,545 27	1,062 19	547 57	15 90	428 00	12 00	20,820 93
Moose Jaw....	800 00	170,311 69	12,214 69	875 53	.....	1,636 50	55 50	185,893 91
New Westminster, A.D.L.	860 00	.....	587 27	1,293 40	.....	735 00	492 70	3,968 37
Peace River...	1,430 00	.....	.....	419 29	.....	840 00	4 25	2,693 54
Prince Albert.	13,240 00	19,661 52	3,125 93	4,751 52	.....	5,948 50	101 50	46,668 97
Revelstoke....	160 00	.....	23 85	270 05	.....	351 26	5 90	811 06
Saskatoon.....	1,390 00	6,687 90	1,555 85	598 05	.....	955 00	34 90	11,221 70
Swift Current.	130 00	28,342 78	2,199 93	2,575 62	.....	607 05	37 50	33,892 88
Winnipeg, A.D.L.....	3,170 00	.....	.....	1,317 05	.....	2,631 30	454 70	7,573 05
Head Office...	20 00	46,937 94	5,686 28	12,235 63	.....	846 01	1,963 43	67,689 29
	38,760 00	335,166 93	29,996 09	35,247 82	15 90	28,012 15	3,737 69	470,776 58

TIMBER AND GRAZING BRANCH—DIVISION DES PERMIS DE COUPE DE BOIS ET DE PÂTURAGES

Agency — Agence	Rent and Royalty Details K — Loyers et droits Détails-K	Bonus on Timber — Boni sur bois coupé	Rent of Timber Berths — Loyer de concessions forestières	Royalty on Timber — Droits sur bois coupé	Wood Permits — Permis de coupe de bois	Seizures of Timber — Saisies de bois	Grazing Hay and Sundries — Pâturages, foin et divers	Total
		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Battleford....	.....	.....	.....	.....	446 12	201 60	2,169 72	2,817 44
Calgary.....	112	.....	6,091 85	20,781 01	9,136 81	322 08	7,125 50	43,457 25
Dauphin.....	.....	.....	.....	.....	6,015 24	1,867 70	806 46	8,689 40
Edmonton....	112	758 92	7,847 61	40,597 07	83,069 07	7,335 19	3,953 20	143,561 06
Grande Prairie	.....	.....	.....	.....	1,463 93	10 75	1,291 08	2,765 76
Kamloops.....	112	222 00	6,518 43	38,354 74	7,444 66	376 74	6,378 37	59,294 94
Lethbridge....	.....	.....	.....	.....	423 75	.....	24,522 24	24,945 99
Moose Jaw....	.....	.....	.....	.....	99 55	219 50	23,874 12	24,193 17
New Westminster, C.T.A.	113	9,190 97	26,448 81	188,035 80	40,115 39	3,022 75	.....	266,813 72
Peace River...	.....	.....	.....	.....	3,315 95	19 20	2,057 04	5,392 19
Prince Albert.	114	3,726 11	8,319 95	47,989 18	19,385 21	12,162 31	3,929 59	95,512 35
Revelstoke....	114	.....	4,243 22	17,050 26	2,331 14	203 02	.....	23,827 64
Saskatoon.....	.....	.....	.....	.....	84 50	67 80	1,057 34	1,209 64
Swift Current.	.....	.....	.....	.....	65 75	103 04	6,642 63	6,811 42
Winnipeg, A.D.L.....	.....	.....	.....	.....	.....	.....	451 77	451 77
Winnipeg, C.T.A.....	115	3 00	10,437 42	11,643 22	63,651 47	3,510 85	1,695 98	90,941 94
Head Office...	115	.....	10,940 04	762 04	2,678 63	126 20	38,541 79	53,048 70
	.....	13,901 00	80,847 33	365,213 32	239,727 17	29,548 73	124,496 83	853,734 38

Dominion Lands Revenue–Continued—**Revenus des terres de l'Etat**–Suite

MINING LANDS AND YUKON BRANCH—DIVISION DES TERRAINS MINIERS ET DU YUKON

Agency — Agence	Coal Leases and Royalties. Detailed in Part K — Baux de terrains houillers et droits. Détails à la partie K	Sales of Coal Lands — Vente de terrains houillers	Leases of Coal Lands — Baux de terrains houillers	Royalty on Coal Mined — Droits sur extraction de houille	Coal Fees and Permits — Taxes sur houille et permis	Petroleum and Natural Gas — Pétrole et gaz naturel	Sundries — Divers	Total — Total
		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Battleford	.....	.....	.....	.....	.....	.....	829 00	829 00
Calgary	115	.....	37,703 13	74,793 22	1,775 00	10,538 79	300 50	124,110 64
Dauphin	.....	.....	.....	.....	.....	8,250 73	19 00	8,269 73
Edmonton	116	.....	59,418 28	62,363 33	630 00	54,679 77	2,199 68	179,291 06
Grande Prairie	.....	.....	170 79	45 22	10 00	213 10	.....	439 11
Kamloops	.....	.....	.....	.....	315 00	.....	583 25	898 25
Lethbridge	118	.....	10,254 44	59,094 32	260 00	25,545 36	756 15	95,910 27
Moose Jaw	118	.....	1,460 78	1,617 21	375 00	1,552 00	1,744 75	6,749 74
New Westminster	.....	.....	.....	.....	.....	14,369 81	869 35	15,239 16
Peace River	.....	.....	.....	.....	215 00	6,409 13	103 00	6,727 13
Prince Albert	.....	.....	.....	.....	20 00	.....	281 16	301 16
Revelstoke	.....	.....	.....	.....	.....	.....	1 00	1 00
Saskatoon	.....	.....	.....	.....	.....	.....	243 86	243 86
Swift Current	119	.....	20 12	48 46	10 00	3,607 30	115 00	3,800 88
The Pas	.....	.....	.....	.....	.....	.....	20,928 44	20,928 44
Winnipeg	.....	.....	.....	.....	30 00	25 00	12,324 43	12,379 43
Head Office	119	8 26	79,726 03	14,096 76	5 00	48,067 67	6,351 95	148,255 67
	.....	8 26	188,748 57	212,058 52	3,650 00	173,258 66	47,650 52	625,374 53

FORESTRY BRANCH—DIVISION FORESTIÈRE

Agency — Agence	Wood Permits — Permis de coupe de bois	Seizures — Saisies	Grazing — Pâturages	Hay — Foin	Rent — Loyer	Sundries — Divers	Total
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Battleford	60 25	10 40	2,278 50	360 25	.....	.....	2,709 40
Calgary	4,109 46	.....	8,217 52	51 75	.....	.....	12,378 73
Dauphin	14,577 74	1,023 48	499 86	750 25	175 12	.....	17,026 45
Esdmonton	14,030 56	.....	1,543 90	174 50	.....	.....	15,748 96
Indian Head	.....	.....	.....	.....	.....	3,983 31	3,983 31
Kamloops	2,776 28	17 70	330 88	81 00	157 45	.....	3,363 31
Lethbridge	5,990 64	338 25	8,517 44	5 75	45 00	.....	14,897 08
Moose Jaw	1,239 11	27 40	2,058 14	220 00	124 60	.....	3,669 25
Peace River	.....	.....	13 00	.....	.....	.....	13 00
Prince Albert	30,279 96	235 56	1,046 48	747 00	.....	.....	32,309 00
Saskatoon	318 37	25 00	758 53	272 00	.....	.....	1,373 90
Swift Current	605 95	1 00	7,604 26	32 50	.....	.....	8,243 71
Winnipeg	797 05	8 50	2,050 00	324 50	60 25	.....	3,240 30
Head Office	.....	.....	.....	.....	.....	31,932 92	31,932 92
	74,785 37	1,687 29	34,918 51	3,019 50	562 42	35,916 23	150,889 32

Dominion Lands Revenue–Continued — **Revenus des terres de l'Etat**–Suite	Rent — Loyers	Royalty — Droits
	$ cts.	$ cts.
Calgary Timber Agency—Agence de Calgary: Permis de coupe de bois		
Beck Manufacturing Co., T.B. 292	207 80	
Card, J. A. & Sons, T.B. 1040		246 70
Connors, J. M., T.B. 1788		1,756 70
Dept. of Natural Resources of Canadian Pacific Railway, T.B. 80	270 70	
Eau Claire & Bow River Lumber Co., T.B. 318, 468	413 10	5,242 04
Lineham Lumber Co., T.B. 1124, 1292, 1327, 1384, 1429	990 84	0 62
Martin Bros., T.B. 863		747 87
McDougall, W. C., T.B. 863	234 24	215 36
McLaren Lumber Co., T.B. 36, 36A, 179, 1114, 1115, 1157	1,593 68	5,943 78
McMillan Estate, T.B. 253	118 10	
Pettepher, F. R., T.B. 1119		200 00
Phoenix Lumber Co., Ltd., T.B. 1118, 1119	1,700 20	5,776 60
The Pas Lumber Co., Ltd., T.B. 1248	82 00	
Valley Lumber Co., T.B. 1216	7 07	232 44
Western Canada Development Co., T.B. 1413, 1414, 1415	362 80	
Wilson Lumber Co., T.B. 579		394 29
Items under $50	111 32	24 61
	6,091 85	20,781 01
Edmonton Timber Agency—Agence d'Edmonton: Permis de coupe de bois		
Alexander, T. J., T.B. 1232	67 75	
Anthony, Wm., T.B. 1122A	12 20	1,343 47
Bank of Montreal, T.B. 1705, 1706, 1707	255 93	
Blain, J. W., T.B. 1407		50 00
Brady, Jas., T.B. 1172		75 00
Buffalo Lake Lumber Co., T.B. 1784		1,526 95
Burnt Mountain Lumber Co., T.B. 1412	232 20	
Capitol Lumber Co., T.B. 1199		63 83
Chisholm Lumber Mills, T.B. 1296		500 00
Cushing, A. T., T.B. 2938	20 88	500 00
Donald, Frank, T.B. 2906	605 48	736 92
Edmonton Lumber Co., T.B. 955, 962, 963, 968, 970, 971, 972, 1007, 1009, 1082, 1202	337 41	40 01
Excelsior Lumber Co., T.B. 1296, 1784, 2938	2 04	3,463 24
Federal Construction Co., T.B. 1221A	139 49	
Fraser, D. R. & Co., T.B. 9, 302, 956, 1008, 1160, 1211, 1242, 1382, 1727	447 58	3,779 22
Hayward,Edwards, Ltd., T.B. 1900		92 49
Henderson, A. D., T.B. 1368		51 65
Imperial Bank of Canada, T.B. 1287	411 50	
Manor Estates, Ltd., T.B. 1393	104 40	
Marriot, G. W., T.B. 1314	34 11	200 00
McDonald, John A., T.B. 1243	161 80	
McDonald Lumber Co., T.B. 1918	100 00	
McPherson & Quigley, T.B. 1330, 1331, 1705, 1706, 1707		9,091 69
North West Lumber Co., T.B. 1191, 1192, 1316, 1317, 1318, 1398, 1399, 1400, 2072, 2333, 2335, 2336, 2648	1,520 00	13,018 69
O'Hanlan & Ferguson, T.B. 1199	228 63	
Phœnix Lumber Co., T.B. 1122	675 20	
Ritchie, Robt., T.B. 1312	59 85	100 00
Sealey, C. W., T.B. 1305	414 53	
Smith, Alex., T.B. 1318		740 16
Stewart & Welch, T.B. 1223, 1224, 1225	1,648 00	
Vanalstyne, F. J., T.B. 1341	4 75	23 60
Western Construction Co., T.B. 1199		5,110 96
Western Lumber Co., T.B. 1407		50 00
Western Spruce Mills, Ltd., T.B. 2150,	210 20	39 00
Items under $50	153 68	0 19
	7,847 61	40,597 07
Kamloops Timber Agency—Agence de Kamloops: Permis de coupe de bois		
Adams River Lumber Co., T.B. 45, 482, 578, 581	67 83	13,045 77
Arrow Lake Lumber Co., Ltd., T.B. 233, 240, 263, 301, 335, 379, 442, 497	1,552 10	3,574 69
Billings, J. G., T.B. 291, 434, 462, 440, 443, 497	139 40	
Bremner, J. A., T.B. 516	54 47	
British Empire Trust Co., T.B. 78, 129, 134, 241, 244, 245, 315, 340, 341, 347, 386, 407, 451, 480, 525	1,885 16	12,982 41
Bruhn, R. W., T.B. 575, 608	21 50	2,513 39
Canadian Pacific Railway Co., T.B. 420, 564	390 10	417 85
Crawford, D., T.B. 528		77 64

Dominion Lands Revenue–Continued **Revenus des terres de l'Etat**–suite	Rent Loyers	Royalty Droits
	$ cts.	$ cts.
Kamloops Timber Agency—Concluded—*Agence de Kamloops;Permis de coupe de bois*—Fin		
Forest Mills of British Columbia, T.B. 88, 243, 279, 285, 326, 349, 363, 365, 393, 457	1,382 00	290 37
Haskett, A. J., T.B. 316		193 50
Irwin, Wm., et al., T.B. 235		45 82
Lynds, J. E., T.B. 482	333 85	1,589 84
Martin & Shannon, T.B. 427, 472	120 00	
Nicola Pine Mills, Ltd., T.B. 508	20 20	647 80
Okanagan Saw Mills, Ltd., T.B. 237, 238, 540, 550	352 30	1,258 06
Rogers, A. R., T.B. 238	100 23	506 74
Union Trust Co., Ltd., T.B. 263, 335		1,210 86
Items under $50	99 29	
	6,518 43	38,354 74
New Westminster Timber Agency—Agence de New Westminster: Permis de coupe de bois		
Abernethy-Lougheed Logging Co., T.B. 530A	10 40	1,977 15
Abbotsford Lumber, Mining and Development Co., T.B. 57, 259, 332, 364	227 59	8,238 25
Bain, P., T.B. 359	18 47	226 56
Barnet, A. & Co., T.B. 487, 488, 489, 495, 512, 554	1,795 80	
Boner, W. H., T.B. 378	98 00	
Boyd, M., T.B. "Y."	311 30	
British Columbia Mills, Timber & Trading Co., T.B. 99, 294, 345	126 30	100 32
British Empire Trust Co., T.B. 106	66 00	
British Timber Corporation, T.B. 36, 58, 94, 110	312 12	25,723 60
Brittingham & Young Co., T.B. 389, 469, 510	888 67	
C. & S. Shingle Co., T.B. 614		1,000 00
Campbell, D. K., T.B. 177, 566	177 60	1,487 85
Canadian Robert Dollar Co., T. B. 38, 111, 456	1,007 79	209 19
Cascades Timber Co., T.B. "V." 46, 311, 313, 318, 321, 322, 327, 331, 354, 368, 373, 377, 394, 417	1,860 90	
Chehalis Lumber Co., T.B. 517, 518, 519, 520, 521	3,082 72	
Conroy, E., T.B. 375	113 28	
Dominion Bank, T.B. "R." 544	188 00	4,720 04
Drummond, J. H., T.B. 426	395 10	
Dwinnell, W. S., T.B. 382, 383, 388	255 38	
Eburne Saw Mills, Ltd., T.B. 290	96 50	386 78
Gold Creek Lumber Co., T.B. 448		2,202 05
Green, D. W. & B., Allen, T.B. 546	172 30	
Guedalla, H. & H. S. Reitlinger, T.B. "X" 79, 96, 101	734 97	1,629 80
Haskell, G. A. T.B. 344, 350, 351, 537	275 90	
Heidrick, C. F., T.B. 344, 350, 351, 537	219 94	
Howard, R. W., T.B. 236, 403	125 60	4,155 12
Hulbert, J. R., T.B. 376	162 00	463 03
James Logging Co., T.B. 44, 319, 500, 511	245 04	843 52
Jenkins Estate, Ltd., T.B. 536	45 83	116 37
Kennedy, J. D., T.B. 458, 464, 465	194 75	
King-Ferris Lumber Co., T.B. "H." "R." 87, 544	78 37	11,196 60
Laminated Materials Ltd., T.B. 223	66 72	1,723 27
Lampert Lumber Co., T.B. "Z." 80	848 98	
Langs & Roddis, T.B. 571	59 25	
Lougheed, N.S., T.B. 33, 79, 150, 185, 266, 268	165 86	1,659 51
Lyford, F. E., estate of, T.B. 411	66 00	
Martin, George, T.B. 425, 484	103 40	
McKee & Campbell, T.B. 314, 448	184 20	501 22
McLean, J. H., T.B. 338, 429, 433, 491	35 67	49 19
McNair, Robert, T.B. 535	66 00	139 80
Miami Corporation, T.B. "W."	1,072 40	47,467 75
Morrison, R.C., T.B. 338, 352	112 81	94 58
Nicola Pine Mills, Ltd., T.B. 596	65 70	4,347 59
North Pacific Lumber Co., T.B. 50, 55, 83, 158, 159, 160, 161, 162, 163	2,525 24	18,734 68
Pacific Shingle Co., T.B. 562	144 74	956 45
Pitt River Shingle Co., T.B. 452	107 11	
Rat Portage Lumber Co., Ltd., T.B. 43, 63, 91, 144, 145, 227, 248, 254, 264, 272, 275, 280, 281, 284, 300, 302, 367, 432, 490, 492, 501, 502, 503, 504, 505, 523, 547, 534	3,655 77	15,014 54
Spencer, W. R., T.B. 213, 317, 556	216 77	162 93
Standard Lumber Co., T.B. 44, 125, 298	312 35	
Stave Falls Lumber Co., T.B. 33, blk. 2, 106A, 346, 361, 362, 569, "M."	792 26	13,935 34
Stoltze Manufacturing Co., T.B. 98, 106B, 216, 309, 506	1,088 30	11,366 95
Toronto General Trust Corporation, T.B. 553		1,148 07
Union Trust Co., T.B. 296, 299, 399, 463	23 22	4,078 21

Dominion Lands Revenue–Continued — **Revenus des terres de l'Etat**–suite	Rent — Loyers	Royalty — Droits
	$ cts.	$ cts.
New Westminster Timber Agency—Concluded—*Agence de New Westminster: Permis de coupe de bois*—Fin		
Vancouver Power Co., T.B. "O." 48, 299	822 29	
Waller, H. E., T.B. 546, 557		218 80
Western Canada Lime Co., T.B. 567	96 48	
Westminster Mills Co., Ltd., T.B. 381	40 66	1,386 69
Yorkshire & Canadian Trust, T.B. 251	367 75	359 43
Sundry items, under $50	122 26	14 57
	26,448 81	188,035 80
Prince Albert Timber Agency—Agence de Prince Albert: Permis de coupe de bois		
Bank of Commerce, T.B. 961, 977, 1169, 1640, 1785	1,248 90	
Blackburn & Hasselfield, T.B. 1193		4,676 18
Boyd, W. T. C., Co., Ltd., T.B. 1212, 1260	113 10	
Dart, R. C., T.B. 1261	101 75	
Dutton, W. P., T.B. 1713, 1920	149 02	
Fritz-Stormont Lumber Co., T.B. 964	191 25	
Fuel Supply Co., T.B. 876	52 25	
Galloway, R., T.B. 1268, 1388	106 50	
Hett & Sibbald, T.B. 974		234 00
Knudson, H. R., T.B. 1158		66 19
McDonald, D. N., T.B. 961, 1193		990 31
McDonald Lumber Co., T.B. 1713, 1785, 3173	188 00	2,723 28
Nelson, Nicholas, T.B. 1071		69 20
Painchaud, J. A., T.B. 1138		86 25
Pearse & Endworthy Bros., T.B. 960, 1785, 1799, 1808, 2055	344 80	1,985 77
Red Deer Lumber Co., Ltd., T.B. 921, 823, 958, 988, 1051, 1282	1,160 24	8,210 02
Russell, G. R., T.B. 1128		83 35
Salter & Arnold, Ltd., T.B. 1071		119 17
Saskatchewan Lumber Co., T.B. 977, 1785		57 18
Stewart & Cameron, Ltd., T.B. 1154		1,695 60
The Pas Lumber Co., Ltd., T.B. 889, 890, 891, 892, 893, 894, 895, 896, 897, 915, 916, 920, 921, 954, 965, 1237, 1244, 1265, 1267, 1274, 1275, 1666, 1667, 1668, 2746, 2946	3,143 97	19,910 91
Thode, C. H. & H. F., T.B. 1070, 1071	265 10	41 25
Turnbull & Barnum, T.B. 2322, 2684	78 18	4,169 70
Udell, C. C., T.B. 974		36 25
United Assets, Ltd., T.B. 960, 981, 1000, 1001	905 60	249 77
Veillard Gagnon Lumber Co., T.B. 1920		149 55
Ward, Alfred, N., T.B. 982	9 60	107 25
Western Fuel Co., T.B. 1681		199 60
Western Spruce Co., T.B. 1920		192 11
White Poplar Lumber Co., T.B. 1681	97 00	1,660 85
Wholesale Fuel Co., T.B. 1206, 1785, 3173	91 50	226 80
Sundry items, under $50	73 19	48 64
	8,319 95	47,989 18
Revelstoke Timber Agency—Agence de Revelstoke: Permis de coupe de bois		
Bentley, N. N., T.B. 67	17 00	760 87
British Empire Trust Co., T.B. 14, 19, 30, 32, 40, 42, 47, 65, 70, 73, 74, 231, 256, 295, 343, 355, 356, 360, 421, 446	2,274 14	14,836 13
Crawford, William, T.B. 528	282 77	
Ferguson, G. B., T.B. 116, 117, 292, 328, 329, 342	314 60	
Forest Mills of British Columbia, T.B. 88, 112, 113, 114, 127, 152, 153, 154, 155, 279, 289, 303, 366, 476	463 18	174 92
Graham, J. D., T.B. 85	77 15	
Interior Timber Co., T.B. 333, 499	250 90	
Kilpatrick, Thos. ,T.B. 85	83 12	
Lendrum, T. J., T.B. 85	69 43	
McCarter, G. S., T.B. 85, 528	48 87	596 57
Orser, S. S., T.B. 582	5 22	529 02
Richardson, J., and R. R. Hall, T.B. 392	194 00	
Robinson, F., estate of, T.B. 118	80 87	
Waskett, A. J., T.B. 316	27 50	151 50
Sundry items under $50	54 47	1 25
	4,243 22	17,050 26

Dominion Lands Revenue–Continued — **Revenus des terres de l'Etat**–suite	Rent — Loyers	Royalty — Droits
	$ cts.	$ cts.
Winnipeg Timber Agency—Agence de Winnipeg: Permis de coupe de bois		
Benway, Peter, T.B. 624A	9 30	73 85
Blackwood, Lizzie M., T.B. 987, Pt. 816	70 60	
Brown & Rutherford, T.B. 856, 1160, 2961	268 40	394 17
Burnett, Robert, T.B. 1089	24 50	380 48
Burrows, T. A., T.B. 14, 23, 25, 25A, 26A, 1047	790 89	
Canadian Bank of Commerce, T.B. 1050, 1171	660 40	
Canadian Cedar and Lumber Co., T.B. 624C	125 75	555 17
Emes, John, estate of, T.B. 624 B	77 35	418 10
Grant Lumber & Fuel Co., T.B. 1023, 1078, 1112	144 70	
Holmes, W. J., T.B. 1276	52 00	
Keewatin Lumber Co., Ltd., T.B. 1642	62 00	
Lake Winnipeg Paper Co., Ltd., T.B. 1107	777 80	
McArthur, J. D., Co., Ltd., T.B. 702, 759, 857, 918, 1189, 1229, 1577, 1596	1,193 22	
McArthur, Peter, T.B. 567, 733, 824, 838, 1062, 1063, 1064, 1145, 1146	1,406 80	288 10
McBride, Robert W., T.B. 48	91 36	90 00
McDiarmid, James, T.B. 815, 1012, 1015, 1034, 1037, 1151	363 10	
McDonald, H. G., T.B. 568A	29 75	142 00
National Trust Co., Ltd., T.B. 571A, 986, 992, 1054, 1120, 1121	1,388 91	4,155 42
Partridge, T. M., Lumber Co., Ltd., T.B. 1903	69 30	486 99
Red Lumber Co., T.B. 1239, 1281, 2673	.....	3,355 70
Robinson, Wm., T.B. 716, 869, 1016, 1280	1,106 89	
Royal Bank of Canada, T.B. 554, 624	78 10	
Saunders & McDonald, T.B. 568	4 55	107 31
Scott, R. A., T.B. 1932	59 20	108 16
Sigurdson, Thorwaldson & Simpson, T.B. 1887	69 90	129 02
Simpson, Geo. D., T.B. 1278	102 72	
Sprague, D. E., T.B. 1851	59 90	
Stewart, James, T.B. 42	989 50	958 75
United Assetts Ltd., T.B. 571, 551D	231 50	
Wilson, Alex., T.B. 742	62 20	
Sundry items under $50	66 83	
	10,437 42	11,643 22
Timber Dues paid at Ottawa—Droits de coupe de bois payés à Ottawa		
Edmonton—		
Charlton, W. A., T.B. 1296, 1315, 1319, 1321, 1322, 1323, 1324	402 54	
Ford, W. E.	147 17	
Smith, Alex., T.B. 1316, 1317, 1318, 1398, 1399, 1400	466 92	740 16
New Westminster—		
Hall & Irwin, T.B. 507	519 99	
Union Trust Co., T.B. 269, 296, 310, 312, 395, 396, 397, 398, 399, 410, 548, 549, 552, 533	9,083 78	
Prince Albert—		
Dutton, Wm. P., T.B. 1713 blk. 2	.....	21 88
Revelstoke—		
Irwin, Hale, Fowler & Stacy, T.B. 225, 235, 253, 271	238 40	
Sundry items under $50	81 24	
	10,940 04	762 04
Calgary Coal Lands—Bureau de Calgary: Pemis d'exploitation de terrains houilleux		
Alexo Coal Co., Ltd., No. 1570	.....	990 62
Allen, A., No. 2058	310 59	
Allen, O. K., 1st year's rental	80 00	
Anderson, W. J., No. 700	.....	345 53
Atlas Coal Co. Ltd., No. 1280	207 55	
Belcourt, Louis, No. 1873	81 40	10 10
Bernhard, C., No. 2139	281 20	
Big Valley Collieries Ltd, No. 1640	.....	109 05
Bighorn, Saunders Creek Collieries, Nos. 851, 1453, 1770, 1789, 2078	1,652 97	1,302 07
Bish, Fred, No. 122	80 00	112 85
Brazeau Collieries, Ltd., Nos. 591, 592, 815, 973, 1042, 1115, 2124	11,099 83	24,303 17
Burns, F., 1st year's rental	300 00	
Canada Trust Co., No. 1029	.....	302 25
Canadian Pacific Railway, Nos. 5, 6, 7, 9, 10, 12, 13, 15, 16, 17, 19, 20, 21, 22	1,377 76	
Canmore Coal Co., Ltd., No. 23	.....	689 20
Clarry, E. S., 1st year's rental	80 00	

Dominion Lands Revenue—Continued — **Revenus des terres de l'Etat**—suite	Rent — Loyers	Royalty — Droits
	$ cts.	$ cts.
Calgary Coal Lands—Con.—*Bureau de Calgary: Permis d'exploitation de terrains houilleux*—Suite		
Crandell, F., 1st year's rental	2,560 00	
Curry, F. E., No. 148	214 63	5 03
Davies, Stephen, 1st year's rental	160 00	
Davis, Hon. T. O., sales, 230 and 305		401 17
Dippie, G. F., Nos. 82, 565, 566	1,771 53	
Dodds, John, Sale No. 285		110 40
Drumheller Land Co., Nos. 254, 540, 609	1,205 38	18,354 59
Ellis Coal Co. Ltd., No. 421		499 52
Fitzhugh & Burns, No. 2202	70 00	
Grainger Collieries, Nos. 898, 1118, 1540, 1546	1,005 63	
Great West Coal Co., No. 324		2,481 45
Hall, W. E. G., 1st year's rental	2,475 00	
Harlech Coal Co. Ltd., No. 1456, 1650	659 32	28 11
Hodgson, J. H., No. 1162		77 45
Hunter, J. T., No. 1267		52 90
Johnson, R. N., 1st year's rental	640 00	
Jones, A. S., Nos. 113, 539, 975	31 57	102 30
Kane, T. A., Nos. 113, 539	50 00	21 55
Knee Hill Coal Co. Ltd., sales 215, 259		96 56
Maple Leaf Minerals, Ltd., No. 1350	1,955 90	
McKinley, T., No. 1946	40 00	101 72
McLeod, Robertson & Smith, Nos. 1257, 1474	421 48	
McPhail, J. A., No. 2092	155 40	
Midland Collieries, Ltd., No. 606	1,408 03	2,783 05
Miller, James C., No. 1727	300 15	
Morgan, Owen, 1st year's rental	320 00	
Morse, A. T., No. 730	5 00	88 30
Murray, J. N., No. 1280	560 02	16 65
Myklemyr, Ole, 1st year's rental	320 00	
New castle Coal Co., Ltd., Nos. 449, 551		12,257 21
O'Donnell, Thos., No. 1629	200 00	
Ormberg, Lars, 1st year's rental	320 00	
Palisade Coal Co., No. 1463		149 80
Pilcher, H. B., 1st year's rental	160 00	
Ramsey, Mrs. N., No. 1611	165 25	
Ramsey, James, No. 1556	151 68	177 30
Robinson, W., No. 2046		61 40
Rosedale Coal Co., No. 396		2,396 87
Saunders Alta Collieries, Ltd., Nos. 160, 1347, 1445	635 06	505 99
Scranton Coal Co. Ltd., Nos. 1468, 1628	109 05	
Sharp, A. E., No. 1280	380 85	
Shaw, N., 1st year's rental	320 00	
Simmons, E. W., No. 1981	40 00	51 35
Smoniotto, J., No. 1752	300 00	
Stockmoe, I. I., No. 1308		51 55
Treber, L. C., No. 847		70 62
Tyrlik, John, No. 1848		105 60
Union Coal Co., No. 421		561 60
Vulcan Coal Co. Ltd., No. 242		70 97
Walker, W. J. S., No. 1362	841 12	278 36
Watkins, F., No. 1689	60 00	
Western Gem Coal Co., No. 1292		3,600 40
Williams, A. E., 1st year's rental	700 00	
Willow Creek Coal Co., No. 1280	166 29	
Wright, James, No. 1709	81 00	32 85
Zenzen, A. J., No. 1751	20 00	80 35
Sundry items, under $50	1,201 59	946 43
	37,703 13	74,793 22
Edmonton Coal Lands—Bureau d'Edmonton: Permis d'exploitation de terrains houilleux		
Archibald, Geo. W., 1st year's rental	160 00	
Balkan Coal Co., Ltd., Nos. 1398, 1607		861 73
Bekeart, Julius, No. 1855	100 00	
Biggs, Y. C., 1st year's rental	2,550 00	
Blue Diamond Coal Co., No. 392		11,807 86
Brazeau Collieries, Ltd., Nos. 197, 200, 2065	3,481 00	
Brett, R. G., No. 1804	1,114 79	

Dominion Lands Revenue–Continued — **Revenus des terres de l'Etat**–suite	Rent — Loyers	Royalty — Droits
	$ cts.	$ cts.
Edmonton Coal Lands–Con.—*Houillieres d'Edmonton*–Suite		
British Canadian Collieries, Ltd., 1st year's rental	400 00	
Bryan Coal Co., Nos. 1398, 1418, 1607	988 85	11 15
Butterfield, E. A., 1st year's rental	900 00	
Cadomin Coal Co., Ltd., No. 602		14,611 57
Calhoun, E. J., unsurveyed land	1,800 00	
Canadian Dinant Coal Co., No. 657	30 00	861 79
Cardiff Collieries Ltd., No. 273	306 92	
Caywood, Mrs. D., unsurveyed land	70 00	
Chappell, E. M., 1st year's rental	60 00	
Chappell, E. E., No. 1343		72 33
Chavignaud, L. Geo., 1st year's rental	240 00	
Church, J. A. H., unsurveyed land	960 00	
Clover Bar Mine Coal Co. Ltd., No. 198, 221, sales 323, 460		186 41
Coal Valley Mining Co., Ltd., No. 1660	100 00	2,434 05
De Angelis, F., Nos. 1531, 1536	231 66	
Duckworth, Mrs. M. A., No. 2165	80 00	
Errington, Wm. C., 1st year's rental	100 00	
Flatequal, Nils, unsurveyed land	1,810 10	
Foothills Collieries, No. 1475		57 00
Goss, M. T., No. 1480	242 00	13 40
Gregg, J. J., No. 1534	440 77	
Halpenny, R. M., No. 2068	160 00	
Hetherington, W. B., 1st year's rental	180 00	
Hobkirk, W., 1st year's rental	100 00	
Hunter, G. S., 1st year's rental	80 00	
Irving, Robt., 1st year's rental	150 00	
Jones, T. W., 1st year's rental	680 00	
Jones, R. W., No. 1651		2,195 15
Judge, J. W., unsurveyed land	110 00	
Kerr, N. McD., 1st year's rental	1,200 00	
Keith & Fulton Coal Co., Sale No. 95		355 85
King, Harry, No. 1748	988 75	
Lacey, R. H., 1st year's rental	100 00	
Lakeside Coals Ltd., Nos. 1191, 1364	919 79	1,468 85
Loseth, H. E., unsurveyed land	640 00	
Lund, E., No. 1748	500 00	
Luscar Collieries, Ltd., Nos. 1651, 1753, 1942, 1952	4,658 29	5,236 15
Macdonald, J. S., No. 1677	135 95	
Macdonald, J. R., unsurveyed land	2,160 00	
McBain, E. A., No. 1191		606 15
McCarthy, Allen, unsurveyed land	400 00	
McCullough, A. J., No. 1925	1,124 99	
McDonald, Mrs. E. A., unsurveyed land	640 00	
McLean, Miss N. D., 1st year's rental	60 00	
McLeod River Hard Coal Co., 1605	664 24	784 40
Menzies, R.R., 1st year's rental	160 00	
Morkin, Peter F., 1st year's rental	120 00	
Mountain Park Coal Co., No. 334, 335	5,103 00	11,502 99
Muir, David, 1st year's rental	270 00	
Muir Collieries Ltd., No. 1584	222 70	
Nelson, C., unsurveyed land	1,280 00	
Nichols, Claude, 1st year's rental	91 00	
Oldcroft, Robt., 1st year's rental	397 00	
Oliphant Munson Collieries, No. 1477		3,777 85
Puckett, O. L., Nos. 2138, 1060	1,075 00	
Remillard, E. M., No. 1722	199 85	
Robb, T. A., 1st year's rental	1,280 00	
Robinson, C. J., unsurveyed land	822 00	
Ross, H. W., unsurveyed land	73 00	
Sellens, Wm. M., 1st year's rental	71 00	
Smith, John D., unsurveyed land	960 00	
Spicer Coal Co., Ltd., Nos. 158, 525, 995		60 95
Spurgeon, C. W., 1st year's rental	193 58	
Sterling Collieries Ltd., No. 1477	10,102 75	4,750 25
Sugarman, Mrs. B. B., No. 1365	160 00	
Superior Collieries Ltd., Nos. 1531, 1536	149 63	512 87
Teare, Wm., 1st year's rental	232 10	
Trapp, A. R., 1st year's rental	80 00	
Urquhart, C. W., 1st year's rental	880 00	
Vitaly, M. L., 1st year's rental	520 00	
Watson, W. G., No. 1714	782 77	

Dominion Lands Revenue–Continued — **Revenus des terres de l'Etat**–suite	Rent — Loyers	Royalty — Droits
	$ cts.	$ cts.
Edmonton Coal Lands–Con.—*Houillieres d'Edmonton*–Fin		
Western Consolidated Hard Coal Co., Nos. 1492, 1583	300 00	
Williams, Idris, 1st year's rental	90 00	
Williams, M., 1st year's rental	210 00	
Wilson, H. J., 1st year's rental	480 00	
Young, Jas., Nelson, 1st year's rental	620 00	
Sundry items, under $50	674 80	194 58
	59,418 28	62,363 33
Grand Prairie Coal Lands—Bureau de Grande Prairie: Permis d'exploitation de terrains houilleux		
Sundry items, under $50	170 79	45 22
Lethbridge Coal Lands—Bureau de Lethbridge: Permis d'exploitation de terrains houilleux		
Armstrong, L. K., No 2049	100 15	
Blusson, J., estate of, No. 1466	80 00	27 00
Campbell, Mrs. F. M., 1st year's rental	640 00	
Chappell, Wm. H., 1st year's rental	80 00	
Chinook Coal Co., Ltd., No. 235		1,071 06
Congdon, Milton H., 1st year's rental	160 00	
Cook, C. C., No. 1447	115 00	
Davies, Evan, T., No. 950		61 22
Ellis, Wm. J., No. 1857		69 90
Farrell, Charles, Nos. 322, 1387, 1697, 1728,	100 90	31 20
Franco-Canadian Collieries Ltd., No. 726	320 00	
Fraser, Alex., No. 1497	20 00	63 60
Hamilton, Mrs. M. E., No. 1295	223 40	1,282 65
Hamilton, Geo. B., No. 1961	55 67	
Harper, Elmer, 1st year's rental	80 00	
Hillcrest Collieries Ltd		259 98
Hutton, F. H., No. 1416	400 00	
International Coal & Coke Co		5,308 82
Jones, Peter, No. 1440	60 00	5 25
Kleenbirn Collieries Ltd		392 11
Linning, H., 1st year's rental	960 00	
MacKay, John A., No. 1423	700 00	
Majestic Coal Co		274 00
McGillivray Creek Coal & Coke Co., Nos. 1631, 2039, 2152	365 00	28,268 59
McLeod, W. T., No. 154	453 75	
Regal Collieries Ltd., sales 968 and 563		141 08
Rock Spring Coal & Brick Co., No. 1923		59 85
Sanderson, G. A., No. 1696	58 75	
Shepherd, S. J., No. 987	261 20	
Thomson, Miss H., 1st year's rental	320 00	
Walters, Fred, No. 1798		73 93
Warren, Mrs. S. S., No. 2057		55 32
West Canadian Collieries Ltd., Nos. 146, 155, 304, 350, 478, 619, 690, 695, 776, 997, 998, 1787	3,464 62	20,722 73
Wocknetz, Ed., No. 1865	20 70	73 48
Young, J., 1st year's rental	320 00	
Sundry items, under $50	895 30	852 55
	10,254 44	59,094 32
Moose Jaw Coal Lands—Bureau de Moose Jaw: Permis d'exploitation de terrains houilleux		
Anderson, Niels, No. 812	20 25	69 56
Bourquin, L., No. 1056	20 00	65 25
Eastern Collieries of Bienfait, No. 1897	550 30	46 70
Heuvel, J. Van, No. 1593	21 12	76 48
Nicholson, W. H. A., sale No. 300	20 00	291 00
Peterson, J. G., No. 948		173 20
Wakefield, T. A., sale No. 790		61 13
Sundries items, under $50	829 11	833 89
	1,460 78	1,617 21

Dominion Lands Revenue–Continued **Revenus des terres de l'Etat**–suite	Rent Loyers	Royalty Droits
	$ cts.	$ cts.
Swift Current Coal Lands—Houilleres de Swift-Current.		
Sundry items, under $50	20 12	48 46
Coal Lands—Paid at Ottawa—Permis d'exploitation de terrains houilleux: Paye à Ottawa.		
Calgary—		
Abbott & McLaughlin, Nos. 1647, 1765	1,500 00	
Alexo Coal Company, Ltd., Nos. 1570, 1686	2,432 60	411 20
Anderson, Wm. J., No. 1281	479 65	
Big Valley Collieries, Ltd., Nos. 832, 1640	383 37	82 09
Bradshaw, James, Nos. 1354, 1414	70 00	
Brazeau Collieries Ltd., Nos. 4546,, 47, 48, 49, 50, 51, 52, 53, 54, 57, 58, 65, 842, 843, 844, 1382, 1391, 1419, 1599	7,867 60	
Canada Cement Co., Ltd., Nos. 62, 63, 64	1,909 00	
Conmare Coal Co., Ltd., Nos. 23, 29, 72, 78, 79	1,542 10	
Carbon Coal Agencies, No. 1646	1,000 00	
Clarkson, E. R. C., No. 220	327 63	
Crown Coal Co., Ltd., No. 1381	92 52	
Ellis Coal Co., Ltd	280 00	
Great West Coal Co., Ltd., Nos. 324, 405	85 70	
Hallett, Thomas, No. 1673	102 34	
Hamilton, W., estate of, No. 81	302 50	
Harlech Coal Co., Ltd., Nos. 1456, 1561, 1562, 1650, 2140	1,383 16	
Hy-Grade Coal Co., Ltd., No. 1735	122 80	
Ingersoll, J. H., No. 81	302 50	
Kidd, D. M., No. 1632	110 00	
Linder, Karl, No. 36	.....	92 47
Macleod, Robertson, Smith & Co., Nos. 1585, 1790	670 75	
Manning, F. C., No. 1693	727 70	
Newcastle Coal Co., Ltd., No. 449, 551	965 04	
Power, J., Vincent, No. 587	.....	69 72
Rosedale Coal Co., Ltd., Nos. 409, 413, 652, 653	7,169 50	
Shanks, John, No. 1963	273 00	
Steedman, R., No. 1757	83 25	
Stevenson, Wm., No. 1474	226 02	
Thompson, Ole, No. 261	86 29	11 00
Trumble, J. E., No. 280	60 20	
Western Gem Coal Co., Nos. 920, 1292	2,731 55	
Sundry items, under $50	928 41	5 00
Edmonton—		
Alberta Coal Mining Co., Ltd., No. 995	161 50	
Bell & Sugarman, No. 1955	518 85	
Binder, Peter, No. 1914	164 66	
Blue Diamond Coal Co., Ltd., Nos. 392, 1203, 1610, 1674, 1675, 2033, 2038	17,862 05	
Cadomin Coal Co., Ltd., Nos. 601, 602, 1501, 1502, 1504, 1687, 1688	4,402 77	
Canadian Dinant Coal Co., Ltd., No. 657	50 00	
Chappell, E. E	.....	63 88
Coal Valley Mining Co., Ltd., Nos. 1574, 1578, 1660	4,518 64	
Dobell Coal Co., Ltd., No. 219	160 00	
Foothills Collieries, Ltd., Nos. 1475, 1483	480 00	
Keystone Collieries, Ltd., No. 1909	326 50	
Lakeside Coals, Ltd., Nos. 1191, 1364	2,000 00	
McLaughlin, R. E., Nos. 1915, 1925	100 00	
Milner, Matheson, Carr & Dafoe, No. 21	160 00	
North American Collieries, Ltd., Nos. 342, 1528	1,582 07	3,957 20
Round Hill Collieries, Nos. 144, 329	.....	61 65
Stoney Creek Collieries, Ltd., No. 1491	103 80	
Sugarman, Mrs. Bertha, No. 1600	1,007 00	
Sugarman, Wm., No. 2003	560 00	
Teare, Wm., unsurveyed land	212 00	
Westcott, George, Nos. 1742, 1724	260 00	
Western Trust Co., Ltd., No. 273	304 92	100 00
Woods, J. H., No. 1725	354 90	
Woods, Sherry, Collisson & Field, Nos. 1531, 1536	120 00	
Yellowhead Coal Co., Nos. 109, 110	2,120 00	
Sundry items, under $50	158 48	0 40
Grand Prairie—		
Nash, W. A., No. 1691	.....	10 00
Lethbridge—		
American Canadian Coal & Coke Co., No. 2090	654 82	
Canadian Pacific Railway Co., Nos. 530, 532, 1794	340 00	
Chinook Coal Co., Ltd., No. 235	1,000 00	2,219 15

Dominion Lands Revenue–Continued **Revenus des terres de l'Etat**–suite	Rent Loyers	Royalty Droits
Coal Lands—Paid at Ottawa—Concluded—*Permis d'exploitation de terrains houilleux*—Fin.	$ cts.	$ cts.
Lethbridge—*Concluded.*		
Farmer, J. H., Nos. 1653, 1664, 1738, 1962	500 00	
Fisher, John, No. 111	50 00	
Ilse, August, No. 1933	587 35	
International Coal & Coke Co., Ltd., No. 143	786 61	
Jones, John D., No. 2102	162 80	
Kleenbirn Collieries, Ltd., No. 1393	331 20	
Lowe & Fisher, No. 1908, 1941	560 00	
McGregor, Johnston & Thomas, No. 74	79 80	
North American Collieries, Ltd., No. 342		6,033 00
Regal Collieries, Ltd., No. 221	119 50	
Royal Bank of Canada, No. 170	130 80	1,000 00
Trusts & Guarantees Co., Ltd., No. 772	440 00	
Walters, F. W., No. 1798	90 00	
Warren, Mrs. Sarah, No. 2057	61 33	
Whittlesea, Fred, No. 1505	252 91	0 12
Sundry items, under $50	306 00	17 75
Moose Jaw—		
Crescent Collieries, No. 1681	331 44	
Forsberg, John, No. 2027	65 00	
Mutual Coal Mines of Canada, Ltd., Nos. 1702, 1868	158 00	
Newton, O., No. 1470	290 00	
Peterson, J. G., No. 948	80 00	
Sundry items, under $50	383 50	22 30
Swift Current—		
Sundry items, under $50		1 48
	79,726 03	14,096 76

Dominion Lands Revenue—Revenus des terres de l'Etat	$ cts.
Head Office, Mining Lands and Yukon Branch—Sundries—Bureau principal: Division des terrains miniers et du Yukon—Divers	
Quarrying Leases—	
Canada Cement Co. Ltd., Nos. 1, 2, 3, 4, 6, 7, 9, 266, 268, 302, 316, 320, 363, 398, 399, 408, 508, 509, 511	1,694 55
Canadian National Railways, Nos. 127, 128, 129, 130, 131, 445, 456, 679	277 02
Canadian Pacific Railway Co., Nos. 123, 125, 126, 257, 258, 385, 386, 387, 388, 400, 401, 402, 403, 429, 430, 431, 432, 446, 447, 448, 461, 462, 463, 522, 563, 564, 699, 700, 702	997 45
Dyson, David J., No. 677	82 75
Edmonton-Dunvegan & B. C. Railway, Nos. 617, 618	67 50
Jones, T. J., Nos. 76, 119, 120	84 55
Laidlaw, Blanchard & Co., Nos. 72, 75, 80	61 84
Lake Bar Sand & Gravel Co., Nos. 204, 205. 206, 207, 238, 239, 246	126 60
Manitoba Gypsum Co. Ltd., Nos. 37, 42, 110	90 25
Manitoba Power Co. Ltd., Nos. 527, 550, 571	60 00
Marlboro Cement Co. Ltd., Nos. 139, 140, 141, 142, 143, 144, 145, 146, 706, 707.	359 00
Sinclair, C. H., No. 118	60 81
Winnipeg Supply & Fuel Co., Nos. 85, 96, 99, 100	160 00
Sundry leases, items under $50	311 47
Dredging Leases—	
Salts & Chemicals Ltd., No. 404	460 00
Terwilleger, Samuel	101 25
Tar and Sand Leases—	
Hofie, Geo. L., 1st year's rental	109 90
Lindal, Prud'Homme & Co., No. 15	203 01
Ney, Philip, No. 15	100 00
Alkali and Potash Leases—	
Carbonate Syndicate, Ltd., Nos. 11 and 12	50 00
MacCraken, Henderson & Co., Nos. 1, 2	155 00
Markham, Mrs. Susan, No. 14	10 00
McKinnon, Rutherford & Co., No. 46	161 00

Dominion Lands Revenue—Continued—**Revenus des terres de l'Etat**—Suite	$ cts.
Head Office, Mining Lands and Yukon Branch—Sundries—Concluded—*Bureau principal: Division des terrains miniers et du Yukon—Divers*—Fin	
Alkali and Potash Lease—*Concluded*	
Whitehorse Chemical Co. Ltd., 1st year's rental	53 75
Williams, John O., No. 17	80 00
Wilson, H. G., No. 6	120 00
Gypsum Leases—	
Alberta, Provincial Secretary of	50 00
Mining fees	50 00
Improvements	80 00
Registration fees	134 25
	6,351 95
Head Office, Lands Patent Branch, Sundries—Bureau principal, Division de l'enregistrement des terres, Divers	
Rentals—	
Armstrong Independent Fisheries Ltd., $50; Booth Fisheries Can. Co., $200; Canadian National Railways, $135; Excelsior Lumber Co., $110; J. H. Giles, $67.50; Gimli Fisheries Ltd., $50; Hudson's Bay Co., $50; McGiverin, Haydon & Ebbs, $62.40; Mottell Bookbinder, $55.60; Northern Fish Co., $200; Bernard Phillips, $110; Ross Navigation Co., $60; sundry rentals (items under $50), $602.03	1,752 53
Patent Fees	106 55
Searches and Office Fees	80 00
Miscellaneous	24 35
	1,963 43
Head Office, Natural Resources Intelligence Branch—Bureau principal, Service de renseignements sur les resources naturelles	
Purchase of Severances—	
Alberta and Great Waterways Railway	74 47
Survey fees—	
Manitoba & Northwest Railway Co	25 24
Rentals—	
Canadian National Railways, $334.36; Central Canada Railway Co., $1	335 36
	435 07
Irrigation Branch—Division de l'irrigation	
Calgary, sales	116 90
Calgary Irrigation Office, fees	618 50
Edmonton, sales	1,537 25
Grand Prairie, sales	133 20
Prince Albert	1 70
Head Office: rents, $3,085; sales, $2,195.50	5,280 50
	7,688 05
Miscellaneous Revenue, not included in Agents Returns—Revenus divers, non inclus dans les rapports des agents	
Suspense Accounts of Dominion Lands Agents	1,469 40
Outstanding Trust Accounts	214 46
Duplicate Remittance	1,381 83
Cheque No. 6678, returned, not called for	25 00
Office fees transferred from School Lands to Dominion Lands	2,681 00
	5,771 69
Less—Registration Fees on School Lands	866 95
	4,904 74

Dominion Lands Revenue—Continued—**Revenus des terres de l'Etat**—Suite	$ cts.
Water Power Branch—Division des pouvoirs d'eau	
Rents—	
British Columbia Electric Railway Co., $617.55; Brittingham & Young, Ltd., $8.38; Calgary Power Co., $201; Canadian Pacific Railway Co., $100; Manitoba Power Co., $400; City of Winnipeg, $4,010; Winnipeg Electric Railway Co., $508.41	5,845 34
Royalty—	
Water Products, Ltd	1,250 00
	7,095 34
Head Office: Accounts Branch, Maps, Sales, Fees, Etc.—Bureau principal: Division des comptes, cartes, ventes honoraire, etc.	
Copies of atlases, $301.72; copies of patents, $1,412.80; copies of seed grain discharge, $72; copies of leases, $71; information, $127.55; maps, $2,133.25; plans, $251.55; registration fees, $4,229.40; reports, $55.85; blue prints, $57.15; copies of licenses, $62.50; sundry items under $50, $165	8,939 77

Canadian National Parks—Parcs Nationaux du Canada

Summary—Sommaire

Buffalo Park	2,703 15
Elk Island Park	74 50
Glacier Park	368 43
Jasper Park	6,245 93
Kootenay Park	3,802 20
Rocky Mountains Park	65,386 91
Waterton Lakes Park	4,491 48
Yoho Park	2,070 33
Head Office—Parks	30,020 49
	115,163 42

Buffalo Park—Parc aux bisons

Timber dues, $40; grazing, $4; automobile permits, $45; motion picture permits, $2,500; sale of Buffalo meat, $114.15	2,703 15

Elk Island Park—Parc de l'Ile aux élans

Timber dues, $9; camping permits, $6; hay dues, $28.50; rent, $21; refreshment license, $10	74 50

Glacier Park—Parc Glacier

Rents, $68.85; grazing, $25; timber, $9	102 85
Licenses—	
Drivers and livery, $108; provincial motor, $83.58; miscellaneous items under $50, $74	265 58
	368 43

Jasper Park—Parc Jasper

Rents, $2,958.73; grazing, $570; telephone, $50; cold water rates, $87; timber dues, $298.75; building permits, $65; camp permits, $91; miscellaneous items under $50, $102.95	4,223 43
Licenses—	
Automobile, $301.50; peddlers, $130; dog, $292; pool table, $120; drivers and livery, $616; restaurant, $80; selling by sample, $100; agents, $67; sundry licenses, items under $50, $316	2,022 50
	6,245 93

Dominion Lands Revenue—Continued—**Revenus des terres de l'Etat**—Suite	$ cts.	
Kootenay Park—Parc Kootenay		
Camp outfits, $397; automobile permits, $1,758; radium bath house, $1,488.70; miscellaneous items under $50, $41.50	3,685 20	
Licenses—		
Tea room, $50; miscellaneous licenses, items under $50, $67	117 00	
		3,802 20
Rocky Mountains Park—Parc des Rocheuses		
Rents, $8,315.53; sand and gravel, $57.55; water rates, sulphur, $898.62; water piping, $354.36; cave and basin, $10.819.20; upper hot springs, $4,966.20; transfer fees, $255; camping permits, $1,699; cold water rates, $8,666.97; sewer rates, $2,919.21; cemetery rates, $59; telephone rent, $6,562.80; scale fees, $417; grazing, $649; timber, $533.18; gum machine, $100; golf coupons, $3,700.50; gas pump permit, $51; chemical toilets, $788.72; cables over Bow bridge, $50; electric light, $2,925.17; sundry rents, items under $50, $77.75..	54,865 76	
Licenses—		
Dog, $535; drivers and livery, $1,833; peddlers, $130; pool and billiard, $210; boat, $103; butchers, $80; amusement, $71; tea room, $290; automobile, $6,402.50; restaurant, $90; chauffeurs, $177; laundry, $90; thawing machine, $71.65; agents, $125; bakeshop, $50; sundry licenses, items under $50, $263	10,521 15	
		65,386 91
Waterton Lakes Park—Parc des lacs Waterton		
Rents, $972.07; timber dues, $88; hay dues, $2,381; camping outfits, $401; golf coupons, $230.50; impounding cattle, $86.50; sundry items under $50, $66.25.	4,225 32	
Licenses—		
Boat, $66; automobile, $74.16; sundry licenses under $50, $126	266 16	
		4,491 48
Yoho Park—Parc Yoho		
Rents, $551.01; timber dues, $358.61; sale of vacant buildings, $180; miscellaneous items under $50, $83	1,172 62	
Licenses—		
Automobile, $373.71; dog, $158; drivers and livery, $177; sundry licenses, items under $50, $189	897 71	
		2,070 33
Head Office Parks Branch—Bureau principal: Division des parcs		
Antelope Park Reserve, grazing	28 00	
Brereton Lake Park, rent	20 00	
Buffalo Park, grazing, $280; buffalo meat and hides, $27,764.09	28,044 09	
Fort Anne Park, hay	35 00	
Fort Edward Park, hay	25 00	
Glacier Park, rent	21 75	
Jasper Park: rent, $18.50; licenses, $2	20 50	
Kootenay Park, rent	30 00	
Point Pelee Park: sale of skins, $12; rent, $1; licenses, $15	28 00	
Rocky Mountains Park: rent, $1,352.44; wool, $16.71	1,369 15	
Vidal's Point Park, camp permits	18 00	
Yoho Park, rent	307 00	
Taxidermists licenses	74 00	
		30,020 49
North West Territories Revenue—Revenus des territoires du nord-ouest		
General land sales	80 20	
Timber dues	7,050 09	
Petroleum and natural gas	2,352 40	
Mining fees	814 00	
Coal rent	100 00	
Liquor permit fees	261 50	
Traders' and trappers' licenses	6,922 25	
Miscellaneous items under $50	38 50	
Sale of furs	4,408 21	
		22,028 15

Dominion Lands Revenue—Continued—**Revenus des terres de l'Etat**—Suite	$ cts.
REFUNDS, DOMINION LANDS REVENUE—REMBOURSEMENTS: REVENUES DES TERRES DE L'ETAT	
Improvements	19,116 77
Homestead and pre-emption sales	2,084 13
Pre-emption and purchased homestead fees	201 31
Timber dues, rents and sales	24,912 48
General land sales	1,482 53
Grazing lands	4,058 79
Irrigation land sales	108 10
Land rentals	164 12
Petroleum and natural gas leases	3,488 40
Coal lands: leases, $8,460.22; fees, $40	8,500 22
Mining fees	554 00
Hay dues	1,365 08
Maps, plans, etc	91 75
Copies of patents	297 65
Registration fees	272 31
Quarrying fees and leases	2,794 80
Alkali mining rights	132 50
To recoup the bank	1,541 13
Automobile licenses	460 30
Permit for buffalo head	100 00
Transferred from Interim Receipt Account	84 00
Miscellaneous items under $50	172 75
	71,983 12

SCRIP ACCOUNT—COMPTE DES ALLOCATIONS DE TERRES

—	Balance outstanding March 31, 1923 — Solde dû le 31 mars 1923	Issued — Emises	Total — Total	Redeemed — Rachetées	Balance outstanding March 31, 1924 — Solde dû le 31 mars 1924
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Colonization	100 00		100 00		100 00
Commutation Hay	3,934 18		3,934 18		3,934 18
Manitoba Supplementary Halfbreed	419 08		419 08		419 08
Military Red River Expedition	19,200 00		19,200 00		19,200 00
Military Bounty Warrants (1885)	1,641 30		1,641 30		1,641 30
Northwest Halfbreed,	420 25		420 25		420 25
" 1889	739 07		739 07		739 07
" 1900	1,824 34		1,824 34		1,824 34
" 1901	297 86		297 86		297 86
" 1903	18 41		18 41		18 41
" 1906	656 44		656 44	160 00	496 44
Northwest Mounted Police	2,080 00		2,080 00		2,080 00
Original White Settlers	3,163 95		3,163 95		3,163 95
	34,494 88		34,494 88	160 00	34,334 88

ACRE SCRIP—ALLOCATION EN ACRES

	Acres		Acres		Acres
Northwest Halfbreed (old)	960		960		960
" 1900	5,480		5,480	80	5,400
" 1901	3,540		3,540		3,540
" 1906	19,840		19,840	1,120	18,720
	29,820		29,820	1,200	28,620

Dominion Lands Revenue—Continued—**Revenus des terres de l'Etat**—Suite

Yukon Territory — **Territoire du Yukon**	Page in Part K — Page dans la partie K	
		$ cts.
Royalty on gold	125	28,409 23
Free Certificates—U.S. Gold	126	16 50
Placer Grants	126	560 00
Placer Renewals	126	24,050 00
Placer Relocations	126	1,124 00
Placer Prospecting Leases	125	655 00
Quartz Grants	126	1,970 00
Payment in lieu of work	126	387 00
Registered Documents	126	1,567 00
Certificates of Improvements	126	5 00
Certificates of Partnership	126	105 00
Certificates of Work	126	6,982 68
Water Rights	...	100 00
Hydraulic Leases	125	2,265 00
Gold Dredging Leases	125	144 30
Land Sale and Quartz acreage	126	593 53
Rentals	126	6,939 19
Timber dues	127	9,600 51
Hay dues	...	20 15
Coal fees	...	40 00
Registration fees	...	18 50
Radio fees	...	593 43
Suspense Account	...	625 65
Homesteads	...	80 00
		86,797 67

Royalty on Gold Exported—Droits sur l'exportation de l'or

Dawson—	
Bank of Montreal	12,267 19
Canadian Bank of Commerce	8,082 14
Yukon Gold Company	7,960 67
Sundry persons, items under $25	71 24
Whitehorse—	
Sundry persons, items under $25	27 99
	28,409 23

Placer, Prospecting Leases—Placer—Baux pour l'exploration de terrains miniers

Dawson—	
Lindquist, Ole, 1 y. to Aug. 4, 1924	25 00
McMillan River Exploration Co., 1 y. to Oct. 5, 1924	125 00
O'Connor, Theo., 1 y. to Aug. 2, 1924	25 00
O'Connor, Roderic, 1 y. to Feb. 14, 1925	25 00
Walker, Wm., 1 y. to Sept. 16, 1924	25 00
Paid at Ottawa—	
McMillan River Exploration Co	430 00
	655 00

Hydraulic Leases—Baux de pouvoirs hydrauliques

Dawson—	
Burral and Baird, Ltd., No. 18	1,008 00
Collins and Weinberg, Nos. 30-46	507 00
Yukon Gold Co., Nos. 2, 8	375 00
Paid at Ottawa—	
Bonanza Creek Hydraulic Concession No. 5	375 00
	2,265 00

Gold Dredging Leases—Baux pour dragage de l'or

Dawson—	
Burrall and Baird, Nos. 23, 24, 25	144 30

Dominion Lands Revenue—Continued—Revenus des terres de l'Etat—Suite

YUKON TERRITORY—*Continued*

Agency—Agence	Placer Grants — Concessions de placers	Placer Renewals — Renouvellement de concessions de placers	Placer Relocations — Relocations de placers	Quartz Grants — Concessions de quartz	Payment in lieu of Assessment — Paiement au lieu de contributions
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Dawson	500 00	23,650 00	1,014 00	1,800 00	387 00
Whitehorse	60 00	400 00	110 00	170 00	
	560 00	24,050 00	1,124 00	1,970 00	387 00

	Registered Documents — Documents enregistrés	Certificates of Partnership — Certificats de societé	Certificates of Work — Certificats de travaux	Certificates of Improvements — Certificats d'améliorations
	$ cts.	$ cts.	$ cts.	$ cts.
Dawson	1,513 00	105 00	6,658 68	
Whitehorse	54 00	.....	270 00	5 00
	1,567 00	105 00	6,928 68	5 00

Land Sales and Quartz Acreage—Ventes des terres et étendue des mines de quartz

Dawson Land Office—	
Charles B. Black, $241.15; J. D. Ryan, $60; sundry sales, items under $50, $230.73	531 88
Whitehorse Land Office—	
Weik, Kare	61 65
	593 53

Rentals—Loyers

Dawson Waterfronts—	
British Yukon Navigation Co., Nos. 43, 53, 54, 55	1,927 00
Canadian Bank of Commerce, No. 46	250 00
Dawson Electric Light & Power Co., No. 45	75 00
Fairbanks, W. H., No. 17, 1 y. to Apr. 30, 1924	500 00
Keno Hill, Limited, No. 56, 1 y. to Apr. 30, 1924	400 00
Taylor and Drury, No. 58, 1 y. to Apr. 30, 1924	100 00
Treadwell Yukon Co. Ltd, No. 60, 1 y. to Apr. 30, 1924	300 00
Miscellaneous items under $50	16 25
Dawson, other rents—	
J. E. Binet, $91.04; North American Transportation & Trading Co., $50; Miscellaneous rents, items under $50, $278.90	419 94
Whitehorse Waterfronts—	
British Yukon Navigation Co., No. 30	2,266 00
Burns, P. & Co. Ltd., No. 33	180 00
Pucket, W. H., No. 49	175 00
Taylor & Drury, No. 61	305 00
Sundry items, under $50	25 00
	6,939 19

Dominion Lands Revenue—Concluded—**Revenus des terres de l'Etat**—Fin | $ cts.

Timber Dues—Droit de coupe de bois

Dawson—
Frank Agnew, $100; W. J. Anstett, $55; Bailey & Rinter, $155; Robert Bayer, $255; Finley Beaton, $330.25; Oliver Benson, $55; Ralph Blanchard, $501.25; A. Boulay & E. Lalancette, $505.50; British Yukon Navigation Co., $310.38; Charters & Givin, $105; Hugh Charters, $55; Chas. Chernuta, $55; John Coty, $205; John Cote, $215; Henry Detraz, $55; John Egleson, $55; John Fanning, $55; James R. Farr, $82.75; Robert Fisher, $58; Hans E. Forms, $55; H. Heffrine, $90; Joseph Jacques, $160; N. A. Lefebvre, $540.72; Thos. Leo, $105; Henri Lepine, $202.25; Joseph Mathieu, $105; J. F. McCutcheon, $60; H. D. McLaine, $55; M. McLaren, $155.88; Mike Obester, $105; Isaac Paynter, $55; Fred. Renald, $255; Charles Rivers, $55; Roden & Lindstrom, $376; Walt. Rossow, $55; Peter Rost, $145; Joseph Roy, $105; John Sepkins, $120; Taylor & Drury, Ltd., $185; John Timson, $310; Geo. E. Walker, $55; Perry Warner, $175.70; Herman Winkleman, $155; Yukon Saw Mills Co., $707.08; sundry items under $50, $953.25 ..... 8,549 01

Whitehorse—
Louis E. Belney, $115; Fred. Bon, $255; M. Chambers, $105; J. Heath, $310; R. Lowe, $55; H. E. Myers, $55; sundry items under $50, $156.50 1,051 50

9,600 51

Ordnance Lands—Terres de l'Intendance | $ cts.

Amherstburg, $4.14; Burlington Beach, $128; Burnitts Rapids, $30.60; Carillon, 20c.; Chambly, $25; Fort Cumberland Reserve, $162; Fort Erie, $4; Grand Falls, $147.18; Kemptville, $4; Kingston, $204.50; Lauzon, $1; Long Island, $2; Montreal, $10; Ottawa, $1,895.33; Owen Sound, $81.10; Point Edward, $244.52; Port Maitland, $388.05; Prescott, $31; Quebec, $3,895.50; Shelbourne, $4; Smith's Falls, $113.35; Sorel, $119; St. John, $50,005; St. Joseph's Island, $6.50 ..... 57,505 97

Less—Refunds 3 73

57,502 24

Registration Fees—Honoraires d'enregistrement | $ cts.

North West Territories 561 00
Yukon Territory 42 30

603 30

Less—Transferred to Land Assurance Fund, N.W.T 90 00
Yukon Territory 3 90 93 90

509 40

Fines and Forfeitures—Amendes et confiscations | $ cts.

Wm. Bloxham, $246.06; G. F. Fletcher, $50; Victor Herbert, $50; F. Robinson, $50; Royal Canadian Mounted Police, $240; F. J. Smith, $387.40; Supt. of Jasper Park, $493; Supt. of Waterton Lakes Park, $106; John Thomson, $233; R. W. Tufts, $140; sundry persons, items under $50, $473.10 ..... 2,468 56

Less—Refunds 139 75

2,328 81

Casual Revenue—Revenu casuel | $ cts.

Aikens, J. R., refund *re* overpayment of expenses 196 27
Alexander, C., refund *re* overpayment of salary 50 85
Canadian Pacific Ry., refund *re* expense fighting fire 68 53
Canadian Battlefields Memorial Commission, refund *re* freight charges 91 05
Cotton, E. J., refund *re* overpayment of bonus 59 00
Coleman, G. R., refund overpayment of salary 757 75
Cooper, H. J., refund *re* transfer from 1923-24 to 1922-23 advances, not yet accounted for 150 00
De Puyjalon, R. R., refund *re* overpayment of salary 82 00
Dept. of Justice, refund Lithographic Work *re* Labrador Boundry 2,003 95
Dept. of Customs, refund duty on alcohol 151 21

Casual Revenue—Concluded—**Revenu casuel**—Fin	$ cts.
Drew, J. L., refund overpayment of salary	110 00
Forest Commission of Victoria, refund *re* Fir and Spruce seed	101 05
Forester, F. G., refund on account of advances	399 01
Giddie, J. M., refund *re* rent of cabin	60 00
Gow, D. B., refund *re* living allowance	540 00
High Prairie, A.D.L. refund balance on hand	220 14
Hogarth, B. B., refund living allowance	2,598 00
Johnston, G. M., refund *re* advances	200 00
Kihl, J. H., refund *re* overpayment of salary	208 39
Lemisuier Tobacco Co., refund *re* purchase price of old Ford delivery car	61 00
Martin, J. W., refund balance on hand	434 03
Matheson, R. B., refund balance on hand	54 97
McDougal, J. A., refund balance on hand	58 34
McFayden, P. A., refund balance on hand	3,552 31
McKenzie, G. P., refund balance on hand	59 13
Meek, V., refund balance on hand	8,945 41
Narraway, A. M., refund balance of survey business	644 63
Reliance Garage Ltd., refund repayment of car	50 00
Rogers, E. M., refund of sundries	92 51
Royal Canadian Mounted Police refund *re* payment for supplies	265 80
Savage, S., refund overpayment of salary	156 94
Stevenson, H. L., refund *re* cheques not cashed	184 06
Van Veen, J. P. D., refund overpayment of bonus	90 00
Wardle, J. M., refund of sundries	72 43
Whittaker, D., refund balance on hand	500 00
Widmeyer, E., refund *re* team, harness and buggy	54 70
Sundry persons, items under $50	902 55
Sales—Ventes	
Brownlee, H. E., sale of bread mixer, frying pan, etc	144 50
Fraser & Hagan, sale of equipment	120 00
Gillespie, Inspector, sale of team, wagon and harness	105 00
Lonergan, G. J., sale of boat, scow and saddle	108 07
McDougal, J. A., sale of dog and canoe	150 00
Morrison, W. J., sale of team, buggy, cutter and harness	209 00
Norquay, A., sale of team, jumper, harness and buggies	120 75
Quebec City, sale of Bench Mark Tablets	88 00
Head Office, Lands Patent Branch, Sundries—Bureau principal, Division de	
Segree, R. H., sale of canoes	949 60
Tempest, J. S., sale of horses	1,200 00
Tufts, R. W., sale of Ford car	125 00
Sundry sales, items under $50	361 00
Dawson City, Public Administrator, balance of unclaimed estates:— Samuel Bond, $72.78; Frank De Brosky, $90; Giovanni Mangine, $131.32; John Thompson, $52.97	347 07
	28,317 00
Less Refunded—Balance of estate of J. P. Lund, $69.40; Outstanding cheques, $35.15; refund of previous year's salaries, $83.87; to credit H. I. Stevenson's administration account, $66.11	254 53
	28,062 47

Yukon Consolidated Revenue Fund—Fonds consolidé des revenus du Yukon

Revenue—Revenus		*Expenditure—Dépenses*	
Grants from Dominion Government	$125,000 00	Debit balance, April 1, 1923	$ 16,993 31
Poll Tax	7,085 00	Salaries and Travelling expenses	11,215 05
Profits under Liquor Ordinance	75,000 00	Yukon Council	1,344 00
Sundry Revenue	40,494 12	Schools	40,756 07
Debit banance, March 31, 1924	6,384 29	Hospitals, Charities and Public Health	33,846 16
		Grants, Libraries, Reading Rooms, etc.	14,563 82
		Miscellaneous	29,527 06
		Roads, Bridges and Public Works	105,717 94
	$253,963 41		$ 253,963 41

SUMMARY of Grant and Expenditure under Schedule "B" of Ordinance No. 10 of the Yukon Territory. for the year 1923, and Schedule "A" of Ordinance No. 9 of the Yukon Territory for the year 1924, being Ordinances for granting to the Commissioner money to defray the expenses of the Public Service of the Yukon Territory for the year 1923-24.

SOMMAIRE de l'octroi et des dépenses d'après la cédule "B" de l'ordonnance n° 10 du Territoire du Yukon pour l'année 1923; et la cédule "A" n° 9 du Territoire du Yukon pour l'année 1924; étant des ordonnances à toucher certaines sommes d'argent pour défrayer les dépenses du service public du Territoire du Yukon pour l'année 1923-24.

—	Grant — Crédit	Expenditure — Dépenses	Grant not used — Crédit non utilisé
	$ cts.	$ cts.	$ cts.
Salaries and Travelling Expenses—			
Salaries	10,200 00	10,200,00	
Travelling expenses	1,400 00	1,015 05	384 95
Yukon Council—			
Indemnity and travel	1,350 00	1,344 00	6 00
Schools—			
Schools generally	4,876 77	4,876 77	
Dawson school	19,464 39	19,464 39	
St. Mary's school	3,300 00	3,300 00	
Whitehorse school	6,751 90	6,751 90	
Mayo school	3,081 36	3,081 36	
Assisted schools	3,281 65	3,281 65	
Hospitals, Charities and Public Health—			
Grant, St. Mary's Hospital	12,000 00	12,000 00	
St. Mary's Hospital, to liquidate liability	2,000 00	2,000 00	
Grant, Mayo Hospital	7,000 00	7,000 00	
Grant, Whitehorse Hospital	4,800 00	4,800 00	
Salary, medical health officer	1,200 00	1,200 00	
Salary, two assistant medical health officers	1,200 00	1,200 00	
Public health and care of indigents	5,646 16	5,646 16	
Grants—			
Dawson Free Library	1,000 00	1,000 00	
Whitehorse Reading Room	500 00	500 00	
Mayo Circulating Library	201 23	201 23	
Yukon Law Library	306 89	306 89	
Whitehorse Law Library	50 00	49 75	0 25
Whitehorse Cemetery, painting fence	200 00	200 00	
Yukon Soldiers' Memorial Fund	200 00	.....	200 00
Fencing Mayo Public Cemetery	305 95	305 95	
City of Dawson, portion poll tax	2,500 00	2,500 00	
City of Dawson, portion liquor profits	9,500 00	9,500 00	
Miscellaneous—			
Territorial Agent, Whitehorse	450 00	450 00	
Town of Whitehorse	6,600 00	6,378 41	221 59
Territorial Assay Office	9,288 78	9,288 78	
Printing and stationery	3,000 00	2,969 27	30 73
Town of Mayo, fire protection	5,584 48	5,584 48	
Town of Mayo, streets and sidewalks	1,798 83	1,798 83	
Contingencies	2,800 00	2,707 79	92 21
Cost collection poll tax	600 00	349 50	250 50
Roads, Bridges and Public Works	105,717 94	105,717 94	
	238,156 33	236,970 10	1,186 23

Travelling Expenses of Ottawa Officials

(Continuation of Correspondence on page K—229. A.G.'s Report 1922-23.)

DEPARTMENT OF THE INTERIOR, December 17, 1923.

SIR,—I beg to acknowledge the receipt of your letter of the 12th instant relative to the travelling expenses of officials at Ottawa and to state that it has been the practice, as much as possible, to adhere to the directions given in the Order-in-Council of the 7th November 1913, which was passed for the guidance of the various Departments in such matters. As you are aware this Department employs a great many Surveyors, Engineers and technical men of all kinds and it has been customary, in cases where an official from Ottawa going on a trip of inspection or otherwise incurs expenditures which are chargeable partly to Civil Government Contingencies and partly to an Outside Vote, to charge the whole amount to such outside Vote, so as to avoid a dissection of the account. An understanding to that effect has been in existence for some time past, and I am giving instructions to the proper officer that, in all other respects, the provisions of the above mentioned Order-in-Council should be adhered to.

Yours very truly,

W. W. CORY, *D.M.*

The Assistant Auditor General.

Northwest Territories: Advance to Mr. V. Stefansson

(Continuation of Correspondence on page K—240. Report of 1922-23.)

DEPARTMENT OF THE INTERIOR, March 6, 1924.

SIR,—I beg to refer to my letter of the 19th November 1923 relative to an advance of $3,000.00 made to Mr. V. Stefansson in which it is stated that we were communicating with the Stefansson Arctic Exploration and Development Company, Vancouver, with regard to an accounting for the said advance.

In this connection, I wish to say that a statement has been furnished (copy herewith) showing how the money was expended. No vouchers have been submitted but, as the amount shown on the statement is in excess of the sum of $3,000.00, it may be that this information will be satisfactory for your purpose.

Yours very truly,

W. W. CORY, *D.M.*

The Assistant Auditor General.

Statement furnished by the Stefansson Arctic Exploration and Development Co. Ltd., in connection with the advance of $3,000.00 made by Order-in-Council to Mr. V. Stefansson to assist in the relief of the four men left on Wrangel Island.

Funds transferred by wire to Nome, Alaska, for charter of *Teddy Bear*	$1,511.35	
Less refund from Lomen Bros	284.15	
		$1,227.20
Vancouver Office expenses, cables, telegrams, etc., estimated at		200.00
Wages, F. W. Maurer, Commander of Expedition, 8 months to 31st December, 1922..		1,550.00
Wages, Ada Blackjack, seamstress, at Nome, 14 months at $50.00 per month.....		700.00
Total		$3,677.20

Northwest Territories: Purchase of Museum Specimens

(Continuation of Correspondence on page K—241. Report of 1922-23.)

DEPARTMENT OF THE INTERIOR, March 11, 1924.

SIR,—I beg to refer to your letter of the 2nd November last regarding certain payments made from the North West Territories Vote for procuring articles peculiar to and characteristic of the Eskimo for museum purposes and, in reply, to state that an amount of $2,500.00 had been set aside in that Vote to cover such items. It is true the wording of the Vote did not specifically mention such articles but the intention of the Department was very clear as may be seen from the details of our estimates.

With regard to the articles purchased by Mr. J. F. Moran, amounting to $133.00, I may say that it is almost impossible to obtain vouchers from the natives for the reason that they are illiterate and although they can speak English to some extent they cannot read it, so even at this the best that could have been done would have been for the seller to put an X for his signature. The articles submitted in Mr. Moran's account were all examined and valued by Mr. D. Jenness, Associate Ethnologist of the Department of Mines, and the account certified to by him before payment was made. This procedure, it was thought, would offer a sufficient guarantee to the Department that the transaction was correct in every respect.

Some of the tobacco and other articles, covered by the first four payments mentioned in your letter and amounting in all to $504.64, were traded with the natives for specimens. No definite record, however, was kept of the articles and specimens exchanged and I wish to add that about one-half of the articles in question, including some tobacco, are still on hand and will appear in the inventory of the "*C.G.S. Arctic*". In reference to the large reduction made in the price of tobacco, I desire to state that this was owing to the fact that the tobacco purchased had been put up in plugs of unsuitable weight for the regular retail trade. It was, however, just as suitable for the purpose intended and cost the Department only about one-half the regular price.

All the specimens in question are at present in the North West Territories and Yukon Branch, Transportation Building. They have been arranged for exhibition purposes by officials of that Branch in co-operation with the staff of the Victoria Memorial Museum and they may later be moved to the premises of the latter.

Yours very truly,

W. W. CORY, *D.M.*

The Assistant Auditor General.

Allowance for Use of Privately Owned Motor Cars

(Continuation of Correspondence on page K—243. Report of 1922-23.)

DEPARTMENT OF THE INTERIOR, January 3, 1924.

SIR,—I have your letter of the 19th ultimo, re Mechanical Transport, and in reply may say that the use of the automobile is only authorized where the work to be done can be most advantageously accomplished by this mode of transportation.

By standardizing on Fords, which are undoubtedly the most economical form of automobile equipment, we have greatly increased the output of work and still kept down expense. I append hereto copy of a memorandum prepared for me upon the subject by our Financial Controller.

This is a subject to which we have given considerable attention and we take some pride in the result which has attended our effort towards economical administration in this regard. We do not claim that our system is perfect but it is giving very satisfactory results and is being improved as experience teaches.

If we can be of any further service to you in this connection, please advise me.

Yours very truly,

W. W. CORY, *D.M.*

The Assistant Auditor General.

Vote 283, Dominion Lands and Parks, Dominion Lands, Contingencies:

Employment of Temporary Clerk for Longer Period than Thirty Days, without authority of C.S. Commission

AUDITOR GENERAL'S OFFICE, February 28, 1924.

SIR,—The following payments have been made from your vote for Dominion Lands Contingencies to Miss J. Hewitt for services as junior clerk-stenographer in the Moose Jaw Land Office at the rate of $65 a month.

Cheque No.	19941,	Services	July 3—31, 1923.. ..	$60 81
"	22612,	"	August 2—31..	62 90
"	25383,	"	September 6—30.. ..	54 17
"	28302,	"	October 1—5..	10 48

This office has received no certificate from the Civil Service Commission authorizing the employment of this lady and on enquiry at your accountant's office was informed that she was employed without certificate on the thirty days basis, as authorized by subsection 4 of section 23 of the Civil Service Act.

I beg to point out that this lady's employment must be regarded as continuous from July 2 to October 5, inclusive, as the few days for which she was not paid cannot be regarded as breaking the continuity of employment.

Section 23 (4) cannot be construed as admitting of the employment for a period longer than thirty days by the expedient of allowing one or two days without pay to intervene between each thirty day period.

I am, accordingly, of opinion that Miss Hewitt's employment should be legalized by a certificate from the Civil Service Commission covering the same.

I am, Sir, your obedient servant,

WM. KEARNS, *Asst. A.G.*

The Deputy Minister of the Interior.

DEPARTMENT OF THE INTERIOR, March 18, 1924.

SIR,—I have duly received your letter of the 28th ultimo relative to the employment of Miss J. Hewitt, Moose Jaw Land Office, on the thirty day clause, as authorized by subsection 4 of section 23 of the Civil Service Act and I note what you say with regard to obtaining a certificate from the Civil Service Commission covering her employment.

In reply I am to state that the Agent at Moose Jaw was authorized, on account of temporary pressure of work, to employ the services of a junior clerk-stenographer for a period of one month. At the end of that month, the clerk was discharged, but additional help being still required, the same party was re-engaged for thirty days on the 2nd August and her employment was further continued from September 6th to October 5th, 1923.

The employment in the above case is authorized by law but one condition was not complied with, i.e., the case was not reported to the Civil Service Commission. In the first place, it was not the intention of the Department to employ Miss Hewitt for the periods above mentioned, without reference to the Commission, but circumstances arose which made it necessary to re-engage her, in view of the fact that she had got acquainted with the work of the office and could thereby render more valuable service than a new comer. The Department has acted under the provisions of subsection 4 of section 23 in cases of emergency only, as it is considered more economical to do so in such instances than to apply to the Civil Service Commission for an ordinary temporary clerk who might be appointed for six months and possibly more, because temporary employees always try to have their period of assignment extended, whereas those engaged under the emergency clause know that they cannot be kept in the service for a longer period.

The case of Miss Hewitt will therefore be referred to the Civil Service Commission and, if they see fit, a certificate could be issued to cover the period of her employment, as above reported.

Yours very truly,

W. W. CORY, *D.M.*

The Assistant Auditor General.

Vote 283, Dominion Lands and Parks, Canadian National Parks: Purchase of Land for Elk Island Park

AUDITOR GENERAL'S OFFICE, November 6, 1924.

SIR,—Parks cheque No. 524 issued on May 8th, 1923, is for the payment of $4,000 to C. H. Oster and R. E. McLaughlin agent of the Department of Justice for the purchase for Elk Island Park of N.W. 32-53-20 W. 4th, comprising approximately 140 acres and improvement thereon.

Kindly advise me as to whether the purchase of this property was authorized by the Governor in Council, and if not, as to the authority under which it was purchased.

I should also like to be informed as to how the amount of the purchase price was arrived at and if the property was valued by any competent independent valuator.

I am, Sir, your obedient servant,

GEORGES GONTHIER, *A.G.*

The Deputy Minister of the Interior.

DEPARTMENT OF THE INTERIOR, November 15, 1924.

DEAR SIR,—I beg to acknowledge the receipt of your letter of the 6th instant relating to a payment of $4,000.00 to Mr. C. H. Oster for the N.W. 32-53-20 W. of the 4th Meridian and requesting to be furnished with information regarding the authority for the purchase of the property and the valuation of the same.

In reply I am to state that Council has been asked to confirm the action of the Department in purchasing the above mentioned property and a copy of the Order-in-Council will be supplied to your office in due course.

I am also to inform you that a valuation of the property in question was made by Homestead Inspector T. J. Cunningham, who reported that the land was worth $17.00 an acre and that there were improvements thereon to the extent of $1,690.00.

Yours very truly,

W. W. CORY, *D.M.*

The Auditor General.

Vote 283, Dominion Lands and Parks, Canadian National Parks: Salary payable to Mr. F. G. Forster on his Transfer from Soldier Settlement Board to Canadian National Parks

AUDITOR GENERAL'S OFFICE, October 10, 1923.

SIR,—I notice that the two following certificates were issued by you in connection with Mr. F. G. Forster, formerly classed as District Superintendent, Soldier Settlement Board, and now classed as National Parks Lecturer.

On August 27th last, a certificate was issued approving of Mr. Forster's transfer from the position of District Superintendent of the Soldier Settlement Board to the position of National Parks Lecturer at a salary of $2,880, effective from April 1st, 1923, and on September 25th a certificate was issued approving of the increase of his salary as District Superintendent, Soldier Settlement Board, from $2,640 to $2,760 dating from October 1st, 1921 and from $2,760 to $2,880, dating from October 1st, 1922.

I find that though Mr. Forster was paid as District Superintendent by the Soldier Settlement Board, up to January 31st, 1923, he was actually engaged in lecturing for the Parks Branch of the Interior Department from September 17th, 1921, his expenses being paid by the Interior Department. As the increases approved by the Commission are granted to him in his capacity as District Superintendent, Soldier Settlement Board, the recommendation for the same, required by subsection 3 of section 45/B of the Civil Service Act should come from the Soldier Settlement Board, and I have difficulty in understanding how that Board could certify that Mr. Forster had "rendered meritorious service and increased his usefulness in the service", when he was actually employed in a different capacity and in another department.

I shall be glad to have any explanation that you can give me with reference to the granting of these increases, supported by any correspondence regarding the same that may have passed between the Civil Service Commission and the Soldier Settlement Board or the Department of the Interior.

I am, Sir, your obedient servant,

WM. KEARNS, *Asst. A.G.*

The Secretary, Civil Service Commission.

CIVIL SERVICE COMMISSION, October 15, 1923.

SIR,—I beg to acknowledge receipt of your letter of the 10th instant with reference to the transfer of Mr. F. G. Forster, from the position of District Superintendent, Soldier Settlement Board to the position of National Parks Lecturer, Department of the Interior at a salary of $2,880 per annum.

Apparently the confusion has arisen over the fact that the request for the transfer was stamped and dated 27th August, the day it was approved by the Commission and the question of the salary was settled later before the notification of transfer was sent to the Department and to the Auditor General's Office. I find that the notification of transfer was only sent out on the 24th September after the matter of salary had been finally settled. I am enclosing herewith as requested by you, copies of the correspondence in connection with the salary which passed between the Civil Service Commission and the Soldier Settlement Board and between the Civil Service Commission and the Department of the Interior. The Commissioners are of the opinion that the recommendations received conjointly from both Departments are sufficient to justify them in approving of the salary increases recommended for Captain Forster.

I am, Sir, your obedient servant,

W. FORAN, *Sec'y.*

The Assistant Auditor General.

AUDITOR GENERAL'S OFFICE, November 8, 1923.

SIR,—I beg to acknowledge receipt of your letter of October 15th (File No. INT-DP-764) with regard to the increases of pay granted Mr. F. G. Forster on his transfer from the Soldier Settlement Board to the Dominion Parks Branch of the Department of the Interior.

I still fail to see how the Commission can legally authorize the proposed increases, in view of the facts of the case as set out in the following:—

Mr. Forster's classification with the Soldier Settlement Board was that of District Superintendent, with a salary range from $2,160 to $2,880. From October 1st, 1920, he was paid at the rate of $2,640, and had he continued to satisfactorily fill the position of District Superintendent he might have been increased to $2,760 from October 1st, 1921, and to $2,880 from October 1st, 1922. However from September 17th, 1921, although still nominally in the service of the Soldier Settlement Board, he was actually engaged in work for the Parks Branch of the Interior Department, his expenses being paid by that Department. Further, it appears that for some time prior to September 17th, 1921, he was not acting as District Superintendent at Sherbrooke, but was engaged on special work for the Board with headquarters at Ottawa.

Section 45/B, subsection 3, of the Civil Service Act provides that "The rate of compensation of an employee, who has not reached the maximum rate of compensation of the class in which he was serving, may be increased upon the recommendation of the Deputy head approved by the Commission, but no such recommendation shall be approved unless it is accompanied by a statement of the deputy head supported by such evidence and records as the Commission may require, that the employee has rendered meritorious service and has increased his usefulness in the service". I consider that the proposed increases can only be granted to Mr. Forster in his capacity as District Superintendent and as he had not acted in that capacity since September 17th, 1921, nor indeed for some time previous to that date, the necessary statements as to meritorious service in that capacity could not be given by the Soldier Settlement Board.

In a letter to the Secretary of the Soldier Settlement Board, dated September 23rd, 1923, a copy of which accompanied your letter, I find the following statement with reference to the proposed increases:—"the Commissioners are prepared to approve the same, on the understanding that no arrears can be paid, but that such action is taken only with a view to bringing Captain Forster's salary up to the figure which he should be receiving at the present time and to effect his transfer at a salary rate of $2,880 per annum." Is it within the power of the Commission to withhold the payment of arrears which they have themselves granted?

I am, Sir, your obedient servant,

WM. KEARNS, *Asst. A.G.*

The Secretary, Civil Service Commission.

CIVIL SERVICE COMMISSION, January 5, 1924.

SIR,—I beg to acknowledge receipt of your letter of the 8th November with further reference to the case of Mr. F. G. Forster. The difficulty in the matter is, of course, entirely owing to the fact that the Department of the Interior transferred Mr. Forster from the Soldier Settlement Board without any authority from the Civil Service Commission. If the transfer had been properly effected on the 17th September 1921, there is no question but that Mr. Forster would have been entitled to statutory increases on the recommendation of the Deputy Minister of the Interior. It was felt by the Commission that in equity, Mr. Forster was entitled to these increases and you have already been furnished with copies of the correspondence in the matter which led to their approval. If your office takes the view that the increases were not justified, it would appear that the only course which can be followed, is for you to refer the question to the Department of Justice for settlement.

In regard to your final inquiry as to the power of the Commission to withhold payment of arrears which they themselves have granted, I may say that the Commission in emphasizing this condition was under the impression that there were no funds from which such arrears could be paid and desired only to make this point clear to the Departments concerned.

I am, Sir, your obedient servant,

W. FORAN, *Sec'y.*

WM. KEARNS, Asst. Auditor General of Canada.

CIVIL SERVICE COMMISSION, February 2, 1924.

SIR,—On the 5th January, 1924, I wrote your office in reply to a letter dated the 8th November, 1923, in connection with the case of Captain F. G. Forster who was transferred from the Soldier Settlement Board to the Dominion Parks Branch, Department of the Interior.

As the Department of the Interior is now raising the question of Captain Forster's next increase in salary, I should be obliged if you will let me know what the final decision was in regard to the rate of $2,880 per annum authorized by the Commission in connection with the transfer.

I am, Sir, your obedient servant,

W. FORAN, *Sec'y.*

The Auditor General.

AUDITOR GENERAL'S OFFICE, February 5, 1924.

SIR,—I beg to acknowledge receipt of your letters of January 5th and February 2nd, respectively, with reference to the case of Mr. F. G. Forster.

In reply I beg to state that my view of the matter is the same as is already set out in the previous correspondence, viz.,—that the two increases granted by the Commission from $2,640 to $2,760 and from $2,760 to $2,880 were not made in accordance with the Civil Service Act and that Mr. Forster can only be transferred at the salary he was receiving prior to his transfer, viz.: $2,640.

In your letter of January 5th you say that if this office takes the view that the increases were not justified, the only course appears to be for me to refer the matter to the Department of Justice for settlement. In reply to this suggestion I would say that, as this office has questioned the legality of the increases authorized by you, any reference to the Department of Justice regarding this matter, should be made, not by this office, but by the Civil Service Commission.

I am, Sir, your obedient servant,

WM. KEARNS, *Asst. A.G.*

The Secretary, Civil Service Commission.

Vote 283, Dominion Lands and Parks, Canadian National Parks: Payment of Junior Engineer at a Higher Rate than authorized by C.S. Commission

AUDITOR GENERAL'S OFFICE, April 17, 1924.

SIR,—On February 28th, 1924, a certificate was issued by the Civil Service Commission for the temporary employment of Mr. Roy L. Black as Junior Engineer in the Canadian National Parks Branch, at a salary of $1,680 a year, effective from October 15th, 1923.

On examination of the accounts for the expenditure by Mr. Wardle, highways engineer, I find that Mr. Black has been paid at the rate of $160 a month or $1,920 a year since he entered upon his duties, making an overpayment to him of $20 a month since his employment.

Kindly advise me as to Mr. Wardle's authority for employing this man at the higher rate and also the reason for the certificate for his employment not having been issued until more than four months had elapsed since he entered upon his duties. What steps if any have been taken to recover the amounts overpaid Mr. Black.

I am, Sir, your obedient servant,

WM. KEARNS, *Asst. A.G.*

The Deputy Minister of the Interior.

NOTE.—No reply had been received to the above letter up to the time of printing.

Vote 283, Dominion Lands and Parks, Dominion National Parks: Employment of Mr. Chas. Duncan as Golf Professional at Jasper Park

AUDITOR GENERAL'S OFFICE, November 30, 1923.

SIR,—I have before me your application to the Treasury Board for authorization of the payment of $54.40 to Mr. Chas. Duncan, being the expenses incurred by him in travelling from Calgary to Jasper on his appointment as golf professional at the latter place.

This man was employed at Banff in a similar capacity during the summer of 1922, on the authority of a certificate issued by the Civil Service Commission for his temporary employment as Parks Caretaker at a salary of $100 a month.

I have no certificate for his employment at Jasper for the season of 1923, although I find that he has been paid by the Superintendent there at the rate of 60c. an hour, a rate which makes the monthly payments to him considerably greater than he was in receipt of at Banff during the season of 1922.

Kindly advise me as to your authority for the employment and rate of pay of Mr. Duncan for the season of 1923.

I am, Sir, your obedient servant,

WM. KEARNS, *Asst. A.G.*

The Deputy Minister of the Interior.

DEPARTMENT OF THE INTERIOR, March 30, 1924.

SIR,—I beg to refer to your letter of the 30th November 1923 relative to the travelling expenses of Mr. Charles Duncan from Calgary to Jasper and I note what you say with regard to his employment for the season of 1923. In reply I am to advise you that authority was granted by the Civil Service Commission on the 24th February 1923 (copy of letter attached) for the employment of Mr. Duncan as Park Caretaker and Golf Instructor at Jasper Park, at a salary of $1,200.00 per annum, prevailing rates, for a period not to exceed six months.

It was expected that the course would be ready for play early in the season but, owing to unforeseen difficulties, this was not possible and when Mr. Duncan reported for duty on the 1st May he was placed in charge of the work on the course at Assistant Labour Foreman's wages of 60c. per hour, prevailing rates, which position is excluded from the operation of the Civil Service Act. Mr. Duncan's wages at 60c. per hour constitute an amount larger than the salary he received at Banff in 1922, but, in the latter place, he received more from his teaching than he would in salary and, in addition, he had the privilege of operating the tea room at the golf course. During the last season at Jasper there were, for a short time, several holes in operation and there was some playing on the course but Mr. Duncan's receipts for teaching meant practically nothing, so that he has received considerably less than had the course been in operation when he would have received $100.00 per month in salary with other perquisites.

Mr. Duncan is an experienced golfer; he has been most faithful and energetic in carrying out the work on the golf course and his removal expenses from Calgary to Jasper should no doubt receive the approval of your office.

The question of his employment has also been fully explained; the Department tried to utilize the services of Mr. Duncan, who is a very competent man, to the best possible advantage after having been appointed by the Civil Service Commission and, under the circumstances, it is hoped that the case will be put through in the ordinary course of business.

Yours truly,

W. W. CORY, *D.M.*

The Assistant Auditor General.

CIVIL SERVICE COMMISSION, February 24, 1924.

DEAR SIR,—I am directed to inform you that the Civil Service Commission has approved of the temporary employment of Mr. Charles Duncan as a Park Caretaker at Jasper Park, who is also capable of acting as Golf Instructor, at a salary of prevailing rates of pay of $1,200 per annum, for a period not exceeding six months, in response to your request of the 5th instant.

Will you be good enough, therefore, to advise the Commission of the date on which Mr. Duncan reports for duty.

Yours truly,

W. FORAN, *Sec.*

The Deputy Minister of the Interior.

Vote 283, Dominion Lands and Parks, Canadian National Parks: Increase in Rate of Pay to Timekeeper at Jasper Park

AUDITOR GENERAL'S OFFICE, June 17, 1924.

SIR,—I am in receipt of a certificate approved by the Civil Service Commission on the 13th inst., for the extension of the temporary employment of Mr. J. R. Heckley as timekeeper at Jasper Park for a period of six months from June 1st, (position F. Int-DP-54 T), at a salary rate of $105 a month.

Mr. Heckley's previous employment as timekeeper was authorized as follows:—

January 24, 1924, 6 mos. from May 1, 1923 at $960.
March 6, 1924, 6 mos. from November 1, 1923 at $960.
May 9, 1924, 2 mos. from April 1, 1924 at $960

The range of salary given in the classification schedule for the position of Timekeeper is from a minimum of $960 to a maximum of $1,260.

Section 45B, subsection 6 of the Civil Service Act provides that "No temporary employee shall be deemed to be eligible to receive any increase of compensation under the provisions of this Act." In view of this enactment, I have to ask your authority for increasing Mr. Heckley's rate of pay from the minimum to the maximum of his class, when authorising an extension of the term of his employment.

I am, Sir, your obedient servant,

WM. KEARNS, *Asst. A.G.*

The Secretary, Civil Service Commission.

CIVIL SERVICE COMMISSION, June 25, 1924.

DEAR SIR,—In reply to your letter of the 17th, instant, referring to a certificate issued by the Commission on the 13th instant, for the temporary employment of Mr. J. R. Heckley as Timekeeper at Jasper Park, Alberta, for a period of six months from June 1st at a salary rate of $105.00 per month, I am directed to inform you that this position was advertised at a salary of $960.00 per annum by the Department, which however, resulted in no application being received.

The Department therefore requested that in order to encourage applications when the position is again advertised, and in the meantime to retain Mr. Heckley's services, a salary at the rate of $1,260 per annum be paid, as prevailing rates, under authority of section 45B, subsection 5 of the Civil Service Act of 1918, as amended, which was concurred in by the Commission.

I trust that this explanation will be acceptable to you.

Yours truly,

W. FORAN, *Sec'y.*

The Assistant Auditor General.

Vote 283, Dominion Lands and Parks, Protection of Timber: Payments for Work in Connection with the Eastern Provinces

AUDITOR GENERAL'S OFFICE, February 8, 1924.

SIR,—I have received from the Civil Service Commission a certificate dated January 9th, 1924, for the extension of the employment of Mr. H. D. Chapman as Engineering Clerk for a period of 4 months from December 15th, 1923, at a salary of $1,260 a year, to be charged against your vote for Protection of Timber.

The reasons assigned by you for Mr. Chapman's employment are as follows: "Mr. Chapman is assisting in the compilation of data on an estimate of the forest resources of the province of Ontario. This work is very important and will extend over a considerable period of time yet."

The sub-vote against which Mr. Chapman's salary is charged is worded as follows:—"Protection of Timber in Manitoba, Saskatchewan, Alberta, the N.W.T. and the Railway Belt in B.C.; tree culture in Manitoba, Saskatchewan, Alberta and Inspection and Management of Forest Reserves." The application of this vote is very explicit and I find nothing in it to authorize any expenditure in connection with the timber resources of Ontario, or of any of the other eastern provinces, all of which provinces have full control of their own natural resources.

I have accordingly to ask on what grounds you justify the charging of Mr. Chapman's salary, or any other expenditure of a similar nature, against your vote for Protection of Timber.

I am, Sir, your obedient servant,

WM. KEARNS, *Asst. A.G.*

The Deputy Minister of the Interior.

DEPARTMENT OF THE INTERIOR, February 14, 1924.

SIR,—I beg to acknowledge the receipt of your letter of the 8th instant relative to the wording of the appropriation for "Protection of Timber" and to inform you that the Department is aware of the fact that the item, as included in the estimates for 1923-1924, is qualified and is applicable solely to the Western Provinces. The scope of our forestry activities, however, is being extended and, from the standpoint of the definition of a proper forestry policy for the Dominion, it is necessary to procure information on the forest resources of all the provinces of Canada. Work in this connection has been started in Ontario; it will be continued in the other Provinces and the temporary appointment of Mr. H. D. Chapman is a consequence of this extension of our activitites. Realiz-

ing, therefore, that the present wording of the vote would not be suitable, a change has been made in the Estimates for 1924-1925 and the wording will appear therein as follows:—

> "Protection of timber, tree culture, inspection and management of forest reserves, surveys of forest resources and research in forestry and forest products, etc."

It is hoped the above explanation will be found satisfactory.

Yours truly,

R. A. GIBSON, *Asst. D.M.*

The Assistant Auditor General.

Vote 283, Dominion Lands and Parks, Protection of Timber: Freight Charges on Pine Logs from British Columbia

AUDITOR GENERAL'S OFFICE, April 3, 1924.

SIR,—Voucher No. 48 in support of the statement of disbursements at the Montreal Forest Products Laboratory during the month of September last is for the payment of $188.81 to the Dominion Express Co., for charges on three (3) pine logs weighing 1,226 lbs., shipped from Salmon Arm, B.C.

Voucher No. 30 in support of the statement of disbursements for the month of October is for the payment of $157.85 to the Dominion Express Co., for charges on three (3) logs, weighing 1,025 lbs., shipped from Sicamous, B.C.

From a memorandum attached to the first voucher it would appear that an order was sent by telegraph to ship three *cubes* of certain species of wood, but that by an error in transmitting the message three *ties* were shipped in the first instance.

Outside of the question as to whether the telegraph company could be held responsible for the error and for the consequent additional expense entailed thereby, the question suggests itself as to whether it was absolutely necessary that these logs should be shipped by express instead of by freight, which would be considerably less expensive.

Some explanation from your department on this point would be appreciated.

I am, Sir, your obedient servant,

WM. KEARNS, *Asst. A.G.*

The Deputy Minister of the Interior.

DEPARTMENT OF THE INTERIOR, April 12, 1924.

Dear Mr. KEARNS,—I have your letter of the 3rd instant in connection with express charges on six logs shipped from British Columbia to the Forest Products Laboratories, Montreal, and note your query as to whether it was necessary to ship these logs by express instead of by freight.

For your information I am appending a more complete explanation, from which you will see that through a combination of errors, altogether too much timber was shipped.

Our Departmental Solicitor advises that in his opinion it would not be feasible to secure damages from the Telegraph Company as the message in the first place was phoned to the Telegraph Office.

At least two of our officers seem to have been guilty of lack of judgment and these will be reprimanded.

Yours very truly,

R. A. GIBSON, *Asst. D.M.*

The Assistant Auditor General.

Vote 283, Dominion Lands and Parks, Ordnance Lands: Payments for Services valuating and surveying Montcalm Market Site, Quebec

AUDITOR GENERAL'S OFFICE, May 14, 1924.

SIR,—I beg to ask your attention to the two following payments made on June 7th, 1923, from your vote for Ordnance Lands, Salaries and Expenses.

Cheque 1078, Aurele Leclerc, N.P., Quebec, Services valuating Montcalm Market Site $600.00

Cheque 1079, Alex. Lariviere, C.E., Quebec, Services surveying, etc., Montcalm Market Site 210.00

In neither of these cases is any indication given as to how the amounts paid were arrived at. I am of the opinion, when a claim for payment for services is not based on an exact calculation but is for a round amount established more or less arbitrarily, that the authority of the Governor-in-Council should be obtained for the payment. Subsection 5 of section 23 of the Civil Service Act appears to be applicable to such cases and requires that the salary or remuneration shall be prescribed by the Governor-in-Council.

I am, Sir, your obedient servant,

WM. KEARNS, *Asst. A.G.*

The Deputy Minister of the Interior.

DEPARTMENT OF THE INTERIOR, May 28, 1924.

Dear SIR,—I beg to acknowledge the recepit of your letter of the 14th instant relative to a payment of $600.00 made to Notary Public Aurele Leclerc in connection with the valuation of the "Montcalm Market", Quebec, and in reply I may say that such payment appears to be in order for the following reasons:—

(*a*) It took Mr. Leclerc from the 4th May to the 20th July, 1922, a period of $2\frac{1}{2}$ months, to put through this transaction and a copy of his diary in this connection has been submitted along with the account, so as to assist in the proper audit of the same;

(*b*) Apart from the above, a detailed description of the valuation of the various parcels of the land under consideration (copy herewith) was also submitted with the account, from which you will perceive that the net amount of the valuation arrived at was $29,730.00. These figures show that the sum of $600.00, charged by Mr. Leclerc, was but a trifle over 2% and this would appear to be a legitimate charge for such a transaction in the ordinary course of business;

(*c*) I am under the impression that subsection 5 of Section 23 is not meant to cover cases of this nature, as otherwise every account which presents some exceptional feature would have to be referred to the Civil Service Commission and Council for approval, an action which I think is not contemplated by the Civil Service Act.

It is hoped, therefore, that the above explanation will enable you to put the account through without further explanation.

Yours very truly,

R. A. GIBSON, *Asst. D.M.*

The Assistant Auditor General.

Frais de voyages de fonctionnaires d'Ottawa

(*Suite de la correspondance à la page K-229, rapport A.G.—1922-23*)

MINISTÈRE DE L'INTÉRIEUR, 17 décembre 1923.

MONSIEUR,—J'accuse réception de votre lettre du 12 courant au sujet des frais de voyages de fonctionnaires à Ottawa. Je vous ferai remarquer que nous avons adopté la pratique de suivre, en tant que faire se peut, les directions données par l'arrêté en Conseil du 7 novembre 1913, qui fut adopté pour guider les divers ministères dans ces questions. Vous savez sans doute que ce ministère emploie un grand nombre d'arpenteurs, d'ingénieurs et de techniciens de toutes sortes et, lorsqu'un fonctionnaire d'Ottawa entreprenant un voyage d'inspection ou autrement encourt des dépenses imputables partiellement sur le fonds des dépenses imprévues du gouvernement civil et partiellement sur un autre crédit, nous avons l'habitude de porter tout le montant au compte de ce dernier crédit, afin d'éviter la division du compte. Une telle entente existe depuis assez longtemps, et je donnerai des instructions au fonctionnaire responsable afin que l'on observe les dispositions de l'arrêté en Conseil susmentionné, sur tous les autres rapports.

Bien à vous,

W. W. CORY, *S.-M.*

L'Auditeur général adjoint.

Territoires du Nord-Ouest: Avances à M. V. Stefansson

(*Suite de la correspondance à la page K-240, rapport A.G.—1922-23*)

MINISTÈRE DE L'INTÉRIEUR, 6 mars 1924.

MONSIEUR,—J'attire votre attention à ma lettre du 19 novembre 1923 concernant une avance de $3,000.00 faite à M. V. Stefansson, et dans laquelle je vous fais remarquer que nous étions en communication avec la *Stefansson Arctic Exploration and Development Company*, Vancouver, lui demandant de nous rendre compte de cette somme.

A ce sujet, je puis dire que nous avons reçu un état (copie incluse) indiquant de quelle manière on a dépensé cet argent. On ne nous a pas fourni de pièces justificatives mais, comme le montant indiqué sur l'état dépasse la somme de $3,000.00, je suppose que cette explication vous suffira.

Bien à vous,

W. W. CORY, *S.-M.*

L'Auditeur général adjoint.

Etat fourni par la *Stefansson Arctic Exploration and Development Co., Ltd.*, au sujet de l'avance de $3,000.00 faite à M. Stefansson pour l'aider à porter secours aux quatre personnes laissées sur l'Ile Wrangel.

Somme transmise par télégramme à Nome, Alaska, pour nolisement du *Teddy Bear*	$1,511 35	
Moins remboursement de Lomen Bros	284 15	
		$1,227 20
Dépenses du bureau à Vancouver, câblogrammes, télégrammes, etc., calculés à		200 00
Salaire de F. W. Maurer, commandant de l'expédition, 8 mois au 31 décembre 1922		1,550 00
Salaire d'Ada Blackjack, couturière, à Nome, 14 mois à $50 par mois		700 00
Total		$3,677 20

Territoires du Nord-Ouest: Achat de spécimens de musée

(*Suite de la correspondance à la page K-241, rapport de 1922-23*)

MINISTÈRE DE L'INTÉRIEUR, 11 mars 1924.

MONSIEUR,—En réponse à votre lettre du 2 novembre dernier concernant certains paiements faits pour l'achat d'articles particuliers aux Esquimaux comme spécimens de musée, et imputés sur le crédit des Territoires du Nord-Ouest, je vous ferai remarquer qu'une somme de $2,500.00 a été mise de côté dans ce crédit pour couvrir de tels item. Il est vrai que les termes du crédit ne mentionnent pas spécifiquement ces articles, mais l'intention du ministère est très claire comme on peut le voir d'après les détails de nos crédits.

En ce qui concerne les articles achetés par M. J. F. Moran, au prix de $133.00, je puis vous dire qu'il est presque impossible d'obtenir des reçus des Esquimaux pour la bonne raison qu'ils sont illettrés, et bien qu'ils parlent un peu l'anglais ils ne le lisent pas. Ainsi le mieux qu'on aurait pu obtenir d'eux dans les circonstances aurait été un X à la place de la signature du vendeur. Les articles énumérés dans le compte de M. Moran ont tous été examinés et évalués par M. D. Jenness, ethnologue conjoint du ministère des Mines, et le compte a été certifié par lui avant d'être payé. Nous avons cru que cette procédure était une garantie suffisante pour le ministère que la transaction était correcte sous tous rapports.

Une certaine quantité de tabac et d'autres articles, compris dans les quatre premiers paiements mentionnés dans votre lettre, qui se chiffrent à $504.64 en tout, ont été échangés avec les indigènes pour des spécimens. Cependant on n'a pas tenu note de façon précise des articles et spécimens échangés, mais j'ajouterai que nous avons encore en main environ la moitié des articles en question, y compris du tabac, comme le démontrera l'inventaire du V. G. C. *Arctic*. Au sujet de la forte diminution dans le prix du tabac, je vous ferai remarquer qu'il nous a fallu faire cela parce que le tabac acheté avait été mis en pains trop gros pour le commerce de détail régulier. Cependant il répondait aussi bien à nos fins et il ne coûtait au département qu'environ la moitié du prix régulier.

Tous les spécimens en question se trouvent actuellement aux bureaux de la division des Territoires du Nord-Ouest et du Yukon, édifice Transportation. Les fonctionnaires de ce service, de concert avec le personnel du musée Victoria, sont à les préparer pour les exhiber, et il se peut que plus tard on les transporte au musée.

Bien à vous,

W. W. CORY, *S.-M.*

L'Auditeur général adjoint.

Allocation pour usage d'automobiles appartenant à des particuliers

(*Continuation de la correspondance de la page K-243, rapport de 1922-23*)

MINISTÈRE DE L'INTÉRIEUR, 3 janvier 1924.

MONSIEUR,—J'ai reçu votre honorée du 19 dernier au sujet de transport par des moyens mécaniques, et en réponse je puis vous dire que l'usage d'un automobile n'est autorisé que dans le cas où le travail à faire peut être accompli plus avantageusement avec ce mode de transport.

En adoptant le Ford comme type réglementaire, puisque ce type est sans aucun doute le matériel automoteur le plus économique, nous avons augmenté

fortement le rendement et même réduit les dépenses. J'attache à cette lettre copie d'un mémoire sur ce sujet préparé pour moi par notre contrôleur de finances.

C'est là une question à laquelle nous avons donné beaucoup d'attention, et nous sommes fiers des résultats qui ont couronné nos efforts pour obtenir sous ce rapport une administration économique. Nous ne prétendons pas que notre système est parfait, mais il nous donne des résultats très satisfaisants et nous l'améliorons à mesure que nous acquérons de l'expérience.

Nous sommes à votre disposition si vous désirez plus de détails à ce sujet.

Votre bien dévoué, le sous-ministre,

W. W. CORY, *S.-M.*

A l'Auditeur général, adjoint.

Crédit 283: Terres et parcs fédéraux; terres fédérales, dépense contingente: Emploi de commis temporaires pour plus de trente jours sans l'autorisation de la Commission du Service civil

BUREAU DE L'AUDITEUR GÉNÉRAL, 28 février 1924.

MONSIEUR,—Les paiements suivants sur les dépenses contingentes des terres fédérales ont été faits à Mlle J. Hewitt pour services rendus comme commis-sténographe au bureau des terres de Moose Jaw, au taux de $65 par mois.

Chèque n°	19941,	service du	2 au 31 juillet 1923.. ..	$60 81
"	22612,	"	2 au 31 août..	62 90
"	25383,	"	6 au 30 septembre.. ..	54 17
"	28302,	"	1 au 5 octobre..	10 48

Ce bureau n'a reçu aucun certificat de la Commission du Service civil autorisant l'emploi de cette sténographe, et après enquête auprès de votre comptable, nous avons appris qu'elle a été employée sans certificat par périodes de trente jours en vertu du paragraphe 4 de l'article 23 de la Loi du Service civil.

Veuillez remarquer que l'emploi de cette sténographe peut être considéré comme continu du 2 juillet au 5 octobre inclusivement, car les quelques jours où elle n'a pas reçu de salaire ne peuvent être suffisants pour former une interruption dans la période d'emploi.

L'article 23 (4) ne peut être interprété de manière à admettre un employé pour plus de trente jours en se servant comme expédient d'une interruption de quelques jours entre chaque période de trente jours.

C'est pourquoi je suis d'opinion que l'emploi de Mlle Hewitt doit être légalisé par un certificat de la Commission du Service civil.

Je demeure, monsieur, votre obéissant serviteur,

WM. KEARNS, *A.G. adj.*

Au sous-ministre de l'Intérieur.

MINISTÈRE DE L'INTÉRIEUR, 18 mars 1924.

MONSIEUR,—J'ai reçu votre honorée du 28 dernier relativement à l'emploi de Mlle J. Hewitt au bureau des terres de Moose Jaw, en vertu de la clause de trente jours mentionnée dans le paragraphe 4 de l'article 23 de la Loi du Service civil, et je prends note de ce que vous dites pour l'obtention d'un certificat de la Commission du Service civil au sujet de cet emploi.

En réponse, je puis vous dire que l'agent de Moose Jaw a été autorisé, par suite d'un surcroît de travail, à retenir les services d'un commis-sténographe junior pour une période d'un mois. A la fin de ce mois, le commis a été congédié, mais comme on avait encore besoin d'aide additionnelle, on l'a réengagé pour une autre période de trente jours à partir du 2 août, et cet engagement a été continué ensuite du 6 septembre au 5 octobre 1923.

Ce mode d'engagement est autorisé par la loi, mais il y a une condition qui n'a pas été observée, c'est-à-dire qu'on n'a pas fait rapport à la Commission du Service civil. Au début, le ministère n'avait pas l'intention d'employer Mlle Hewitt pour les périodes mentionnées ci-dessus sans en parler à la Commission, mais les circonstances ont nécessité un nouvel engagement, vu qu'elle était plus au fait du travail à faire dans le bureau que toute autre personne venant du dehors. Le ministère n'applique le paragraphe 4 de l'article 23 que dans les cas d'urgence, et on a cru qu'il était plus économique d'agir comme nous l'avons fait plutôt que de demander à la Commission du Service civil une nomination temporaire ordinaire dont la durée est de six mois et même plus, parce que les employés temporaires cherchent toujours à faire prolonger leur période d'emploi, tandis que ceux qui sont admis au service en vertu de la clause d'urgence savent qu'ils ne peuvent rester plus longtemps au service.

Le cas de Mlle·Hewitt sera donc soumis à la Commission du Service civil, et, si elle le juge à propos, nous pourrons avoir un certificat pour couvrir la période d'emploi ci-haut mentionnée.

Bien à vous,

W. W. CORY, *S.-M.*

A l'Auditeur général suppléant.

Crédit 283: Terres et parcs fédéraux; parcs nationaux de l'Etat: Achat de terrain pour le parc de l'île aux Elans

BUREAU DE L'AUDITEUR GÉNÉRAL, 6 novembre 1924.

MONSIEUR,—Le chèque n° 524, au compte des parcs nationaux, émis le 8 mai 1923, couvre un paiement de $4,000 à C. H. Oster et R. E. McLaughlin, agent du ministère de la Justice, pour l'achat de la section N.-O. 32-53-20, O. du 4e méridien et des améliorations, pour le parc de l'île aux Elans; ce terrain couvre environ 140 acres.

Veuillez m'informer si le Gouverneur en Conseil a autorisé l'achat de cette propriété et, sinon, sous quelle autorité on l'a achetée.

Je désirerais également savoir comment on en a fixé le prix et si un évaluateur compétent indépendant a évalué la propriété.

Je suis, monsieur, votre obéissant serviteur,

GEORGES GONTHIER, *A.G.*

Le sous-ministre de l'Intérieur.

MINISTÈRE DE L'INTÉRIEUR, 15 novembre 1924.

CHER MONSIEUR,—Je dois vous accuser réception de votre lettre du 6 courant relative à un paiement de $4,000.00 à M. C. H. Oster pour la section N.-O. 32-53-20, O. du 4e méridien, dans laquelle on demande des renseignements quant à l'autorité en vertu de laquelle on a acheté cette propriété et quant à l'évaluation de cette dernière.

En réponse, je dois dire que l'on a demandé au Conseil d'approuver l'action du ministère quant à l'achat de la propriété mentionnée plus haut et on vous fera parvenir, à votre bureau, copie de l'arrêté en Conseil en temps voulu.

Je dois aussi vous informer que l'inspecteur des homesteads, T. J. Cunningham, a fait l'évaluation de cette propriété et a fait rapport que le terrain valait $17.00 de l'acre et que les améliorations faites sur cette section s'élevaient à $1,690.00.

Bien à vous,

W. W. CORY, *S.-M.*

L'Auditeur général.

Crédit 283: Terres et parcs fédéraux; parcs nationaux de l'Etat: Traitement payable à M. F. G. Forster lors de son transfert de la Commission d'établissement des soldats sur des terres à la division des parcs nationaux de l'Etat.

BUREAU DE L'AUDITEUR GÉNÉRAL, 10 octobre 1923.

MONSIEUR,—Je remarque que les deux certificats suivants ont été émis par vous relativement à M. F. G. Forster, autrefois classifié comme surintendant de district, Commission d'établissement des soldats, et actuellement classifié comme conférencier sur les parcs nationaux.

Le 27 août dernier, on a émis un certificat approuvant le transfert de M. Forster de la position de surintendant de la Commission d'établissement à la position de conférencier sur les parcs nationaux à un traitement de $2,880, à dater du 1er avril 1923 et, le 25 septembre, on a émis un certificat approuvant l'augmentation de son traitement comme surintendant de district, Commission d'établissement des soldats, de $2,640 à $2,760, du 1er octobre 1921, et de $2,760 à $2,880 à compter du 1er octobre 1922.

Je trouve que, bien que la Commission d'établissement ait payé M. Forster comme surintendant de district jusqu'au 31 janvier 1923, il était réellement occupé à donner des conférences sur les parcs nationaux pour le ministère de l'Intérieur depuis le 17 septembre 1921, ses dépenses étant payées par ce dernier ministère. Comme les augmentations qu'a approuvées la Commission lui sont accordées comme surintendant de district, Commission d'établissement des soldats, la recommandation dans ce cas, qu'exige l'alinéa 3 de l'article 45B de la Loi du Service civil, devrait venir de la Commission d'établissement, et je puis difficilement comprendre comment cette Commission peut certifier que M. Forster a "rendu des services émérites et augmenté la valeur de ses services", lorsqu'il occupait une autre position dans un autre ministère.

Je serai heureux d'entendre toute explication que vous êtes en mesure de donner dans le cas de ces augmentations, explication que vous voudrez bien faire accompagner de toute correspondance qui a pu être échangée à ce sujet entre la Commission du Service civil et la Commission d'établissement ou le ministère de l'Intérieur.

Je suis, monsieur, votre obéissant serviteur,

WM. KEARNS, *A.G. adj.*

Le secrétaire de la Commission du Service civil.

COMMISSION DU SERVICE CIVIL, 15 octobre 1923.

MONSIEUR,—Je dois vous accuser réception de votre lettre du 10 courant relative au transfert de M. F. G. Forster de la position de surintendant de dis-

trict, Commission d'établissement des soldats, à la position de conférencier sur les parcs nationaux, ministère de l'Intérieur, à un traitement de $2,880 par année.

Il semble que le malentendu se trouve dans le fait que la demande de transfert a été datée du 27 août, jour où la Commission l'a approuvée et la question du traitement fut réglée plus tard avant que l'avis du transfert ait été envoyé au ministère et au bureau de l'Auditeur général. Je trouve que l'avis du transfert ne fut envoyé que le 24 septembre, après que la question du salaire eût été définitivement réglée. Je vous inclus, comme vous le demandez, copie de la correspondance relative à la question de traitement échangée entre la Commission du Service civil et le Commission d'établissement et le ministère de l'Intérieur. Les commissaires sont d'avis que les recommandations reçues conjointement des deux départements suffisent à justifier l'approbation qu'ils ont donnée aux augmentations de traitement accordées au capitaine Forster.

Je suis, monsieur, votre obéissant serviteur,

WM. FORAN, *secrétaire.*

L'Auditeur général adjoint.

BUREAU DE L'AUDITEUR GÉNÉRAL, le 8 novembre 1923.

MONSIEUR,—J'ai l'honneur d'accuser réception de votre lettre du 15 octobre (Dossier n° Int.-P.F.-764) concernant les augmentations de traitement accordées à M. F. G. Forster à l'occasion de sa permutation de la Commission d'établissement des soldats sur des terres à la division des parcs fédéraux du ministère de l'Intérieur.

Il m'est impossible de comprendre comment la commission peut légalement autoriser les augmentations proposées, étant donné les faits exposés ci-après:

A la Commission d'établissement des soldats sur des terres M. Forster occupait le rang de surintendant de district, lequel rang comportait une échelle de traitement de $2,160 à $2,880. A partir du 1er octobre 1920, il toucha un traitement de $2,640, et eût-il continué à remplir sa position de surintendant de district d'une façon satisfaisante son traitement aurait pu être porté à $2,760 le 1er octobre 1921 et à $2,880 le 1er octobre 1922. Toutefois, bien que, depuis le 17 septembre 1921, il faisait encore nominalement partie de la commission d'établissement des soldats sur des terres, il était de fait au service de la division des parcs du ministère de l'Intérieur, ses frais étant payés par le susdit ministère. Il appert, de plus, que pendant une certaine période antérieure au 17 septembre 1921, il ne remplissait pas les fonctions de surintendant de district à Sherbrooke, mais qu'il faisait un travail spécial à Ottawa pour la commission.

L'article 45B, alinéa 3, de la Loi du Service civil stipule que "le traitement d'un employé qui n'a pas atteint le salaire maximum de la classe à laquelle il appartient, peut être augmenté sur la recommandation du sous-ministre avec l'approbation de la Commission, mais cette recommandation ne sera par approuvée à moins d'être accompagnée d'une déclaration du sous-ministre appuyée selon les exigences de la Commission, à l'effet que l'employé est méritoire et qu'il a augmenté son efficacité dans le service". Je considère que les augmentations proposées ne peuvent être accordées à M. Forster qu'à titre de surintendant de district, et comme il n'a pas exercé cette fonction depuis le 17 septembre 1921 ni même depuis quelque temps avant cette date, les déclarations nécessaires quant à son mérite dans l'exercice de ces fonctions officielles ne sauraient être fournies par la Commission d'établissement des soldats sur des terres.

Je note, dans une lettre adressée au secrétaire de la Commission d'établissement, le 23 septembre 1923, dont une copie accompagnait votre lettre, la décla-

ration suivante concernant les augmentations proposées: "la Commission est disposée à les approuver à condition qu'aucun arrérage ne soit accordé; cette décision n'a pour objet de porter le traitement du capitaine Forster au chiffre qu'il toucherait présentement fût-il resté à la commission et afin de permettre qu'il soit transféré au traitement de $2,880 par an". La commission a-t-elle le pouvoir de retenir le paiement des arrérages qu'elle a elle-même accordés.

J'ai l'honneur d'être, monsieur,

Votre obéissant serviteur,

WM. KEARNS, *A.G. adj.*

Le secrétaire de la Commission du Service civil.

COMMISSION DU SERVICE CIVIL, le 5 janvier 1924.

MONSIEUR,—J'ai l'honneur d'accuser réception de votre lettre du 8 novembre référant de nouveau au cas de M. F. G. Forster. La difficulté repose entièrement dans le fait que le ministère de l'Intérieur transféra M. Forster de la Commission d'établissement des soldats sur des terres sans l'autorisation de la Commission du Service civil. Si le transfert avait été régulièrement effectué le 17 septembre 1921, il est incontestable que M. Forster aurait droit aux augmentations statutaires sur la recommandation du sous-ministre de l'Intérieur. La commission pensa qu'en justice M. Forster avait droit à ces augmentations et elle vous a déjà adressé copie de la correspondance sur laquelle elle a appuyé son approbation Si votre bureau croit que les augmentations n'étaient pas justifiées, il me semble que la seule chose à faire c'est de soumettre la question au ministère de la Justice.

En réponse à votre dernière question quant aux pouvoirs de la Commission de retenir le paiement des arrérages qu'elle a elle-même acccordés, je dois dire que la Commission, en insistant sur ce point, était sous l'impression qu'il n'existait pas de fonds pour payer ces arrérages et elle désirait seulement attirer l'attention des ministères intéressés sur ce point.

J'ai l'honneur d'être, monsieur, votre obéissant serviteur,

W. FORAN, *secrétaire.*

WM KEARNS, Auditeur général adjoint.

COMMISSION DU SERVICE CIVIL, le 2 février 1924.

MONSIEUR,—Le 5 janvier 1924, j'écrivais à votre bureau en réponse à une lettre du 8 novembre 1923 se rapportant au cas du capitaine F. G. Forster, qui fut transféré de la Commission de l'établissement des soldats sur des terres à la division des parcs fédéraux du ministère de l'Intérieur.

Vu que le ministère de l'Intérieur soulève maintenant la question de la prochaine augmentation de traitement du capitaine Forster, je vous serais obligé si vous me disiez qu'elle fut votre décision finale par rapport au traitement de $2,880 par an approuvé par la Commission.

J'ai l'honneur d'être, monsieur, votre obéissant serviteur,

WM FORAN, *secrétaire.*

L'Auditeur général.

BUREAU DE L'AUDITEUR GÉNÉRAL, le 5 février 1924.

MONSIEUR,—J'ai l'honneur d'accuser réception de vos lettres du 5 janvier et du 2 février respectivement concernant le cas de M. F. G. Forster (Int.-P.F.-764).

En réponse permettez-moi de dire que mon opinion est encore ce qu'elle était lors de notre correspondance antérieure, à savoir: que les deux augmentations de $2,640 à $2,760 et de $2,760 à $2,880 n'étaient pas autorisées par la Loi du Service civil et que M. Forster ne peut être transféré qu'au traitement qu'il recevait antérieurement à son transfert, c'est-à-dire $2,640.

Dans votre lettre du 5 janvier vous dites que si notre bureau croit que les augmentations n'étaient pas justifiées la seule chose qui me reste à faire c'est de soumettre la question au ministère de la Justice. En réponse à cette suggestion je dirai que, vu que notre bureau a contesté la légalité des augmentations autorisées par votre Commission, c'est à la Commission du Service civil, et non à notre bureau, de référer la question au ministère de la Justice.

J'ai l'honneur d'être, monsieur, votre obéissant serviteur,

WM. KEARNS, *A.G. adj.*

Le secrétaire, Commission du Service civil.

Crédit 283: Terres et parcs fédéraux; parcs nationaux de l'Etat: Paiement d'un ingénieur junior à un taux de rétribution plus élevé que le taux autorisé par la Commission du Service civil

BUREAU DE L'AUDITEUR GÉNÉRAL, le 17 avril 1924.

MONSIEUR,—Le 28 février 1924, la Commission du Service civil a émis un certificat autorisant l'emploi temporaire de M. Roy L. Black à titre d'ingénieur junior dans la division des parcs nationaux de l'Etat avec traitement de $1,680 par année, à dater du 15 octobre 1923.

En examinant les comptes des dépenses faites par M. Wardle, ingénieur de grandes routes, je constate que M. Black a touché un traitement de $160 par mois, soit $1,920 par année, depuis qu'il occupe cette position, touchant ainsi $20 par mois de plus qu'il n'aurait dû toucher depuis le commencement de son emploi.

Veuillez me faire savoir qu'elle autorisation possédait M. Wardle pour employer cet homme à ce taux de rétribution plus élevé et aussi pour quelle raison le certificat autorisant l'emploi de cet homme a été émis quatre mois après que celui-ci eût commencé à s'acquitter de ses devoirs. Quelles mesures, si vous en avez prises, ont été prises pour recouvrer les montants surpayés à M. Black.

Je suis, monsieur, votre obéissant serviteur,

WM. KEARNS, *A.G. adj.*

Le sous-ministre de l'Intérieur.

REMARQUE.—Au moment de l'impression de ce rapport aucune lettre n'avait encore été reçue en réponse à la lettre qui précède.

Crédit 283: Terres et parcs fédéraux; parcs nationaux de l'Etat: Emploi de M. Chas. Duncan comme joueur de golf professionnel au parc Jasper

BUREAU DE L'AUDITEUR GÉNÉRAL, le 30 novembre 1924.

MONSIEUR,—J'ai sous les yeux votre requête à la Trésorerie demandant l'autorisation de payer $54.40 à M. Chas. Duncan représentant les dépenses en-

courues par ce monsieur pour se rendre de Calgary à Jasper lors de sa nomination comme joueur de golf professionnel dans ce dernier endroit.

Ce monsieur a été employé à Banff au même titre au cours de l'été de 1922, à la suite d'une autorisation accordée par un certificat émis par la Commission du Service civil pour l'emploi temporaire de ce monsieur à titre de préposé de parc à un traitement de $100 par mois.

Je ne vois aucun certificat pour l'emploi de ce monsieur à Jasper pendant la saison de 1923, bien que je constate que le surintendant, là-bas, l'a rétribué au taux de 60 cents l'heure, taux qui rend les paiements mensuels faits à ce monsieur bien plus considérables que ceux qu'il a touchés à Banff pendant la saison de 1922.

Veuillez me faire savoir quelle autorisation vous possédiez pour employer M. Duncan et lui payer ce taux de rétribution pendant la saison de 1923.

Je suis, monsieur, votre obéissant serviteur,

WM. KEARNS. *A.G. adj.*

Le sous-ministre de l'Intérieur.

MINISTÈRE DE L'INTÉRIEUR, le 30 mars 1924.

MONSIEUR,—J'ai l'honneur de répondre à votre lettre du 30 novembre 1923 ayant trait aux dépenses de voyages de M. Charles Duncan de Calgary à Jasper, et je note ce que vous dites de son emploi pendant la saison de 1923. Je dois vous déclarer, en réponse, que l'autorisation nous a été accordée par la Commission du Service civil le 24 février 1923 (copie de la lettre annexée à la présente) pour l'emploi de M. Duncan à titre de préposé de parcs et de professeur de golf au parc Jasper, avec traitement de $1,200 par année, taux courants, pour une période ne dépassant pas six mois.

On espérait que le terrain serait prêt et qu'on pourrait y faire la partie de bonne heure au printemps mais, par suite de difficultés imprévues, la chose fut impossible et lorsque M. Duncan vint se mettre à notre disposition le 1er mai on lui confia la direction des travaux que l'on faisait faire sur le terrain au taux de rétribution d'un contremaître d'aides journaliers, soit 60 cents l'heure, taux courant, position qui ne tombe pas sous le coup de la Loi du Service civil. Le salaire de M. Duncan au taux de 60 cents l'heure constitue un montant plus élevé que le traitement qu'il a touché à Banff en 1922, mais à ce dernier endroit, il recevait plus en retour des leçons qu'il donnait que le traitement qu'il touchait et, de plus, il jouissait du privilège d'exploiter le restaurant au terrain de golf. Au cours de la dernière saison à Jasper, pendant une courte période on pouvait se servir de plusieurs trous et on a joué quelque peu sur le terrain, mais l'argent touché par M. Duncan en retour de ses leçons n'a représenté à peu près rien, de sorte que ce monsieur a touché beaucoup moins que si le terrain avait été prêt, alors qu'il aurait reçu $100.00 par mois comme traitement avec d'autres profits éventuels.

M. Duncan est un joueur de golf d'expérience; il a déployé beaucoup de soin et d'énergie dans l'accomplissement de ses devoirs sur le terrain de golf et le remboursement de ses frais de transport de Calgary à Jasper devrait, ce me semble, recevoir l'approbation de votre bureau.

La question de son emploi a aussi été parfaitement expliquée; le ministère a essayé d'utiliser les services de M. Duncan, homme d'une grande compétence, au meilleur de ses intérêts et après que cet homme eut été nommé par la Commission du Service civil; c'est pourquoi, dans les circonstances, nous espérons que ce cas sera approuvé suivant le cours ordinaire des choses.

Votre dévoué,

W. W. CORY, *S.M.*

L'Auditeur général adjoint.

COMMISSION DU SERVICE CIVIL, le 24 février 1924.

CHER MONSIEUR,—On me prie de vous informer que la Commission du Service civil a approuvé la nomination temporaire de M. Charles Duncan à titre de préposé de parc au parc Jasper, ce monsieur étant en même temps un professeur de golf, avec traitement au taux courant de $1,200 par année, pour une période ne dépassant pas six mois. Le tout en réponse à votre requête du 5 courant.

Voudrez-vous avoir la bonté, par conséquent, de faire connaître à la Commission la date où M. Duncan commencera à s'acquitter des devoirs de cette position.

Votre dévoué,

W. FORAN, *Sec.*

Le sous-ministre de l'Intérieur.

Crédit 283: Terres et parcs fédéraux; parcs nationaux canadiens: Augmentation de traitement du pointeur à Jasper Park

BUREAU DE L'AUDITEUR-GÉNÉRAL, le 17 juin 1924.

MONSIEUR,—Je reçois un certificat approuvé par la Commission du Service civil le 13 courant, pour le prolongement de l'emploi temporaire de M. J. R. Heckley, en qualité de pointeur à Jasper Park durant une période de six mois, à partir du 1er juin (position F. INT.-DP.-54-T), à un traitement de $105 par mois.

L'emploi antérieur de M. Heckley comme pointeur a été autorisé comme suit:

Le 24 janvier 1924, 6 mois à partir du 1er mai 1923, à $960.
Le 6 mars 1924, 6 mois à partir du 1er novembre 1923, à $960.
Le 9 mai 1924, 2 mois à partir du 1er avril 1924, à $960.

L'échelle des traitements attachés à la position de pointeur varie d'après la classification, d'un minimum de $960, à un maximum de $1,260.

L'article 45B, paragraphe 6 de la Loi du Service civil stipule "qu'aucun fonctionnaire temporaire ne sera jugé être éligible pour recevoir une augmentation de traitement sous l'empire des dispositions de cette Loi." A cause de ce décret, je dois vous demander sur quelle autorité vous vous êtes appuyé afin d'augmenter le traitement de M. Hackley, du minimum au maximum de sa classe, alors que vous avez autorisé la prolongation de son terme d'emploi.

Je suis, monsieur, votre obéissant serviteur,

WM. KEARNS, *A.G. adj.*

Au secrétaire de la Commission du Service civil.

COMMISSION DU SERVICE CIVIL, le 25 juin 1924.

CHER MONSIEUR,—En réponse à votre lettre du 17 courant, relative à un certificat émis par la Commission, le 13 courant, pour l'emploi temporaire de M. J. R. Heckley, comme pointeur, à Jasper Park, Alberta, pendant une période de six mois à partir du 1er juin, au taux de $105.00 par mois, on m'enjoint de vous informer que cette position a été annoncée comme comportant un traitement de $960 par année, par le ministère, avec le résultat, cependant, qu'aucune demande n'a été reçue.

Le ministère a donc demandé dans le but d'encourager les demandes lorsque la position sera annoncée de nouveau, et de retenir en même temps les services de M. Heckley, qu'un traitement au taux de $1,260 par année soit payé, comme étant

l'échelle actuelle, sous l'empire de l'article 45B., paragraphe 5 de la Loi du Service civil de 1918, telle que modifiée; ce que la Commission a approuvé.

J'espère que ces explications vous seront acceptables.

Bien à vous,

W. FORAN, *secrétaire.*

A l'Auditeur-général adjoint.

Crédit 283: Terres et parcs fédéraux; Protection des futaies: Paiements pour travaux relatifs aux provinces de l'est

BUREAU DE L'AUDITEUR GÉNÉRAL, le 6 février 1924.

MONSIEUR,—J'ai reçu de la Commission du Service civil un certificat daté du 9 janvier 1924, au sujet de l'extension de l'emploi de M. H. D. Chapman, comme commis du génie, pendant une période de quatre mois, à partir du 15 décembre 1923, au traitement de $1,200 par année, devant être imputé sur votre crédit pour la protection forestière.

Les motifs que vous donnez pour l'emploi de M. Chapman sont les suivants: "M. Chapman aide à la compilation de données sur une évalution des ressources forestières de la province d'Ontario. Ce travail est très important et de longue haleine".

Le sous-crédit sur lequel le traitement de M. Chapman est imputé est rédigé dans les termes suivants: "Protection des futaies dans le Manitoba, la Saskatchewan, l'Alberta, les Territoires du Nord-Ouest, et la zone ferroviaire dans la Colombie-Britannique; l'arboriculture dans le Manitoba, la Saskatchewan, l'Alberta, ainsi que l'inspection et l'administration des réserves forestières." L'application de ce crédit est très explicite et je trouve qu'il ne renferme rien qui autorise des déboursés relatifs aux ressources forestières de l'Ontario, ou d'aucune des autres provinces de l'est, toutes ces provinces exerçant un contrôle complet sur leurs propres ressources naturelles.

Je me vois donc dans l'obligation de vous demander sur quels motifs vous vous basez, afin de justifier pourquoi vous avez imputé le traitement de M. Chapman ou tous autres déboursés de même nature, sur votre crédit pour la protection forestière.

Je suis, monsieur, votre obéissant serviteur,

WM. KEARNS, *A.G. adj.*

Au sous-ministre de l'Intérieur.

MINISTÈRE DE L'INTÉRIEUR, le 14 février 1924.

MONSIEUR,—J'ai l'honneur d'accuser réception de votre lettre du 8 courant, relative aux termes dans lesquels est rédigé le crédit pour la "protection forestière" et de vous informer que le ministère est au courant du fait, que l'item, tel qu'inclus dans les prévisions budgétaires de 1923-24, est autorisé et applicable seulement aux provinces de l'ouest. Toutefois, nous sommes à étendre le champ de nos activités forestières, et afin de trouver quelle politique forestière convient pour tout le Canada, il faut que nous nous procurions des renseignements sur les ressources forestières de toutes les provinces du Canada. Les travaux qui s'y rapportent ont été commencés dans l'Ontario; ils se continueront dans les autres provinces et la nomination temporaire de M. Chapman découle de ce prolongement de nos activités. Réalisant donc, que les termes dans lesquels est actuellement rédigé le crédit ne convien-

draient pas, une modification a été faite dans les prévisions budgétaires pour 1923-24 et le crédit sera maintenant rédigé tel qu'il suit:

"Protection des forêts, arboriculture, inspection et administration des réserves forestières, relevés des ressources forestières et recherches en sylviculture et produits forestiers, etc."

J'espère que vous trouverez les explications ci-dessus satisfaisantes.

R. A. GIBSON, *S.M. adj.*

A l'Auditeur-général adjoint.

Crédit 283: Terres et parcs fédéraux; Protection des futaies: Prix du transport des troncs de pin de la Colombie-Britannique

BUREAU DE L'AUDITEUR GÉNÉRAL, 3 avril 1924.

MONSIEUR,—La pièce justificative n° 48, concernant les déboursés du Laboratoire des produits forestiers de Montréal pendant septembre dernier se rapporte au paiement de $188.81 à la "Dominion Express Co.", prix du transport de trois (3) troncs de pin pesant 1,226 livres, expédiés de Salmon Arm, C.-B.

La pièce 30, à l'appui de l'état des déboursés du mois d'octobre, se rapporte au paiement de $157.85 à la "Dominion Express Co.", prix du transport de trois troncs pesant 1,025 livres expédiés de Sicamous, C.-B.

D'après un mémoire attaché à la première pièce, il semble qu'on ait commandé par télégramme trois cubes d'un certain bois mais que, par suite d'une erreur dans la transmission du message, on a expédié trois traverses, dans le premier cas.

A part la question de savoir si l'on pourrait tenir la compagnie de télégraphe responsable de l'erreur et des frais additionnels qui s'en sont suivis, était-il nécessaire que ces billes soient expédiées par messageries plutôt que par petite vitesse, ce qui aurait coûté beaucoup moins cher?

Nous apprécierions une explication de votre part sur ce point.

Je suis, monsieur, votre obéissant serviteur,

WM. KEARNS, *A.G. adj.*

Le sous-ministre de l'Intérieur.

MINISTÈRE DE L'INTÉRIEUR, 12 avril 1924.

CHER MONSIEUR KEARNS,—J'ai reçu votre lettre du 3 courant relativement au prix du transport par messageries de six billes expédiées de la Colombie-Britannique au laboratoire des produits forestiers de Montréal, et je prends note de votre question quant à la nécessité d'expédier ces billes par messageries plutôt que par petite vitesse.

A titre de renseignements je vous envoie, ci-inclus, une explication plus complète, d'après laquelle vous verrez que, par suite d'une combinaison d'erreurs, on a expédié beaucoup trop de bois.

L'avocat de notre ministère nous informe qu'à son avis il ne serait pas possible d'obtenir un dédommagement de la compagnie télégraphique parce qu'au point de départ le message a été téléphoné au bureau de télégraphe.

Au moins deux de nos fonctionnaires semblent avoir été coupables de manque de jugement et ils seront réprimandés.

Votre tout dévoué,

R. A. GIBSON, *S.M. adj.*

L'Auditeur général adjoint.

Crédit 283: Terres et parcs fédéraux; Terres de l'artillerie: Paiements pour services d'évaluation et d'arpentage de l'emplacement du marché Montcalm, Québec

BUREAU DE L'AUDITEUR GÉNÉRAL, 14 mai 1924.

MONSIEUR,—J'appelle votre attention sur les deux paiements suivants effectués le 7 juin 1923 sur votre crédit des terres de l'Artillerie, traitements et dépenses.

Chèque 1078, Aurèle Leclerc, N.P., Québec: Evaluation, Emplacement du marché Montcalm.....$600.00
Chèque 1079, Alex. Larivière, I.C., Arpentage de l'emplacement du marché Montcalm 210.00

Dans aucun de ces cas on n'indique comment on calcule les sommes payées. A mon sens, lorsqu'une réclamation de paiement pour services n'est pas basée sur un calcul exact mais n'est qu'une somme ronde établie plus ou moins arbitrairement, il faut que le paiement soit autorisé par un décret. Le paragraphe 5 de l'article 23 de la Loi du Service civil semble s'appliquer dans ces circonstances et exige que la rémunération soit prescrite par le Gouverneur en Conseil.

Je suis, monsieur, votre obéissant serviteur,

WM. KEARNS, *A.G. adj.*

Le sous-ministre de l'Intérieur.

MINISTÈRE DE L'INTÉRIEUR, 28 mai 1924.

CHER MONSIEUR,—J'accuse réception de votre lettre du 14 courant relativement à la somme de $600 payée au notaire public Aurèle Leclerc pour l'évaluation de l'emplacement du marché Montcalm, Québec, et je dois faire remarquer que ce paiement semble être dans la règle pour les raisons suivantes:—

(*a*) C'est du 4 mai au 20 juillet 1922, période de 2½ mois, que M. Leclerc s'est occupé de cette transaction. Une copie de son journal à ce sujet a été soumise avec le compte, afin d'aider à la vérification.

(*b*) En outre, une description détaillée de l'évaluation des diverses parcelles de terre dont il s'agit (copie ci-incluse) a également été soumise avec le compte. Vous y verrez que le montant net de l'évaluation faite est de $29,730.00. Ces chiffres démontrent que la somme de $600 réclamée par M. Leclerc dépasse peu 2 p. 100, ce qui semble être un prix légitime pour une transaction de ce genre dans le cours ordinaire des affaires.

(*c*) Je crois que le paragraphe 5 de l'article 23 n'est pas censé couvrir les cas de ce genre, car autrement tous les comptes qui présentent quelques particularités exceptionnelles devraient être soumis à la Commission du Service civil et au Conseil, ce qui, à mon sens, n'était pas dans l'intention de la loi du Service civil.

Nous espérons donc que l'explication ci-dessus vous permettra d'approuver ce compte sans de nouvelles explications.

Votre tout dévoué,

R. A. GIBSON, *S.M. adj.*

L'Auditeur général adjoint.

AUDITOR GENERAL'S REPORT
1923-24

PART "L"

JUSTICE DEPARTMENT
INCLUDING PENITENTIARIES

DETAILS OF EXPENDITURE AND REVENUE

RAPPORT DE L'AUDITEUR GÉNÉRAL
1923-24

PARTIE "L"

MINISTÈRE DE LA JUSTICE
Y COMPRIS LES PÉNITENCIERS

DÉTAIL DES DÉPENSES ET DES REVENUS

Justice Department: Summary of Expenditure and Revenue **Ministère de la Justice: Sommaire des dépenses et des revenus**		$ cts.
Civil Government Salaries—Gouvernement civil	(Page L— 5)	224,628 7
Civil Government Contingencies—Dépenses Contingentes	(Page L— 5)	32,348 97
Administration of Justice—Cours de justice ($2,196,492.23)		
Miscellaneous Justice	(Page L— 5)	23,844 02
Supreme Court of Canada, contingent expenses and library	(Page L— 6)	25,388 64
Exchequer Court of Canada, contingent expenses	(Page L— 7)	8,246 22
Supreme Court of Canada, salaries of judges	(Page L— 8)	70,354 84
Exchequer Court of Canada, salaries of judges	(Page L— 8)	18,372 15
Ontario, Court of Appeal, salaries of judges	(Page L— 8)	41,924 73
" High Court Division, salaries of judges	(Page L— 8)	125,171 98
" County Court, salaries of judges	(Page L— 8)	339,035 72
" Travelling allowances of judges	(Page L— 9)	31,132 07
Quebec, Court of King's Bench, salaries of judges	(Page L— 9)	109,000 00
" Superior Court, salaries of judges	(Page L—10)	352,775 00
" Travelling allowances of judges	(Page L—10)	23,301 60
New Brunswick, Court of Appeal, salaries of judges	(Page L—10)	28,000 00
" Court of King's Bench, salaries of judges	(Page L—10)	35,330 63
" County Court, salaries of judges	(Page L—11)	29,583 26
" Divorce Court, salary of judge	(Page L—11)	500 00
" Travelling allowances of judges	(Page L—11)	8,118 83
Nova Scotia, Supreme Court, salaries of judges	(Page L—11)	63,750 00
" County Court, salaries of judges	(Page L—11)	35,000 00
" Divorce Court, salary of judge	(Page L—11)	500 00
" Travelling allowances of judges	(Page L—11)	4,590 32
Prince Edward Island, Supreme Court, salaries of judges	(Page L—11)	28,000 00
" County Court, salaries of judges	(Page L—11)	15,000 00
" Travelling allowances of judges	(Page L—11)	691 70
Manitoba, Court of Appeal, salaries of judges	(Page L—11)	46,304 03
" Court of King's Bench, salaries of judges	(Page L—11)	55,000 00
" County Court, salaries of judges	(Page L—12)	44,409 41
" Travelling allowances of judges	(Page L—12)	6,515 95
Saskatchewan, Court of Appeal, salaries of judges	(Page L—12)	37,000 00
" Court of King's Bench, salaries of judges	(Page L—12)	72,250 00
" District Court, salaries of judges	(Page L—12)	90,000 00
" Travelling allowances of judges	(Page L—12)	15,801 85
Alberta, Supreme Court, Appellate and Trial Division, salaries of judges	(Page L—12)	101,000 00
" District Court, salaries of judges	(Page L—13)	60,000 00
" Travelling allowances of judges	(Page L—13)	23,973 70
British Columbia, Court of Appeal, salaries of judges	(Page L—13)	46,000 00
" Supreme Court, salaries of judges	(Page L—13)	55,000 00
" County Court, salaries of judges	(Page L—13)	71,200 00
" Travelling allowances of judges	(Page L—13)	19,708 55
Remuneration to Judge Dubuc, vote 453	(Page L—14)	560 00
To assist publication of Digest, Exchequer Court Reports, vote 454	(Page L—14)	1,000 00
Yukon Territory	(Page L—14)	33,157 03
Miscellaneous—Divers ($176,094.02)		
Administration of the Bankruptcy Act	(Page L—14)	2,363 66
Canadian Law Library, London, England	(Page L—14)	267 08
Commission for the Revision of the Dominion Statutes, vote 354	(Page L—14)	5,517 08
F. H. Gisborne, remuneration, vote 559	(Page L—14)	500 00
Gratuities, Civil Service Act, 1918, Sec. 30	(Page L—15)	1,936 66
Litigated Matters	(Page L—15)	32,997 01
Provisional bonus allowance, vote 435	(Page L—15)	131,792 53
Unforseen expenses	(Page L—15)	720 00
Penitentiaries—Pénitenciers ($1,628,226.82)		
Kingston, including pension to W. Tatton	(Page L—16)	382,737 34
St. Vincent de Paul, including gratuties to ex-officers	(Page L—19)	377,649 58
Dorchester	(Page L—22)	215,944 04
Manitoba	(Page L—24)	216,069 27
Saskatchewan	(Page L—26)	295,965 22
Alberta	(Page L—29)	2,637 11
British Columbia	(Page L—29)	137,045 72
General	(Page L—30)	178 54

Justice Department: Summary of Expenditure and Revenue—Concluded **Ministère de la Justice: Sommaire des dépenses**—Fin		$ cts.
Superannuation—Public Service Retirement Act, 1920	(Page L—30)	3,155 70
Total Expenditure—Total des dépenses		4,260,946 50
Total Revenue—Total des revenus	(Page L—32)	174,071 24
Credited to previous years' expenditure, Demobilization	(Page L—32)	33,478 80

Abatements — Fonds de retraite	**Justice: Salaries at Ottawa — Justice: Traitements à Ottawa**	Salary — Traitements	Bonus — Boni
$ cts.		$ cts.	$ cts.
	Minister—Ministre—		
	Hon. Sir Lomer Gouin, April 1 to Jan. 3 at $10,000	7,580 61	
	Hon. E. Lapointe, Jan. 30 to Mar. 31 at $10,000	1,720 42	
	Solicitor General—Solliciteur général—		
	Hon. D. D. McKenzie, April 1-10 at $7,000 (appointed to Supreme Court, N.S.)	194 44	
	Hon. E. J. McMurray, Sept. 12 to Mar. 31 at $7,000	3,869 44	
	Deputy Minister—Sous-ministre—		
*200 00	E. L. Newcombe, 12 m	10,000 00	
	Assistant Deputy Minister—Sous-ministre adjoint—		
325 00	W. S. Edwards, 12 m	6,500 00	
	Staff—Personnel		
168 00	P. T. Ahearn, secretary clerk, 12 m	3,360 00	
275 00	J. P. Bill, sr. advisory counsel, 12 m	5,500 00	
39 00	E. Brill, jr. clk. typist, 12 m	780 00	94 50
	A. Boulanger, asst. private secretary, 2 m. to Mar. 31 at $1,600	266 66	
54 00	M. Burns, clk. -sten., 12 m	1,080 00	83 25
72 00	A. Chamard, sr. law clk. sten., 12 m	1,440 00	
‡	J. Chisholm, sr. advisory counsel, 12 m	5,500 00	
200 00	J. D. Clarke, chief of clemency branch, 12 m	4,000 00	
102 00	P. J. Corbett, prin. clk., 12 m	2,040 00	60 00
102 00	J. P. Costello, clk. b'k. k'p'r., 12 m	1,140 00	72 00
12 00	D. V. Crabbe, clk. sten., 3 m. to Mar. 31 at $960	240 00	20 88
‡	R. R. Creighton, parole officer, 9 m. at $2,940, 3 m. at $3,120	2,985 00	
156 00	R. de Salaberry, jr. advisory counsel, 12 m	3,120 00	
140 00	W. M. Dickson, private secretary, 12 m	2,800 00	
	" private secretary's allowance, 12 m	600 00	
189 00	G. A. Dillon, purchasing agent, 12 m	3,780 00	
72 00	N. Draffin, sr. law clk. sten., 12 m	1,440 00	
69 00	F. Drouin, sr. law clk. sten., 12 m	1,380 00	
165 00	H. C. Fatt, inspector of penitentiaries, 12 m	3,300 00	
210 00	M. F. Gallagher, sr. advisory counsel, 12 m	4,200 00	
	R. Gaudry, asst. private-secretary, 10 m. to Jan. 31 at $1,600	1,333 30	
51 00	M. S. Gibson, law clk. sten., 12 m	1,020 00	83 25
57 00	E. S. Grant, clk. b'k. k'p'r., 12 m	1,140 00	315 00
60 00	A. S. Greaves, file clk., 12 m	1,200 00	199 53
50 00	J. U. Hamel, mess. clk., 12 m	1,000 00	315 00
50 50	G. L. Hardy, law clk. sten., 2 m. at $960, 10 m. at $1,020	1,010 00	83 25
‡*10 20	R. F. Harris, secretary to deputy minister, 12 m	3,060 00	
52 50	J. Herbert, sr. clk. b'k. k'p'r., 6 m. to Sept. 30 at $2,100 (retired)	1,050 00	30 00
78 00	F. I. Helson, sr. acct. clk., 12 m	1,560 00	202 00
51 00	F. H. Hird, law clk. sten., 12 m	1,020 00	315 00
246 00	W. St. P. Hughes, supt. of penitentiaries, 12 m	4,920 00	
69 75	E. L. Jamieson, sr. law clk. sten., 9 m. at $1,380, 3 m. at $1,440	1,395 00	
54 00	J. Jobin, confidential messen er, 12 m	1,080 00	315 00
4 00	A. C. Kennedy, clk. sten., Mar. 1-31 at $960	80 00	7 02
48 00	N. Landry, clk. sten., 12 m	960 00	315 00
144 00	W. L. Lawson, structural engineer, 12 m	2,880 00	
18 70	V. Leslie, clk. sten., April 1 to Aug. 21 at $960 (resigned)	374 19	32 41
78 00	H. Lewis, sr. clk. sten., 12 m	1,560 00	
69 00	A. M. Long, sr. law clk. sten., 12 m	1,380 00	
40 00	V. Maswell, clk. sten., 10 m. to Mar. 31 at $960	800 00	69 39
66 00	A. H. McNish, sr. clk. sten., 12 m	1,320 00	
8 50	E. C. McGovern, clk. sten., 2 m. to May 31 at $1,020 (resigned)	170 00	13 86

Abatements — Fonds de retraite	Justice: Salaries at Ottawa — Justice: Traitements à Ottawa	Salary — Traitements	Bonus — Boni
$ cts.	*Staff*-Concluded—*Personnel*-Fin.	$ cts.	$ cts.
60 00	M. I. McLeod, clk. sten., 12 m	1,200 00	60 00
165 00	E. Miall, advisory counsel, 12 m	3,300 00	
‡	J. E. Narraway, prin. acct. clk., 12 m	4,000 00	
94 50	J. J. O'Leary, registry clk., 9 m. at $1,860, 3 m. at $1,980	1,890 00	67 50
69 00	S. J. Pearson, sr. clk. sten., 12 m	1,380 00	279 00
‡ 35 00	T. Picken, mess. clk., 12 m	1,000 00	83 25
231 00	C. P. Plaxton, sr. advisory counsel, 12 m	4,620 00	
60 00	A. Pruneau, clk. sten., 12 m	1,200 00	60 00
	G. Quinn, clk.sten., 9 m. to Dec. 31 at $1,140, Jan. 1 to Feb. 27 at $1,200	1,048 10	64 59
275 00	J. A. Renaud, sr. advisory counsel, 12 m	5,500 00	
	J. E. Robert, confidential messenger, 10 m. to Jan. 31 at $1,020	850 00	262 50
106 50	J. L. Roy, dep'tl. acct., gr. 2, 9 m.at $2,100, 3 m. at $2,220	2,130 00	
50 82	A. P. Smith, clk., 2 m. at $1,000, 10 m. at $1,020	1,016 66	315 00
165 00	H. G. V. Smith, inspector of penitentiaries, 12 m	3,300 00	
48 00	I. L. Steele, clk. sten., 12 m	960 00	83 25
69 00	E. G. Taylor, sr. law clk. sten., 12 m	1,380 00	279 00
168 00	J. E. Tremblay, secretary clk., 12 m	3,360 00	
	" private secretary's allowance, 12 m	600 00	
201 00	R. F. Uniacke, chief penitentiary engineer, 12 m	4,020 00	
210 00	F. P. Varcoe, sr. advisory counsel, 12 m	4,200 00	
66 00	T. S. Waldron, law clk. sten., 12 m	1,320 00	279 00
‡	J. White, technical adviser, 12 m	6,000 00	
51 00	E. G. Wills, confidential messenger, 12 m	1,020 00	315 00
114 00	W. J. Wright, prin. clk., 12 m	2,280 00	60 00
	Supreme Court—Cour suprême		
300 00	E. R. Cameron, Registrar 12 m	6,000 00	
81 00	G. Audette, sr. law clk. sten., 12 m	1,620 00	
32 25	L. A. Bachand, mess. clk., 3 m. at $600, 9 m. at $660	645 00	315 00
150 00	C. B. Burns, librarian, 12 m	3,000 00	
81 00	R. Fraser, sr. law clk., sten., 12 m	1,620 00	
27 00	J. C. Geary, sr. law clk. sten., 4 m. to July 31 at $1,620 (deceased)	540 00	54 00
168 75	A. Grenier, law reporter, 3 m. at $3,300, 9 m. at $3,400	3,375 00	
*	J. Lawson, docket clk., 6 m. to Sept. 30 at $2,800 (superannuated)	1,399 98	
17 50	E. Lussier, mess. clk., 7 m. to Mar. 31 at $600	350 00	183 75
	C. H. Masters, law reporter, 12 m	3,900 00	
105 00	G. Matte, sr. law clk. sten., 12 m	2,100 00	60 00
96 00	T. L. McEvoy, secretary to executive, to Chief Justice, 6 m. at $1,860, 6 m. at $1,980	1,920 00	66 00
*	F. Morse, asst. librarian, 12 m	2,160 00	60 00
60 00	M. O'Meara, confidential messenger, 12 m	1,200 00	297 00
* 43 20	J. O'Regan, asst. librarian, 12 m	2,160 00	60 00
93 00	P. M. Roy, secretary to executive, 12 m	1,860 00	69 00
150 00	E. R. A. Taschereau, librarian, 12 m	3,000 00	
55 50	G. Thomas, usher, 6 m. at $1,080, 6 m. at $1,140	1,110 00	72 00
	Exchequer Court—Cour de l'Echiquier		
	Charles Morse, Registrar 12 m	5,000 00	
61 20	D. Clark, clk. of process, 12 m	3,060 00	
63 00	M. A. Clement, law clk., sten., 12 m. (less half pay, 29 d.) at $1,260	1,209 96	
81 00	H. Desmarais, sr. law clk. sten., 12 m	1,620 00	162 00
172 50	A. W. Duclos, deputy registrar and reporter, 3 m. at $3,360, 9 m. at $3,480	3,450 00	
168 00	W. H. Huggins, court reporter, 12 m	3,360 00	
60 00	R. Roy, court usher, 12 m	1,200 00	297 00
53 25	F. J. Trowbridge, clk. sten., 3 m. at $1,020, 9 m. at $1,080	1,065 00	315 00

Abatements — Fonds de retraite	Justice: Salaries at Ottawa — Justice: Traitements à Ottawa	Salary — Traitements	Bonus — Boni
$ cts.	*Justice Department: Civil Government Contingencies—Ministère de la Justice: Gouvernement civil et dépenses contingentes ($11,559.20)*	$ cts.	$ cts.
	E. Allen, messenger clerk, 12 m	600 00	315 00
	M. Bowden, secretary to the executive, 2 m. to Feb. 29 at $1,500	250 00	
	N. E. Burnside, stenographer-bookkeeper, 9 m. to Dec. 31 at $1,020	765 00	42 12
	T. A. Cobb, clerk, 12 m	960 00	315 00
	D. Crabbe, clerk-stenographer, 9 m. to Dec. 31 at $960	720 00	62 37
	M. Fitchett, clerk-stenographer, 9 m. to Dec. 31 at $960	720 00	62 37
	W. J. Heal, junior clerk, Feb. 19 to Mar. 31 at $600	68 97	36 21
	A. Hubbell, clerk-stenographer, 12 m	960 00	315 00
	E. Hudson, messenger-clerk, Nov. 23 to Feb. 25 at $600	152 98	80 32
	E. A. Jenkins, office boy, June 28 to Aug. 1 at $300	28 31	
	A. Kennedy, clerk-stenographer, 9 m. to Dec. 31 (less 20 d.) at $960	667 19	57 80
	W. J. Manners, junior clerk, Aug. 17-30 at $600	22 58	11 01
	L. A. McCarthy, clerk-stenographer, April 4 to May 10 at $960	97 81	8 48
	E. Nadon, messenger-clerk, April 7 to Aug. 16-at $600	215 81	35 54
	D. S. O'Brien, messenger-clerk, Aug. 30 to Nov. 26 at $600	146 55	76 94
	W. J. Pace, messenger-clerk, 12 m	600 00	94 50
	P. Pollock, clerk-stenographer, April 18 to Oct. 5 at $960	447 57	37 51
	M. B. Renaud, clerk-stenographer, July 3 to Dec. 10 at $960	420 65	36 43
	G. Rheaume, clerk-stenographer, April 26 to Mar. 31 at $960	893 33	77 47
	J. I. Smith, senior draftsman, June 14 to Nov. 30 at $1,680	779 33	69 58
	J. W. Tuck, draftsman, April 21 to Nov. 30 at $1,260	770 00	161 00
	C. Valilee, clerk-stenographer, 12 m	960 00	83 25
	G. I. Watson, clerk-stenographer, Aug. 14 to Sept. 25 at $960	113 12	37 12
8,214 12		235,987 96	8,860 20
	Charged as follows—		
	Civil Government—Salaries	$ 224,628 76	
	Civil Government—Contingencies	11,359 20	
	Provisional Bonus Allowance, Vote—435	8,860 20	
	Total	244,848 16	

*Superannuation Fund No. 1. †Superannuation Fund No. 2. ‡35 years' service completed.

Civil Government Contingencies — Dépenses contingentes du gouvernement civil	$ cts.
Salaries of temporary employees (Page L—5)	11,359 20
Stationery Office, supplies, $8,549.38; King's Printer's account, $4,388.84	12,938 22
Telegrams, $1,491.40; newspaper subscriptions, $518.41; postage, $866.55	2,876 36
Telephone service, $798.30; express charges, $805.58; street car tickets, $208; towels, 23 doz., $150; taxi hire, $439.62; sundries, $358.58	2,760 08
Travelling expenses: Sir Lomer Gouin, $500; Hon. E. Lapointe, $150; Hon. E. J. McMurray, $45; G. Amyot, $100.85; Major G. A. Dillon, $218.10; M. F. Gallagher, $50; R. Gaudry, $250.25; R. F. Harris, $104.50; E. L. Newcombe, $13.30; S. J. Pearson, $54.45; L. G. Prevost, $69.95; J. E. Tremblay, $763.45; F. P. Varcoe, $95.26	2,415 11
Total	32,348 97

Miscellaneous Justice—Justice: Divers

Copying evidences in various cases: E. Barnett, Wetaskiwin, $250.50; S. W. Brown, Toronto, $133.20; L. A. Cusson, Montreal, $166.80; T. Cromie, Regina, $106.05; A. Desjardins, Montreal, $146.16; J. E. Henderson, Toronto, $246.24; D. Langfield, $115; R. W. Rolfe, Toronto, $128; small payments to sundry persons, $450.40	1,742 35
Judicial Expedition to Baffin Island, July 5 to Oct. 5, 1923 ($8,470.25)—	
L. A. Rivet, Montreal, stipendiary magistrate, North West Territories, 100 d. at $25; disbursements, $274.30	2,774 30
A. Falardeau, Quebec, prosecuting counsel, 91 d. at $20; disbursements, $75.	1,895 00

Miscellaneous Justice—Concluded—**Justice: Divers**—Fin	$ cts.
Judicial Expedition to Baffin Island—*Concluded*	
L. Tellier, Montreal, counsel for the defence, 93 d. at $20; disbursements, $165	2,025 00
F. X. A. Biron, Montreal, registrar and clerk of court, 94 d. at $15; disbursements, $312.95	1,722 95
Legal services, small payments (2)	53 00
Judicial Expedition to Herschel Island, June 12 to Sept. 21, 1923 ($12,201.22)—	
L. Dubuc, Edmonton, district judge and stipendiary magistrate, 102 d. at $10	1,020 00
I. B. Howatt, Edmonton, prosecuting counsel, 102 d. at $25; preparation of cases, $250	2,800 00
T. L. Cory, Ottawa, counsel for defence, 102 d. at $25; preparation of cases, $250	2,800 00
Jurymen's fees: J. Freeman, Good Hope, $285; G. Knapp, Norman, $305; P. Poirier, Norman, $305	895 00
Alberta & Arctic Transportation Company, Ltd., Edmonton: transportation including meals, berth and sundry incidential expenses of judicial party (7), Waterways to Aklavik and return, $2,675.81; freight charges on provisions and camp equipment, $376.50	3,052 31
C. H. Clarke, witness, travelling expenses, Kent Peninsula to Herschel Island	1,000 00
Sundry supplies purchased at Edmonton: P. Burns & Co., Ltd., $123.45; Hudson's Bay Company, $288.02; Revillon Wholesale Limited, $23.35; Imperial Oil Limited, $199.09	633 91
Permanent Court of International Justice, travelling expenses, June 29 to July 3. 1923: Sir L. H. Davies, Ottawa to Montreal and return, $18.25; Mr. Justice B. Russell, Yarmouth to Montreal and return, $77.80	96 05
Professional services *re* sanity of certain prisoners: Dr. D. Phelan, Kingston, $1,299.15; Dr. J. N. E. Brown, Toronto, $5; Dr. J. A. Hislop, Edmonton, $30.	1,334 15
Total	23,844 02

Supreme Court of Canada—Cour suprême du Canada

Contingent Expenses—Dépenses contingentes ($16,859.30)

E. R. Cameron, registrar, travelling expenses in England, Scotland and France, June 26 to Sept. 7, 1923, purchasing books for library, $1,712.35; sundry travel to Toronto, Montreal and Quebec, Oct. 1923 to Mar. 1924, $160.65; less charged to 1924-25. $340.46	1,532 54
C. H. Masters, reporting for law journal, 12 m. to Mar. 31, 1924	100 00
Extra employees: K. Black, $838.58, bonus, $258.92; A. Drouin, $10; D. Kilgore, $512.84, bonus, $45.37; A. Lussier, $250. bonus, $131.25; W. O'Brien, $294, bonus, $78.75; E. Trepannier, $40; T. Walsh, $760.92, bonus, $189.61; Mrs. E. Lachance, washing linen and services in lunch room, $269.62	3,679 86
Bell Telephone Co. of Canada, Ottawa, long distance messages, Feb. 23, 1923 to Mar. 20, 1924	93 40
Cabs and taxis: Major Hill Auto Service Co., $42; Red Line Ltd., $13.40; Peter Shorkey, $129.25; Yellow Cab Co., $65; paid by registrar, $14.75	264 40
Fire Insurance on books, premium 3 yrs. to June 19, 1926, Dewar, Stewart and Rosanthol	45 00
Messenger service, H. O. Hewit, $58.82; sundry stationery, James Hope & Son, $63.85; Ottawa Artificial Ice Co., $56.50; Tally-Ho Pure Water Co., $85; small accounts under $50, $190.36	454 53
Postage, $702; travel, $111; various small accounts paid by registrar, $75.58	888 58
Sheriff of Carleton County, Ontario: attendance at court, 75 d. at $5; constable, 2, 75 d. at $2.50	750 00
Springford, R., Ottawa, repairing books, 3,740 vol. at 10c	374 00
Telegrams to Feb. 29, 1924: C.N.R., $55.57; C.P.R., $144.77; gratuities to messenger boys, $10	210 34
Wilmot, J. E., Ottawa: clock repairs, $46.50; yearly contract, winding clocks, $50.	96 50
Public Printing and Stationery Department, Ottawa: parliamentary publications, $3.95; printing, $281.04; stationery, $745.16; Supreme and Exchequer Court Reports, $8,940 less charged to Exchequer Court, $1,600	8,370 15

Supreme Court of Canada—Concluded—**Cour suprême du Canada**—Fin	$	cts.
Library—Bibliothèque ($9,233.24)		
Books and periodicals: Burroughs & Co., $152; Canada Law Book Co., $734.78; Carswell Co., $1,775.94; Chipman Law Publishing Co., $430.75; West Publishing Co., $288.50; Wilson & Lafleur, $716.75; paid by registrar, $38.27; sundry small accounts, $770.25; purchased in Britain, Butterworth & Co., $365.73; W. Green & Sons, Ltd., $258.59, Sweet & Maxwell, $840.61, Wildy & Sons, $935.37, various small accounts, $24.14, unexpended balance in London office, $59.73, less paid in 1922-23, $2.08; purchased in France, Rousseau & Co., $448.70, various small accounts, $11.22, unexpended balance, Bank Nationale, Paris, $205.94, less paid in 1922-23, $164.44	7,890	75
Binding: Canada Law Book Co., $112.24; Carswell Co., Ltd., $668.25; A. K. Laflamme, $430.72; Public Printing and Stationery Department $5	1,216	21
Express, freight and postage on books, $67.63; paid by registrar, $58.65	126	28
	26,092	54
Less—Charged to Provisional Bonus Allowance, Vote 435	703	90
Total.	25,388	64

Exchequer Court of Canada—Cour de l'Echiquier du Canada

Admiralty Court travel: Mr. Justice Hodgins, $150.90; Mr. Justice A. Martin, $238	388	90
Advertising Court sittings in "Provincial Gazettes"	66	02
Allowances to Sheriffs and constables attending court sittings	600	50
Supplying material for reports	157	00
Taking and transcribing evidence at court sittings	407	60
Extra employees (3) at $80 per m., $454.50; cost of living bonus, $92.88	547	38
Sundry law books, $225.14; subscriptions, $96.50; freight and express, $17.30; postage $150	488	94
Telegrams, $20.66; gratuities to messenger boys, $6; sundry small accounts, $90.60	117	26
Travelling expenses ($3,223.74)—		
Mr. Justice Audette, April 17, 1923 to Feb. 16, 1924: transportation, $873.31; living allowance, $870	1,743	31
Chas. Morse, April 17 to May 19, 1923, $165.60; Wm. H. Huggins, April 17, 1923 to Feb. 16, 1924, $1,314.83	1,480	43
Public Printing and Stationery Department, Ottawa: binding court reports, $81.58; printing and parliamentary publications, $176.73; stationery, $348.04; typewriter, $141.75; detailed under Supreme Court, $1,600; less credit notes, $6.34	2,341	76
	8,339	10
Less—Charged to Provisional Bonus Allowance, Vote 435	92	88
Total.	8 246	22

Justice—Paid under Statute — Justice—Payé d'après la loi	Travel — Frais de voyages	Salary — Traitements	Total
	$ cts.	$ cts.	$ cts.
Supreme Court of Canada—Cour suprême du Canada			
Chief Justice, Sir Louis H. Davies, 12 m		15,000 00	
Justice F. A. Anglin, 12 m		12,000 00	
" L. P. Brodeur, April 1 to Oct. 9 at $12,000 (pensioned)		6,290 34	
" L. P. Duff, 11 m. to Feb. 28 at $12,000		11,000 00	
" J. Idington, 12 m		12,000 00	
" A. Malouin, Jan. 30 to Mar. 31 at $12,000		2,064 50	
" P. B. Mignault, 12 m		12,000 00	70,354 84
Exchequer Court of Canada—Cour de l'Echiquier du Canada			
President, A. K. Maclean, Nov. 2 to Mar. 31 at $10,000		4,138 87	
Assistant Judge, L. A. Audette, 12 m		9,000 00	
Local Judges in Admiralty—			
Ontario: F. E. Hodgins, 12 m		600 00	
Quebec: F. S. Macleannn, 9 m. to Mar. 31 at $1,000		749 97	
Nova Scotia: H. Mellish, 9 m. to Mar. 31 at $1,000		749 97	
New Brunswick: J. D. Hazen, 12 m		1,000 00	
British Columbia: A. B. Martin, 12 m		1,000 00	
Prince Edward Island: W. S. Stewart, 12 m		800 00	
Marshal, J. B. Parkin, 12 m		333 34	18,372 15
Province of Ontario—Province d'Ontario			
Court of Appeal—Cour d'appel—			
Chief Justice, Sir Wm. B. Meredith, April 1 to Aug. 21 at $10,000 (dec'd.)		3,897 83	
Chief Justice, Sir Wm. Mulock, Aug. 31 to Mar. 31 at $8,000		4,688 20	
Justice, W. N. Ferguson, 12 m		9,000 00	
" F. E. Hodgins, 12 m	110 00	9,000 00	
" J. J. Maclaren, April 1 to Dec. 14 at $9,000 (pensioned)		6,338 70	
" J. Magee, 12 m		9,000 00	41,924 73
High Court Division—Division de la haute cour—			
Chief Justice, Sir Wm. Mulock, April 1 to Aug. 30 at $8,000 (appt'd to Court of Appeal)	329 00	3,311 80	
Chief Justice, F. R. Latchford, Aug. 31 to Mar. 31 at $10,000	143 00	5,860 18	
Chief Justice, R. M. Meredith, 12 m		8.000 00	
Justice, R. G. Fisher, 12 m	469 40	9,000 00	
" H. T. Kelly, 12 m	1,249 00	9,000 00	
" F. R. Latchford, April 1 to Aug. 30 at $9,000 (appt'd Chief Justice)		3,725 81	
" H. Lennox, 12 m	1,457 15	9,000 00	
" W. A. Logie, 12 m	288 45	9,000 00	
" C. A. Masten, 12 m	784 10	9,000 00	
" W. E. Middleton, 12 m	52 80	9,000 00	
" H. M. Mowat, 12 m	1,030 50	9,000 00	
" J. F. Orde, 12 m	1,063 40	9,000 00	
" W. R. Riddell, 12 m		9,000 00	
" H. E. Rose, 12 m	1,355 45	9,000 00	
" R. Smith, 12 m	1,164 92	9,000 00	
" W. H. Wright, Aug. 31 to Mar. 31 at $9,000	721 80	5,274 19	125,171 98
County Court Judges—Juges de la cour de comté—			
Brant: A. D. Hardy, 12 m	250 00	5,000 00	
Bruce: A. M. Greig, 12 m	488 95	5,000 00	
Bruce: A. B. Klein, 12 m	64 50	5,000 00	
Carleton: J. A. Mulligan, 12 m	322 15	5,000 00	
Dufferin: W. G. Fisher, 12 m	161 75	5,000 00	
Elgin: D. C. Ross, 12 m	208 00	5,000 00	
Essex: J. J. Coughlin, 12 m		5,000 00	
Essex: G. Smith, 12 m	354 80	5,000 00	
Frontenac: H. A. Lavell, 12 m	771 70	5.000 00	
Grey: C. T. Sutherland, 12 m	507 30	5,000 00	
Haldimand: G. H. Hopkins, 12 m	485 40	5,000 00	
Halton: J. W. Elliott, 12 m	392 05	5,000 00	
Hastings: G. E. Deroche, 12 m	533 00	5,000 00	
Hastings: J. F. Wills, 12 m		5,000 00	
Huron: L. H. Dickson, April 1 to Dec. 17 at $5,000 (dec'd.)	200 55	3,561 86	
Huron: E. N. Lewis, 12 m	2,358 70	5,000 00	
Kent: W. Stanworth, 12 m	612 85	5,000 00	
Lambton, A. E. Taylor, 12 m	401 05	5,000 00	
Lanark: J. H. Scott, 12 m	274 40	5,000 00	
Leeds and Grenville: J. K. Dowsley, 12 m		5,000 00	

Justice—Paid under Statute — **Justice—Payé d'après la loi**	Travel — Frais de voyages	Salary — Traitements	Total
Province of Ontario–Concluded—**Province d'Ontario**–Fin	$ cts.	$ cts.	$ cts.
County Court Judges-Concluded—*Juges de la cour de comté*-Fin.			
Leeds and Grenville: E. J. Reynolds, 12 m	484 90	5,000 00	
Lennox and Addington: T. H. Madden, 12 m	909 35	5,000 00	
Lincoln: J. S. Campbell, 12 m	450 40	5,000 00	
Middlesex: J. C. Judd, 12 m	198 75	5,000 00	
Middlesex: T. MacBeth, 12 m	.....	5,000 00	
Norfolk: A. T. Boles, 12 m	433 90	5,000 00	
Northumberland and Durham: H. A. Ward, 12 m	817 75	5,000 00	
Ontario: T. A. McGillivray, 12 m	306 00	5,000 00	
Ontario: R. Ruddy, 12 m	242 40	5,000 00	
Oxford: J. G. Wallace, 12 m	329 25	5,000 00	
Peel: B. F. Justin, 12 m	188 30	5,000 00	
Perth: J. A. Barrow, 12 m	187 75	4,999 50	
Peterboro: E. C. S. Huycke, 12 m	1,182 90	5,000 00	
Prescott and Russell: A. Constantineau, 12 m	1,481 00	5,000 00	
Prescott and Russell: C. G. O'Brian, 12 m	1,262 30	5,000 00	
Prince Edward: E. H. McLean, 12 m	508 75	5,000 00	
Renfrew: J. M. McNamara, 12 m	303 60	5,000 00	
Simcoe: G. M. Vance, 12 m	100 55	5,000 00	
Simcoe: E. A. Wismer, 12 m	483 85	5,000 00	
Stormont, Dundas and Glengarry: J. R. O'Reilly, 12 m	383 00	5,000 00	
Victoria: W. D. Swayze, 12 m	320 25	5,000 00	
Waterloo: E. J. Hearn, 12 m	318 25	5,000 00	
Welland: L. B. C. Livingstone, 12 m	314 05	5,000 00	
Wellington: A. Spotton, 12 m	717 45	5,000 00	
Wentworth: W. T. Evans, 12 m	.....	5,000 00	
Wentworth: J. G. Gauld, 12 m	284 75	5,000 00	
York: E. Coatsworth, 12 m	.....	5,000 00	
York: J. Tytler, 12 m	.....	5,000 00	
York: D. O'Connell, 12 m	163 55	5,000 00	
York No. 1: J. H. Denton, 12 m	.....	5,000 00	
York No. 2: F. M. Morson, 12 m	.....	5,000 00	
York No. 3: C. H. Widdifield, 12 m	152 95	5,000 00	
Provisional Districts—Districts provisoires—			
Algoma: J. M. Hall, salary, 12 m. $5,000; travelling allowance, $500	.....	5,500 00	
Algoma: F. Stone, salary, 12 m. $5,000; travelling allowance, $500	.....	5,500 00	
Cochrane: J. T. B. Caron, salary, 12 m. $5,000; travelling allowance, $500	.....	5,500 00	
Manitoulin: C. E. Hewson, salary, 12 m. $5,000; travelling allowance, $500	.....	5,500 00	
Muskoka: A. A. Mahaffy, salary, 12 m. $5,000; travelling allowance, $500	.....	5,500 00	
Nipissing: H. D. Leask, salary, 12 m. $5,000; travelling allowance, $500	.....	5,500 00	
Nipissing: J. A. Valin, salary, 12 m. $5,000; travelling allowance, $500	.....	5,500 00	
Parry Sound: F. R. Powell, salary, 12 m. $5,000; travelling allowance, $500	.....	5,500 00	
Rainy River: T. W. Chapple, salary, 12 m. $5,000; travelling allowance, $500	.....	5,500 00	
Rainy River, A. McLennan, salary, 12 m. $5,000; travelling allowance, $500	.....	5,500 00	
Sault Ste. Marie: J. McKay, salary, 12 m. $5,000; travelling allowance, $500	.....	5,500 00	
Sudbury: J. J. Kehoe, salary, 12 m. $5,000; travelling allowance, $500	.....	5,500 00	
Temiskaming: H. Hartman, salary, 12 m. $5,000; travelling allowance, $500	.....	5,500 00	
Temiskaming: G. H. Hayward, salary, 12 m. $5,000; travelling allowance, $5,000	.....	5,500 00	
Thunder Bay: M. J. Kenny, salary, Aug. 14 to Mar. 31 at $5,000; travelling allowance at $500	.....	3,474 36	
			339,035 72
Travelling allowances of judges—Frais de voyages des Juges	31,132 07	.....	31,132 07
Province of Quebec—Province de Québec			
Court of King's Bench—Cour du Banc du Roi—			
Chief Justice, P. E. Lafontaine, 12 m	483 00	10,000 00	

Justice—Paid under Statute — Justice—Payé d'après la loi	Travel — Frais de voyages	Salary — Traitements	Total
Province of Quebec–Concluded—**Province de Québec**–Fin	$ cts.	$ cts.	$ cts.
Court of King's Bench-Concluded—*Cour du Banc du Roi*-Fin.			
Justice V. Allard, 12 m.	464 00	9,000 00	
" L. A. J. Bernier, 12 m.	475 00	9,000 00	
" C. E. Dorion, 12 m.	571 00	9,000 00	
" E. J. Flynn, 12 m.	451 00	9,000 00	
" R. A. E. Greenshields, 12 m.	112 00	9,000 00	
" E W. P. Guerin, 12 m.	675 00	9,000 00	
" A. Rives Ha l 12 m.		9,000 00	
" E. E. Howard, 12 m.	678 00	9,000 00	
" S. Letourneau, 12 m.	545 00	9,000 00	
" A. Rivard, 12 m.	763 00	9,000 00	
" J. M. Tellier, 12 m.	304 00	9,000 00	109,000 00
Superior Court—Cour supérieure—			
Chief Justice, Hon. F. Lemieux, 12 m.	542 25	10,000 00	
Senior Justice, J. E. Martin, 12 m.	76 60	10,000 00	
Justice J. B. Archambault, 3 m. at $5,500; 9 m. at $7,000		6,625 00	
" Chas. Archer, 12 m.		9,000 00	
" J. N. Belleau, 12 m.	237 40	9,000 00	
" A. A. Bruneau, 12 m.	84) 57	9,000 00	
" L. Coderre, 12 m.	147 05	9,000 00	
" P. Cousineau, 12 m.	853 90	9,000 00	
" P. D'Auteil, 12 m.	1,3?6 23	9,000 00	
" J. Demers, 12 m.	730 85	9,000 00	
" L. P. Demers, 12 m.		9,000 00	
" G. Desaulniers, 12 m.	490 25	9,000 00	
" J. A. Desy, 12 m.	196 80	9,000 00	
" A. Dorion, 3 m. at $5,500; 9 m. at $7,000		6,625 00	
" C. A. Duclos, 12 m.	9 55	9,000 00	
" N. L. Duplessi-, 12 m.	63 95	9,000 00	
" A. de Lorimier, 12 m.		9,000 00	
" G. F. Gibsone, 12 m.	34 50	9,000 00	
" A. Globensky, 12 m.		9,000 00	
" M. F. Hackett, 1 m.	232 25	9,000 00	
" C. Lane, 12 m.	161 75	9,000 00	
" C. LeBeuf, 3 m. at $6,000; 9 m. at $8,000		7,500 00	
" B. Letellier, 12 m.	1,006 65	9,000 00	
" L. J. Loranger, 12 m.	1,256 65	9,000 00	
" F. S. Maclennan, 12 m.		9,000 00	
" A. Malouin, April 1 to Jan. 29 at $9,000 (apptd. to Supreme Court of Canada)		7,451 62	
" P. G. Martineau, 12 m.	626 70	9,000 00	
" W. Mercier, 12 m.	272 65	9,000 00	
" L. E. Panneton, 12 m.		9,000 00	
" J. C. Pouliot, 12 m.	1,401 20	9,000 00	
" J. D. Purcell, 3 m. at $5,500; 9 m. at $7,000		6,625 00	
" T. Rinfret, 12 m.	774 90	9,000 00	
" E. Roy, Jan. 30 to Mar. 31 at $9,000	154 55	1,548 38	
" A. Sevigny, 12 m.	1,384 45	9,000 00	
" C. A. Stein, 12 m.	978 55	9,000 00	
" E. F. Surveyor, 12 m.	571 40	9,000 00	
" A. M. Tessier, 12 m.	1,008 50	9,000 00	
" A. Trahan, April 25 to Mar. 31 at $9,000	1,187 35	8,400 00	
" W. A. Weir, 12 m.	717 85	9,000 00	
" C. D. White, 12 m.	72 20	9,000 00	
" C. A. Wilson, 12 m.	344 10	9,000 00	
			352,775 00
Travelling allowances of Judges—Frais de voyages des Juges	23,301 60		23,301 60
Province of New Brunswick — **Province du Nouveau-Brunswick**			
Court of Appeal—Cour d'appel—			
Chief Justice, J. D. Hazen, 12 m.	493 55	10,000 00	
Justice W. C. H. Grimmer, 12 m.	522 95	9,000 00	
" A. S. White, 12 m.		9,000 00	28,000 00
Court of King's Bench—Cour du Banc du Roi—			
Chief Justice, H. A. McKeown, 12 m.	923 40	10,000 00	
Justice, J. H. Barry, 12 m.	986 15	9,000 00	
" W. B. Chandler, April 1 to Jan. 27, at $9,000 (less Dec.) (dec'd.)	1,219 83	6,653 22	
" O. S. Crockett, 12 m.	923 90	?,000 00	
" A. T. Leblanc, Mar. 4-31 at $9,000		677 41	35,330 6

Justice—Paid under Statute — Justice—Payé d'après la loi	Travel — Frais de voyages	Salary — Traitements	Total
Province of New Brunswick—Concluded — **Province du Nouveau-Brunswick**—Fin	$ cts.	$ cts.	$ cts.
County Court Judges—Juges de la cour de comté—			
J. R. Armstrong, St. John City and County, April 1 to June 14 at $5,000 (pensioned)	7 55	1,027 76	
J. A. Barry, St. John City and County, June 15 to Mar. 31 at $5,000	.....	3,972 16	
A. W. Bennett, Kent and Westmorland, 11 m. to Feb. 28 at $5,000	806 60	4,583 34	
J. L. Carleton, Carleton, Charlotte, Victoria and Madawaska, 12 m	820 70	5,000 00	
W. B. Jonah, King's and Albert	830 75	5,000 00	
H. F. McLatchy, Gloucester, Northumberland and Restigouche, 12 m	393 70	5,000 00	
A. R. Slipp, Queen's, Sunbury and York, 12 m	189 75	5,000 00	29,583 26
Divorce Court—Cour du divorce—			
Justice, A. S. Crockett, 12 m	.....	500 00	500 00
Travelling allowance of judges—Frais de voyages des juges	8,118 83	.....	8,118 83
Province of Nova Scotia—Province de la Nouvelle-Ecosse			
Supreme Court—Cour suprême—			
Chief Justice, R. E. Harris, 12 m	156 50	10,000 00	
Justice, J. A. Chisholm, 12 m	289 95	9,000 00	
" D. D. McKenzie, April 11 to Mar. 31 at $9,000	405 10	8,759 00	
" H. Mellish, 12 m	387 35	9,000 00	
" J. J. Ritchie, 12 m	264 00	9,000 00	
" S. Rogers, 12 m	281 60	9,000 00	
" E. Russell, 12 m	474 02	9,000 00	63,750 00
County Court Judges—Juges de la cour de comté—			
D. Finlayson, Cape Preton, Richmond and Victoria, 12 m	312 45	5,000 00	
J. A. Grierson, Annapolis, Digby and Yarmouth, 12 m	476 00	5,000 00	
A. Macdonald, Antigonish, Inverness and Guysboro, 12 m	346 20	5,000 00	
J. W. Margeson, Lunenburg, Queen's and Shelburne, 12 m	500 55	5,000 00	
G. Patterson, Pictou and Cumberland, 12 m	401 05	5,000 00	
W. B. Wallace, Halifax County, 12 m	38 25	5,000 00	
E. Webster, King's County, 12 m	257 30	5,000 00	35,000 00
Divorce Court—Cour du divorce—			
Justice, J. J. Ritchie, 12 m	.....	500 00	500 00
Travelling allowance of judges—Frais de voyages des juges	4,590 32	.....	4,590 32
Province of Prince Edward Island — Province de l'île du Prince-Edouard			
Supreme Court—Cour suprême—			
Chief Justice, J. A. Mathieson, 12 m	148 55	10,000 00	
Justice, A. E. Arsenault, 12 m	61 75	9,000 00	
" F. L. Haszard, 12 m	73 70	9,000 00	28,000 00
County Court Judges—Juges de la cour de comté—			
A. L. Fraser, King's County, 12 m	159 40	5,000 00	
N. McQuarrie, Prince, 12 m	82 15	5,000 00	
W. S. Stewart, Queen's, 12 m	166 15	5,000 00	15,000 00
Travelling allowances of judges—Frais de voyages des juges	691 70	.....	691 70
Province of Manitoba—Province du Manitoba			
Court of Appeal—Cour d'appel—			
Chief Justice, W. E. Perdue, 12 m	.....	10,000 00	
Justice, J. D. Cameron, Mar. 1 to 26, 1922, at $9,000 (dec'd.)	.....	629 03	
" R. M. Dennistoun, 12 m	.....	9,000 00	
" C. P. Fullerton, 12 m	.....	9,000 00	
" J. E. P. Prendergast, 12 m	.....	9,000 00	
" W. H. Trueman, April 14 to Mar. 31 at $9,000	.....	8,675 00	46,304 03
Court of King's Bench—Cour du Banc du Roi—			
Chief Justice, T. G. Mathers, 12 m	442 00	10,000 00	

Justice—Paid under Statute — Justice—Payé d'après la loi	Travel — Frais de voyages	Salary — Traitements	Total
Province of Manitoba–Concluded—**Province du Manitoba**–Fin	$ cts.	$ cts.	$ cts.
Court of King's Bench–Concluded—*Cour du Banc du Roi*–Fin.			
Justice, J. E. Adamson, 12 m	98 00	9,000 00	
" J. P. Curran, 12 m	143 00	9,000 00	
" A. K. Dysart, 12 m	322 50	9,000 00	
" A. C. Galt, 12 m	238 50	9,000 00	
" D. A. MacDonald, 12 m	532 50	9,000 00	55,000 00
County Court Judges—Juges de la cour de comté—			
G. Barrett, Central District, 12 m	1,575 05	5,000 00	
A. L. Ponneycastle, Dauphin, 12 m	357 30	5,000 00	
J. G. Cory, Eastern District, Jan. 25 to Mar. 31 at $5,000		927 40	
T. D. Cumberland, Western District, 12 m	376 15	5,000 00	
A. Dawson, Eastern District, 12 m		5,000 00	
C. Locke, Eastern District, 12 m	517 15	5,000 00	
H. F. Ma lson, Northern District, 12 m	518 15	5,000 00	
A. N. McPherson, Eastern District, Nov. 29 to Mar. 31 at $5,000	168 80	1,694 41	
G. Paterson, North Eastern Division, April 1 to Aug. 9 at $5,000 (dec'd.)	289 85	1,787 60	
L. A. Prudhomme, Eastern District, 12 m	637 25	5,000 00	
L. St. G. Stubbs, Eastern District, 12 m	299 75	5,000 00	44,409 41
Travelling allowances of judges—Frais de voyages des juges	6,515 95		6,515 95
Province of Saskatchewan—Province de la Saskatchewan			
Court of Appeal—Cour d'appel—			
Chief Justice, F. W. G. Haultain, 12 m		10,000 00	
Justice, J. H. Lamont, 12 m		9,000 00	
" W. M. Martin, 12 m		9,000 00	
" W. F. A. Turgeon, 12 m		9,000 00	37,000 00
Court of King's Bench—Cour du Banc du Roi—			
Chief Justice, J. T. Brown, 12 m	1,048 75	10,000 00	
Justice, H. V. Bigelow, 12 m	1,069 00	9,000 00	
" J. F. L. Embury, 12 m. to Mar. 31 at $9,000 (less April)	726 00	8,250 00	
" H. Y. MacDonald, 12 m	725 20	9,000 00	
" D. MacLean, 12 m	739 90	9,000 00	
" J. McKay, 12 m		9,000 00	
" P. E. McKenzie, 12 m	317 45	9,000 00	
" G. Taylor, 12 m	926 25	9,000 00	72,250 00
District Court Judges—Juges de la cour de district—			
J. O. Baldwin, Kindersley, 12 m	94 15	5,000 00	
C. H. Bell, Wynyard, 12 m	98 05	5,000 00	
A. D. Dickson, Humboldt, 12 m	112 00	5,000 00	
A. E. Doak, Prince Albert, 12 m	130 20	5,000 00	
A. G. Farrell, Moosomin, 12 m	2,870 20	5,000 00	
A. Gravel, Gravelbourg, 12 m	286 10	5,000 00	
J. W. Hannan, Battleford, 12 m	270 95	5,000 00	
S. A. Hutcheson, Cypress, 12 m	1,190 10	5,000 00	
W. J. Leahy, Kerrobert and Scott, 12 m	335 85	5,000 00	
A. D. McIntosh, Battleford, 12 m	252 85	5,000 00	
E. A. C. McLorg, Saskatoon, 12 m	36 85	5,000 00	
F. A. G. Ouseley, Moose Jaw, 12 m	1,770 85	5,000 00	
H. C. Pope, Melfort, 12 m	91 15	5,000 00	
R. Rimmer, Cannington, 12 m	472 35	5,000 00	
A. Ross, Yorkton, 12 m	154 80	5,000 00	
W. O. Smyth, Swift Current, 12 m	1,581 00	5,000 00	
C. E. D. Wood, Weyburn, 12 m	429 30	5,000 00	
E. R. Wylie, Estevan, 12 m	72 55	5,000 00	90,000 00
Travelling allowances of judges—Frais de voyages des juges	15,801 85		15,801 85
Province of Alberta—Province de l'Alberta			
Supreme Court—Cour suprême—			
Appellate Division—Division d'appel—			
Chief Justice, D. L. Scott, 12 m	944 90	10,000 00	
Justice, N. Du B. D. Beck, 12 m	1,754 00	9,000 00	
" A. H. Clarke, 12 m	1,362 35	9,000 00	
" J. D. Hyndman, 12 m	1,654 90	9,000 00	
" C. A. Stuart, 12 m	1,383 00	9,000 00	46,000 00

Justice—Paid under Statute — **Justice—Payé d'après la loi**	Travel — Frais de voyages	Salary — Traitements	Total
Province of Alberta—Concluded—**Province de l'Alberta**—Fin	$ cts.	$ cts.	$ cts.
Trial Division—Division des procès—			
Chief Justice, H. Harvey, 12 m	743 90	10,000 00	
Justice, W. C. Ives, 12 m	2,537 00	9,000 00	
" M. S. McCarthy, 12 m	518 65	9,000 00	
" W. C. Simmons, 12 m	2,024 00	9,000 00	
" T. M. Tweedie, 12 m	.....	9,000 00	
" W. L. Walsh, 12 m	1,612 75	9,000 00	55,000 00
District Court Judges—Juges de la cour de district—			
J. L. Crawford, Edmonton, 12 m	199 90	5,000 00	
L. Dubuc, Edmonton, 12 m	711 00	5,000 00	
G. W. Greene, Medicine Hat, 12 m	205 15	5,000 00	
J. A. Jackson, Lethbridge, 12 m	1,180 30	5,000 00	
W. A. D. Lees, Wetaskiwin, 12 m	916 55	5,000 00	
A. M. MacDonald, MacLeod, 12 m	1,175 70	5,000 00	
J. J. Mahaffy, Red Deer, 12 m	1,182 35	5,000 00	
F. A. Morrison, Stettler, 12 m	2,000 35	5,000 00	
E. P. McNeil, Calgary, 12 m	137 35	5,000 00	
J. D. R. Stewart, Acadia, 12 m	323 45	5,000 00	
H. C. Taylor, Edmonton, 12 m	1,209 50	5,000 00	
W. R. Winter, Calgary, 12 m	106 65	5,000 00	60,000 00
Travelling allowances of judges—Frais de voyages des juges	23,973 70	.....	23,973 70
Province of British Columbia — **Province de la Colombie-Britannique**			
Court of Appeal—Cour d'appel—			
Chief Justice, J. A. MacDonald, 12 m	1,030 00	10,000 00	
Justice, D. M. Eberts, 12 m	1,101 00	9,000 00	
" W. A. Galliher, 12 m	1,097 00	9,000 00	
" A. Martin, 12 m	1,041 50	9,000 00	
" A. E. McPhillips, 12 m	792 00	9,000 00	46,000 00
Supreme Court—Cour suprême—			
Chief Justice, G. Hunter, 12 m	991 55	10,000 00	
Justice, F. P. Gregory, 12 m	1,613 90	9,000 00	
" W. A. MacDonald, 12 m	1,107 95	9,000 00	
" D. A. McDonald, 12 m	913 30	9,000 00	
" A. Morrison, 12 m	1,041 55	9,000 00	
" D. Murphy, 12 m	1,542 15	9,000 00	55,000 00
County Court Judges—Juges de la cour de comté—			
C. H. Barker, Nanaimo, 12 m	409 50	5,000 00	
J. R. Brown, Yale, 12 m	771 65	5,000 00	
F. Calder, Cariboo, 12 m	1,099 30	5,000 00	
H. S. Cayley, Vancouver, 12 m	10 35	5,000 00	
J. A. Forin, Kootenay, 12 m	663 85	5,000 00	
D. Grant, Vancouver, 12 m	.....	5,000 00	
F. W. Howay, New Westminster, 12 m	207 10	5,000 00	
P. S. Lampman, Victoria, 12 m	.....	5,000 00	
J. C. McIntosh, Nanaimo, 12 m	.....	5,000 00	
H. E. A. Robertson, Cariboo, 12 m	1,073 60	5,000 00	
H. D. Ruggles, Vancouver, 12 m	34 65	5,000 00	
J. D. Swanson, Yale, 12 m	1,094 30	5,000 00	
G. H. Thompson, East Kootenay, 12 m	1,434 25	5,000 00	
F. McB. Young, Atlin, 12 m	638 10	5,000 00	
F. McB. Young, living allowance	.....	1,200 00	71,200 00
Travelling allowances of judges—Frais de voyages des juges	19,708 55	.....	19,708 55
			2,104,296 32

	$ cts.
Judge Dubuc, Stipendiary Magistrate, North West Territories **Le juge Dubuc, magistrat stipendiaire, Territoires du Nord-Ouest**	
Judge Dubuc, stipendiary magistrate, North West Territories, remuneration for service, summer 1921	560 00
To Assist Publication of Digest of the Exchequer Court Reports **Pour aider à la publication du Digeste des rapports de la cour de l'Echiquier**	
Carswell Publishing Company, Limited, Toronto, assisting in publication of Exchequer Court Reports	1,000 00
Yukon Territory—Territoire du Yukon	
Justice C. D. Macaulay, 11 m. to Feb. 29: salary, $6,416.63; living allowance, $4.583.26; travelling expenses, $328.95	11,328 84
G. Brimston, Sheriff, April 1 to Dec. 25 (deceased): salary, $2,935.45; living allowance, $1,320.97	4,256 42
J. L. Bell, police magistrate, 12 m. to Mar. 31: salary, $4,000; living allowance, $1,400	5,400 00
John Black, clerk of court, 12 m., salary, $4,000, living allowance, $1,800; H. G. Blankman, 12 m., salary, $2,400 travelling expenses $191.25; Edward Telford, sheriff, Jan. 26 to Mar. 31, $90.16	8,481 41
C. E. McLeod, crown prosecutor, legal services	1,522 29
Employer's Liability Assurance Co., Ottawa, renewal premiums on guarantee bonds, $20; postage and rent of box, $52; witness fees, $467.68; sundry small accounts, $57.83	597 51
Royal Canadian Mounted Police, maintenance of prisoners, Dawson and Whitehorse	412 00
Yukon Telephone Syndicate, Limited, telephone service, 12 m., $325, less cash discount, $16.25	308 75
Public Printing and Stationery, Ottawa: express, $85.04; printing, $28.46; stationery, $610.76; typewriter, $125.55	849 81
Total.	33,157 03
Miscellaneous: Sundry Votes—Divers: Crédits divers	
Administration of the Bankruptcy Act ($2,263.66)—	
Telegrams, $14.96; sundry translations, $125	139 96
Public Printing and Stationery Department, Ottawa: Bankruptcy Act, 441 copies, $473.50; sundry publications and amendments to Act, $73.85; printing, $84.35; subscriptions to *Canada Gazette* for various registrars, 398 at $4	2,223 70
Canadian Law Library, London, England: annual grant $250; United States Court reports, vols. 66 and 67, $17.08	267 08
Commission for the Revision of the Dominion Statutes, Jan. 10 to Mar. 31, 1924 ($5,517.08)—	
Rt. Hon. Sir Charles Fitzpatrick, Quebec, President at $4,000 per an., $903.22; travelling expenses, $180	1,083 22
Commissioners at $2,500 per an.: E. J. Daly, Ottawa, $564.51; H. H. Dewart, Toronto, $564.51, travelling expenses, $160; L. A. Rivet, Montreal, $564.51, travelling expenses, $120; F. R. McD. Russell, Vancouver, $564.51	2,538 04
Secretary at $4,000 per an., N. Laliberté, Victoriaville (March) $333.33; assistant to Vice-president at $1,500 per an., J. J. MacNeill, Ottawa, $375	708 33
Public Printing and Stationery Department, Ottawa: Revised Statutes of Canada, 18 copies, $654; sundry parliamentary publications, $41.65; printing, $111.71; stationery, $172.41; typewriter, $125.55; small supplies, $82.17	1,187 49
F. H. Gisborne, remuneration for services in preparing vol. No. 2 of Provincial Legislation	500 00
Total.	8,647 82

	$ cts.
Gratuities to Relatives of Deceased Employees **Gratifications aux parents de fonctionnaires décédés**	
Widow of the late L. H. Dickson, Judge, Huron County, Ontario	833 33
Sister of the late Miss J. C. Geary, senior law clerk, stenographer, Supreme Court of Canada	270 00
Widow of the late G. E. Paterson, Judge, District Court, Manitoba	833 33
Total	1,936 66
Miscellaneous: Litigated Matters—Divers: Causes en litige	
Labrador Boundary ($14,386.62)—	
Clerks at $960 per an.: A. B. Crowshaw, $928, bonus, $54.38; J. E. Fagan, $13.65; K. Finkle, $700.47, bonus, $40.98; S. Gould, $967.74, bonus, $56.25; M. A. Hewit, $561.71, bonus, $48.66	3,401 84
Department of Marine and Fisheries, expenses incurred in connection with investigation carried out by Tidal Survey in Hamilton Inlet	5,000 00
H. Stuart Moore, London, England, legal services Mar. 6 to Nov. 5, 1923.	1,017 13
Surveyor General of Dominion Lands, Ottawa, heavy map paper, 6 reams.	245 70
Translating and copying various documents, $244.99; freight and duty, $37.91.	282 90
Travelling expenses: James White, Commissioner, $198.42; Dr. A. G. Doughty, $39.83; C. P. Plaxton, accounted for 1924-25, $160	398 25
Public Printing and Stationery Department, Ottawa: binding, $86.90; memoscrope, $67.50; mimeograph, $315; stationery, $840.69; sundry small accounts, $36.21; publishing charts, $2,694.50	4,040 80
Law Societies of Canada, sundry fees	50 00
Law stamps: Exchequer Court of Canada, $400; Supreme Court of Canada, $50	450 00
Legal services, including disbursements, in sundry cases: Napoleon Champagne, Ottawa, Dec. 1922 and April to Oct., 1923, $530.15; Lewis Duncan, Toronto, Jan. 12 to Oct. 15, 1923, $3,491.62; Geoffrion, Geoffrion & Prud'homme, Montreal, July 11 to 18, 1923, $300; Charles Russell & Co., London, England, Dec. 14, 1923 to Mar. 6, 1924, $5,961.80; H. J. Scott, Toronto, retainer fee, $500, to be accounted for, $2,000; Turnbull & Turnbull, Swift Current, June 18, 1920 to April 9, 1923, $200.92; L. E. Beaulieu, Montreal, Mar. 29 to May 11, 1923, $1,127.43; Alphonse Decary, Montreal, $1,532.06; small accounts, $147.40	15,791 38
Lomax, John J., Montreal, official stenographer, copying evidence	93 00
Newcombe, E. L., deputy minister of Justice, travelling expenses: to England, attending Judicial Committee of the Privy Council, June 15 to Aug. 15, 1923, $1,827; to Montreal, sundry trips, $69.30	1,896 30
Public Printing and Stationery Department, Ottawa, printing	529 98
	33,197 28
Less—Charged to Provisional Bonus Allowance, Vote 435	200 27
Total	32,997 01
Provisional Bonus Allowance, Vote 435 **Boni provisoire de cherté de vie, Crédit 435**	
Detailed under salaries at Ottawa	8,860 20
Accounted for under Exchequer Court	92 88
Detailed under Litigated Matters	200 27
Accounted for under Penitentiaries	121,935 28
Detailed under Supreme Court	703 90
Total	131,792 53
Unforeseen Expenses—Dépenses imprévues	
Gratuities of three months' salary granted to relatives of deceased officers: Mrs. Alice J. Haviland, assistant engineer, Dorchester Penitentiary, $375 (see correspondence); Mrs. Gladys Marshall, widow of the late Jesse Marshall, school teacher and librarian, British Columbia Penitentiary, $345	720 00

Kingston Penitentiary—Pénitencier de Kingston	$	cts.
Salaries of Staff and Provisional Bonus Allowance—Traitements et boni provisoire de cherté de vie ($188,965.60)		
Warden, J. C. Ponsford, $3,420; deputy warden, R. R. Tucker, $2,070; surgeons, Dr. W. G. Anglin, $2,730, Dr. S. E. Porter, substitute, $116.06; chaplains, Rev. M. McDonald, $1,500, Rev. O. G. Dobbs, $1,500; accountant, Thos. D. Minnes, salary, $2,280, bonus, $60; clerical assistants (8), salary, $11,077.62, bonus, $2,191.48; steward, S. Kerrison, salary, $1,665, bonus, $153; assistant stewards (2), salary, $2,576.33, bonus, $575.22; engineer, T. Nixon, salary, $2,097.08, bonus, $59.92; assistant engineers (3), salary, $3,645.50, bonus $681.22; firemen (6), salary, $5,706.66, bonus, $1,499; hospital nurses (3), salary, $2,510.21, bonus, $560.23; matrons (6), salary, $3,139.28, bonus, $425.11; organists (2), $193.33	52,432	25
Chief trade instructors, R. J. Burns, salary, $450, bonus, $29.73, F. H. C. McDonald, salary, $255.48, bonus, $46.30, J. Tweddell, salary, $2,100, bonus, $60; industrial guards (15), salary, $17,373.65, bonus, $3,841.50; chief keeper, M. J. Walsh, salary, $1,860, bonus, $69; keepers (9), salary, $11,622, bonus, $2,565; guards (95), salary, $77,276.83, bonus, $18,983.86....	136,533	35
Gratuities—Gratifications		
M. G. Draper, matron, 3 y. 3 m. 2 d., $154.64; G. Dromgole, matron, 1 y. 11 m. 23 d., $84.29; J. Faulkner, guard, 2 y. 9 m. 27 d., $127; J Halligan, guard, 3 y 6 m. 21 d., $168.93; A. Hartrick, matron, 1 y. 2 m. 18 d., $51.70; R. J. Laidlaw, guard, 2 y. 9 m. 8 d., $124.75; W. Tollerst, fireman, 13 y. 3 m., $1,128.75	1,840	06
Miscellaneous Expenses—Dépenses diverses ($225,572.81)		
Ahearn & Soper, Ltd., Ottawa, sundry electrical supplies.....	617	45
Anderson Bros., Ltd., Kingston: lard, 2,559 lb., $327.03; potatoes, 574½ bags, $534.10; sundry groceries, $1,571.36; sundry meats, $2,184.87.....	4,617	36
Baker Bros., Portsmouth, milk, 6,912 gal. at 28c.....	1,935	36
Beardmore & Co., Toronto: leather, 7,460¾ ft., $1,650.34, 16,600 lb., $5,984.51; laces, 100 gr., $300; rubber cement, 20 gal., $33; sales tax, $173.51; less discount and freight, $44.56	8,096	80
Beardmore Belting Co., Ltd., Montreal: belting, 150 ft., $141.45; leather, 2,949 lb., $1,713.80; sundry small supplies, $7.28.....	1,862	53
Caldwell, Boyd & Co., Ltd., Perth: cloth, 344¼ yd. at $1.50; sales tax, $26.62..	543	00
Canada Cement Co., Ltd., Montreal: cement, 2,195 brl. at $3.32, 2,460 brl. at $3.20; sales tax, $28.73; less, discount, $465.50, freight, $1,792.19, empty sacks returned, 10,523, $2,104.60.....	10,825	84
Canada Starch Co., Ltd., Cardinal: corn starch, 320 lb. at 8½c.; syrup, 26,477 lb. at 5¾c.; cartage, $7.50; less discount, $193.70.....	1,363	43
Canadian Asbestos Co., Montreal: magnesia pipe covering, 2,241 ft., $634.18; sundry small supplies, $20.97.....	655	15
Canadian Cottons, Ltd., Montreal: denim, 7,012½ yd., $3,025.94; flannel, 1,121 yd., $249.17; flannelette, 1,857 yd. at 18c.; shirting, 5,015¼ yd., $1,372.93; cartage, $3.31; less discount, $98.18	4,887	43
Canadian General Electric Co., Ltd., Toronto, sundry electrical supplies.....	638	11
Canadian National Railway System, Kingston, freight.....	2,212	89
Canadian Pacific Railway Co., Kingston, freight.....	786	02
Chown, A. & Co., Ltd., Kingston, sundry hardware supplies.....	714	74
Craig, W. G. & Co., Ltd., Kingston: beans, 8,685 lb., $492.54; bon ami, 80 cases at $3.95; evaporated peaches, 1,500 lb., $185; peas, 2,960 lb., $217.20; sugar, 170 bags, $1,703.50; sales tax, $18.18; sundry groceries, $690.50.....	3,622	92
Dalton, W. B. & Sons, Ltd., Kingston, sundry hardware supplies.....	1,580	17
Darling Brothers, Ltd., Montreal: air separating tank and receiver, $258; heaters, 2, $750; pump and 5 h.p. motor, $345; pump and 50 h.p. motor, $1,870; temperature regulator, $115; sundry small supplies, $215.68.....	3,553	68
Davis Leather Co., Ltd., Newmarket: leather, 1,501 ft. at 40c.; less, discount, $12.01, freight, $1.28.....	587	11
Davis, A. & Son, Ltd., Kingston, leather, 7,729 ft.....	1,719	30

Kingston Penitentiary—Continued—**Pénitencier de Kingston**—Suite $ cts.

Miscellaneous Expenses—Continued—*Dépenses diverses*—Suite

Dominion Textile Co., Ltd., Montreal: cotton, 429¼ yd., $105.47; duck, 4,044½ yd., $1,090.02; shirting, 1,713 yd., $361.16; towels, 8⅓ doz., $22.92; sales tax, $58.52 ..... 1,638 09
Dunn, W. B., Yarker: potatoes, 512½ bags at $1.20; less freight, $58.08..... 556 92
Eddy, E. B. Co., Ltd., Hull: toilet paper, 79 cases, $467.56; sales tax, $7.55; sundry small supplies, $81.13..... 556 24
Forbes, R. Co., Ltd., Hespeler: grey yarn, 2,600 lb. at 58c.; sales tax, $55.68.. 1,563 68
Frank & Bryce, Ltd., Montreal: laces, 13 gr., $17.89; thread, 243.63 lb., $770.38.. 788 27
Green, S., Kingston: beef, 146,398 lb., $9,123.26; mutton, 2,568 lb., $231.12; suet, 155 lb., $10.85 ..... 9,365 23
Grinnell Co., Ltd., Montreal: iron pipe, 1,707 ft. 11 in., $495.35; sundry small supplies, $29.16 ..... 524 51
Hospital for the Insane, Toronto, maintenance of convicts, 12 m. to Mar. 31, 1924, at $10.50 per w..... 7,302 00
Imperial Oil, Ltd., Toronto: gasoline, 1,953.5 gal., $489.73; oil, 594 gal., $218.91; sundry small supplies, $62.32 ..... 770 96
Jenkins Bros., Ltd., Montreal: discs, $11.63; valves, 129, $725.35; sales tax, $29.81 ..... 766 79
Kearney Bros., Ltd., Montreal: tea, 3,005 lb., $1,416.65; sales tax, $11.84..... 1,428 49
Kingston Milling Co., Ltd.: bran, 1 bag, $1.40; flour, 1,620 brl., $8,464.50; shorts, 40 bags, $63; less empty bags returned, 1,481. $74.05..... 8,454 85
Kingston Public Utilities Commission: electric light and power supplied, 12 m. to Mar. 31, 1924, $1,304.15; busbar clamps, 3, $8.25..... 1,312 40
Lymans, Limited, Montreal, sundry drug supplies..... 513 65
McClary Manufacturing Co., Montreal: electric range, $131.75; dinner plates, 1,000, $220; milk pans, 1,000, $230; mugs, 1,000, $250; soup plates, 1,000, $250; sales tax, $43.80; sundry small supplies, $37.64..... 1,163 19
McGillis, Alex. D. & Co., Montreal: potatoes, 1,528.16 bags, $2,033.50; less, tagging, $10, freight, $337.22..... 1,686 28
McGrath Lumber Co., Ottawa, lumber, 54,400 ft..... 3,042 95
McKelvey & Birch, Ltd., Kingston, sundry plumbing and hardware supplies.... 814 09
McRae, W. R. & Co., Kingston: potatoes, 70 bags, $180; vinegar, 429 gal., $105.11; sundry groceries, $222.06 ..... 507 17
Macdonald, W. C., Reg'd., Montreal, tobacco, 1,150 lb..... 907 50
MacKenzie Manufacturing Co., Ltd., Ottawa: flannel shirts, 25 doz. at $23.96; sales tax, $35.94 ..... 634 94
Maclean, A., Kingston: beans, 4,000 lb., $222.50; bon ami, 90 doz., $108; butter, 1,335 lb., $508.35; onions, 75 bags, $292.50; peas, 4,920 lb., $259.24; sal soda, 39,000 lb., $618; sundry groceries $1,078.98..... 3,087 57
Massey-Harris Co., Ltd., Toronto, rebuilt tractor..... 900 00
Maxwell, P.C., Odessa, lumber, 8,821 ft..... 509 70
Millan, Dr. R., Kingston, dental services..... 2,096 00
Montreal Shirt & Overall Co., Ltd.: flannel shirts, 25 doz. at $23.25; sales tax, $34.88..... 616 13
National Defence Department, Ottawa, tobacco, 4,000 lb. at 40c..... 1,600 00
Northern Electric Co., Ltd., Montreal, sundry electrical supplies..... 915 34
Ogilvie Flour Mills Co., Ltd., Montreal, rolled oats, 328 bags..... 900 10
Parkhill, J. Y. & Co., Kingston: eggs, 30 doz., $10.50; onions, 57 bags, $229; potatoes, 125.56 bags, $305..... 544 50
Procter & Gamble Distributing Co., Toronto: soap, 15,800 cakes, $455.10, 15,817 lb., $1,101.94; less discount, $19.38..... 1,537 66
Pyke Towing & Salvage Co., Kingston, gravel, 2,270 yd. at $1.25..... 2,837 50
Racine, Alphonse, Ltd., Montreal: lining, 822 yd., $291.45; towelling, 2,029½ yd., at 22c.; sundry small supplies, $79.01; less discount, $32.64..... 784 31
Revell, Thos., Odessa, lumber, 10,097 ft..... 697 95
Robertson, James, Co., Ltd., Montreal, sundry plumbing supplies..... 1,793 20
Rosamond Woollen Co., Almonte, prison cloth, 1,030½ yd..... 2,623 50
Roseboom, W. L. & Co., Chicago: broom corn, 4,148 lb., $664.48; freight, $53.95.. 718 43
Royal Canadian Mounted Police, Ottawa: services and expenses..... 1,556 81
St. Lawrence Starch Co., Ltd., Port Credit: corn starch, 600 lb., $42.87; syrup, 26,442 lb., $1,331.65..... 1,374 52
St. Lawrence Sugar Refineries, Ltd., Montreal, sugar, 460 bags..... 4,438 35

Kingston Penitentiary—Concluded—**Pénitencier de Kingston**—Fin	$	cts.
Miscellaneous Expenses—Concluded—*Dépenses diverses*—Fin		
Sheldons, Ltd., Galt: aero type fans and automatic shutters, 3, $497; sales tax, $29.82		526 82
Singer Sewing Machine Co., Toronto: machines, 21, $4,285.50; tabling, 2 sections, $76; sundry small supplies, $795.83		5,157 33
Smith's Falls Malleable Castings Co., Ltd.: castings, 5,708 lb., $775.70; bags, 33, $3.30		779 00
Sowards, James, Coal Co., Kingston, coal, 4,492.03 tons, at $6.73 to $15		32,447 85
Steel Company of Canada, Ltd., Montreal: spring bed wire, 3,519 lb., $190.03; steel, 34,449 lb., $1,204.36; white lead, 8,000 lb., $985; sales tax, $28.68; sundry small supplies, $168.58		2,576 65
Townsend Paint, Ltd., Montreal: linseed oil, 175 gal., $208.13; turpentine, 89 gal., $124.60; white lead, 2,000 lb., $260		592 73
Trussed Concrete Steel Co. of Canada, Ltd., Walkerville: end caps, 330, $91.74; floretyle, 2,853 ft., $918.67; wire mesh, 26,424 sq. ft., $861.81; less discount, $75.17, freight, $112.80		1,684 25
Turner, J. Spencer Co. of Canada, Ltd., Hamilton: canvas, 465 yd., $363.54; duck, 2,248 yd., $1,136.34; sales tax, $37.99; less discount, $19		1,518 87
United Shoe Machinery Co. of Canada, Ltd., Montreal: rent of Goodyear machine, Mar. 1, 1923, to Mar. 31, 1924, $130; sundry small supplies, $810.26		940 26
Wilson, J. C., Ltd., Montreal: toilet paper, 100 cases, $573.29; wrapping paper, 348 lb., $23.97		597 26
Tatton, William, Portsmouth, pension, 12 m. to Mar. 31, 1924 (vote 455)		252 00
Expenses *re* escaped convicts		4,182 78
Department of Public Printing and Stationery, Ottawa: printing, $829.49; stationery, $2,680.80		3,510 29
Travel, given under names in General Account (page L—30)		1,322 77
Salaries at Ottawa (see correspondence)		661 48
Accounts under $500: alcohol, $264; belting, $151.62; book binders' supplies, $330.37; books, $276.47; broom corn, $705.23; broom handles, $130; braces, $258.33; brushes, $125.07; butter, $652; caps, $619; castings, $492.93; cinema and rent of films, $246.59; crating and packing, $276.57; disinfectant, $361.85; drug supplies, $955.73; drygoods, $2,690.21; electrical supplies, $1,615.21; emery wheels, $217.99; expanded metal, $434; fire hose and nozzles, $312.29; fish, $471.21; glass, $354.26; glasses and lenses, $167.50; gloves, $292.73; groceries, $2,381.42; hardware, $1,711.83; hats, $491.99; horses, $790; iron, $321.96; leather, $464.43; leather batons, $126; lime and plaster paris, $442.03; lumber, $605.46; machinery and sundry parts, $1,749.47; mattress felt, $218.40; metal lath, $178.56; mugs and milk pans, $729.70; neckties, $424.28; paint and varnish, $1,505.28; piano, $271.40; plumbing supplies, $2,465.18; potatoes, $349.90; medical services, $599.50; repairs, $207.86; rubber boots, mats and heels, $440.88; sausage, $453.32; seeds, $578.71; services at 2 fires, $100; soap, $616.20; steel, $1,063.77; subscription, $365.48; tarvia, $176; telephone exchange service, $403.08; thread, $671.24; tile, $439.31; tires, $244.53; tobacco, $657; tooth brushes, $309.40; underwear, $416.50; wire screening, $504.55; sundry supplies, $1,416.75		37,292 53
Accountant's disbursements ($6,880.88)—		
Discharge allowance to convicts (314)		3,720 55
Car tickets, $125; customs duty, $109.66; express, $261.84; freight, $765.11; loading and unloading cement, etc., $269; postage, $427.47; telegrams, $100.26; telephone, $99.70; threshing oats and barley, $140; transferring convicts, $681.90; travel, $74.90; sundry small outlay, $105.49		3,160 33
		416,378 47
Less—Charged to Provisional Bonus Allowance, Vote 435	31,950 19	
Sales to officers	348 40	
Customs duty, sundry material, etc	1,342 54	
		33,641 13
Total		382,737 34

St. Vincent de Paul Penitentiary—Pénitencier de Saint-Vincent de Paul $ cts.

Salaries of Staff and Provisional Bonus Allowance—Traitements du personnel et boni provisoire de cherté de vie—($176,132.59)

Warden, R. de la B. Girouard, $2,910; deputy warden, J. D. Fitzgibbon, $2,250; surgeons, Dr. L. Robert, $2,580, Dr. A. Mathieu, substitute, $84.68; chaplains, Rev. H. Godard, salary, $1,500, bonus, $261, Rev. J. Pageau, $841.67, Rev. L. Verschelden, $658.33; accountant, E. Garceau, salary, $2,280, bonus, $60; clerical assistants (9), salary, $11,330.58, bonus, $1,801.51; steward, E. Jobin, salary, $1,800, bonus, $119; assistant steward, W. Aubé, salary, $1,320, bonus, $279; engineer, E. Champagne, salary, $2,100, bonus, $60; assistant engineers (3) salary, $4,350, bonus, $801; hospital nurses (2) salary, $2,200.60, bonus, $628.73; firemen (2) salary, $1,259.52, bonus, $334.45; organists (2), $200.... 42,010 07

Chief trade instructor, H. H. Donnelly, salary $1,560, bonus, $202; industrial guards (18) salary, $17,015.02, bonus, $3,964.54; chief keeper, F. Clermont, salary, $1,974.68, bonus, $62.83; keepers (8) salary, $10,305, bonus, $2,008.50; guards (91) salary, $76,827.99, bonus, $20,201.96..... 134,122 52

Gratuities—Gratifications—($5,382.65)

Paid by Penitentiary Act: Geo. Forest, guard, 24 y. 1 m. 7 d., $2,268.26; A. Gauthier, guard, 10 y. 9 m. 22 d., $872.58..... 3,140 84

Paid from Vote 456; F. X. Bastien, $566.50; Mrs. M. Desjardins, widow of Joseph Desjardins, $672.05; Adrien Jolivet, $341.60; Odilon Papineau, $661.66..... 2,241 81

Miscellaneous Expenses—Dépenses diverses ($227,477.56)

American Can Co., Hamilton: cans, 7,158, $479.61; sundry small supplies, $157.66..... 637 27

Anglo Canadian Leather Co., Ltd., Toronto, leather, 8,023 lb. at 37½c..... 3,008 63

Auclair, A'ban, St. Vincent de Paul: carrots, 153.87 bags, $139.74; hickory, 3 cords at $30; potatoes, 345½ bags, $425.85; turnips, 160.12 bags, $210.38; sundry groceries and vegetables, $725.20..... 1,591 17

Barsalou, J. & Co., Ltd., Montreal: soap powder, 19,592 lb., $1,147.54; sales tax, $38.61..... 1,186 15

Beardmore & Co., Toronto: leather, 2,602 lb., $879.18, 13,471¾ ft., $3,738.28; tap soles, 50 doz., $297.68; sales tax, $74.37; sundry small supplies, $35; less freight and express, $16.43..... 5,008 08

Bell Telephone Co. of Canada, Montreal, exchange service, 1 y. to Mar. 31, 1924..... 554 89

Bertram, John & Sons, Co., Ltd., Dundas, single punch or shear and sundry parts..... 1,267 00

Brandram-Henderson, Ltd., Montreal: wall primer, 381 gal., $766.88; white enamel, 250 gal., $747.50; sundry small supplies, $144.97; less discount, $30.29..... 1,629 06

Caldwell, Boyd & Co., Ltd., Perth: khaki melton cloth, 195¼ yd. at $3; overcoating, 289¾ yd. at $1.50..... 1,020 38

Canada Cement Co., Ltd., Montreal: cement, 1,440 brl. ata $3.20, 1,000 bbls. at $3.32: less,—discount, $244, freight, $647.80, empty sacks returned, 6,080, $1,136.60..... 5,899 60

Canada Paint Co., Ltd., Montreal: paint, 1,100 lb., $157.25; turpentine, 166 gal., $230.80; white lead, 2,000 lb., $230; sundry small supplies, $99.50..... 717 55

Canada Starch Co., Ltd., Cardinal, syrup, 12,057 lb..... 603 71

Canada Sugar Refining Co., Ltd., Montreal: sugar, 80 bags at $9.89, 40 bags at $9.41..... 1,167 60

Canadian Cottons, Ltd., Montreal: denim, 7,674¼ yd., $3,371.80; shirting, 4,156¾ yd., $1,144.60; ticking, 1,043½ yd. at 32c.; cartage, $2.93; less discount, $104.22..... 4,749 03

Canadian Fairbanks-Morse Co., Ltd., Montreal: electric drill, $226; sundry tools and machinery, $519.54..... 745 54

Caron, E. W., Montreal: feed flour, 60 tons at $33; flour, 150 brl. at $5.15; rolled oats, 75 bags at $2.75..... 2,958 75

Charpentier, Dr. J. Lane, Montreal, dental service..... 1,085 75

Cohen, L. & Son, Montreal: coal, 32.175 tons at $13.25; hardwood, 81 cords at $11.50; mixed wood, 40 cords at $7.90; slabs, 97 cords at $6.75..... 2,328 58

Contant, S. L., Montreal: sausage, 9,440 lb. at 11c.; less express, $1.43..... 1,036 97

Cotton Threads, Ltd., Montreal: thread, 15.4 gr., $540.75, 344¼ tubes at $1.17; sales tax, $10.66; less discount, $18.86..... 935 33

St. Vincent de Paul Penitentiary—Continued $ cts.
Pénitencier de Saint-Vincent de Paul—Suite

Miscellaneous Expenses—Continued—*Dépenses diverses*—Suite

Darling Brothers, Ltd., Montreal: castings, 1,212 lb., $128.64; water heater, $575; sundry small supplies, $165.80 ..... 869 44
Davidson, Thos. Mfg. Co., Ltd., Montreal: milk pans, 1,000, $213.50; mugs, 1,500, $343.50; sundry small supplies, $24.58; less discount, $11.52 ..... 570 06
Dominion Coal Co., Ltd., Montreal, coal, 3,017.13 tons at $7.35 ..... 22,175 90
Dominion Sheet Metal Corporation, Ltd., Hamilton: galv. steel sheets, 16,993 lb., $1,071.58; sales tax, $3.89 ..... 1,075 47
Dominion Textile Co., Ltd., Montreal: cotton, 808 yd., $181.59; duck, 680 yd., $209.85; pocketing, 502½ yd., $120.60; sales tax, $16.95 ..... 528 99
Dorchester Penitentiary: tobacco, 2,000 lb. at 40c.; sundry small supplies, $1.51. 801 51
Drummond, McCall & Co., Ltd., Montreal: Canada plate, 25 cases at $5.35; steel, 6,162 lb., $279.40; tin plate, 12 boxes, $111.30; sales tax, $10.39 ..... 534 84
Dunham, C. A., Co., Ltd., Toronto, sundry plumbing supplies 2,648 63
Dupuy & Ferguson, Montreal: oats, 400 bush. at $1.35; potatoes, 300 bush. at $1.60, 300 bush. at $1.70; sundry seeds and plants, $289.85; sundry small supplies, $197.70 ..... 2,017 55
Edwards, W. C. & Co., Ltd., Ottawa, lumber, 49,918 ft 2,274 50
Ewing, Wm. Co., Ltd., Montreal: Banner oats, 402 bush. at $1.10; sundry small supplies, $67.74 ..... 509 94
Fisher, Mark, Sons & Co., Montreal: lining, 245½ yd., $255.80; lustre, 268 yd. at $1.10; sundry small supplies, $152.92 ..... 703 52
Forbes, R. Co., Ltd., Hespeler: yarn, 1,400 lb., $806.50; sales tax, $10.44 ..... 816 94
Frothingham & Workman, Ltd., Montreal, sundry hardware supplies 585 13
Genin, Trudeau & Co., Ltd., Montreal, tobacco, 5,000 lb 990 00
Glidden Co., Ltd., Toronto: enamel, 175 lb., $113.65; paint, 360 gal., $995.20; sundry small supplies, $47.06; less discount, $19.90 ..... 1,136 01
Goodyear Tire & Rubber Co. of Canada, Ltd., Ottawa: cord tires, 8, $197.26; truck tires, 6, $321.48; sundry small supplies, $46.11 ..... 564 85
Grinnell Co. of Canada, Ltd., Montreal, sundry plumbing supplies 1,247 41
Gunn, Langlois & Co., Ltd., Montreal: butter, 1,232 lb., $461.72; eggs, 510 doz., $184.80; lard, 780 lb., $128.70; less express, $3.54 ..... 771 68
Harris Abattoir Co., Ltd., Montreal: beef, 82,446 lb., $4,645.45; butter, 280 lb., $98; mutton, 4,122 lb., $353.75; less express, $1.92 ..... 5,095 28
Hepburn, John T., Ltd., Toronto, boiler feed pump and vacuum pump 1,040 00
Horn Bros. Woollen Co., Ltd., Lindsay, grey wool blankets, 400 at $3.10 ..... 1,240 00
Hospitals for the Insane, maintenance of convicts, 12 m. to Mar. 31, 1924: Guelph, at $10.50 per w., $546; St. Michel-Archange, Mastai, at $5 per w., $520 ..... 1,066 00
Hudon & Orsali, Ltd., Montreal: beans, 50 bags, $320.83; sundry groceries, $352.20 ..... 673 03
Hygiene Products, Ltd., Montreal: disinfectant, 500 gal., $785; barrels, 3, $7.50; sales tax, $27.90 ..... 820 40
Imperial Oil, Ltd., Montreal: fuel oil, 2,116 gal., $299.46; gasoline, 4,080.5 gal., $1,160.89; sundry oil and grease, $354.79; less empty barrels returned, 27, $184.55 ..... 1,630 59
Imperial Radiator Co., Ltd., St. Catharines, radiators, 64 ..... 638 39
Jenkins Bros. Ltd., Montreal: discs, 168, $16.90; valves, 135, $721.65; sales tax, $39.24 ..... 777 79
Kingston Milling Co., Ltd.: flour, 310 brl. at $4.90, 310 brl. at $5.52 ..... 3,230 20
Kingston Penitentiary: shirts, 16 doz., $240; standard cell barriers, 72, $4,417.63; sundry small supplies, $626.04 ..... 5,283 67
Lalonde, A., Montreal, potatoes, 1,000 bags 1,250 00
Lamontagne, Ltd., Montreal: harness, 8 sets, $558.96; sundry small supplies, $221.94 ..... 780 90
Laporte, Martin, Ltd,, Montreal: beans, 176 bush., $578.20; butter, 280 lb. at 32c.; sundry groceries, $188.62 ..... 856 42
Leslie, A. C. & Co., Montreal: Canada plate, 21 boxes at $5.75; charcoal tin plates, 11 boxes, $105.75; lump alum, 950 lb., $37.05; pig lead, 2,045 lb., $148.50; tin, 841 lb. at 45½c 794 71
McGillis, Alex. D. & Co., Montreal: potatoes, 494.9 bags at $1.45; less freight, $196.12 ..... 521 48
McGrath Lumber Co., Ottawa, lumber, 23,000 ft 1,622 00
Marcil, J. A. & Co., St. Michel Station, potatoes, 460 bags at $1.30 ..... 598 00

St. Vincent de Paul Penitentiary—Continued $ cts.
Pénitencier de Saint-Vincent de Paul—Suite

Miscellaneous Expenses—Continued—*Dépenses diverses*—Suite

Mathewson's Sons, Montreal: coarse salt, 525 bags, $606.25; molasses, 2,523 gal., $1,947.75, tea, 500 lb. at 47c.; sundry groceries, $673.33 ..... 3,462 33
Maxwell, E. J., Ltd., Montreal: black walnut, 1,031 ft., $345.82; mahogany, 521 ft., $156.30 ..... 502 12
Minto Coal Co., Ltd., coal, 137.3 tons at $8.01 ..... 1,099 77
Montreal Cottons, Ltd., Valleyfield: farmer's satin, 839 yd., $350.45; silesia, 606 yd. at 30c., sales tax, $6.94; less discount, $11.97 ..... 527 22
Montreal Light, Heat & Power Consolidated: power supplied, 12 m. to Mar. 31, 1924, $6,397.80; underpaid, 1922-23, $1,127.46 ..... 7,525 26
Moody, Matthew & Sons Co., Terrebonne: potato digger, $90; thresher, $375; sundry repairs and supplies, $479.47 ..... 944 47
Northern Electric Co., Ltd., Montreal, sundry electrical supplies 1,513 52
Nova Scotia Textiles, Ltd., Windsor, underwear, 160 doz. at $10.50 ..... 1,680 00
Ogilvie Flour Mills Co., Ltd., Montreal: barley meal, 25½ tons at $38; bran, 25 tons at $27; cornmeal, 350 brl. at $4.10; flour, 305 brl. at $5.40, 325 brl. at $5.15; rolled oats, 167½ brl., $968; shorts, 45¼ tons, $1,332.50; less, discount, $39.75, freight, $169.32 ..... 8,491 18
Otis-Fenson Elevator Co., Ltd., Toronto, hand power elevator 540 00
Ottawa Car Manufacturing Co., Ltd., sundry motor supplies 628 12
Peck Rolling Mills, Ltd., Montreal: iron and steel, 32,372 lb., $990.98; nails, 19 kegs, $64.76; sales tax, $4.61 ..... 1,060 35
Peterborough Cereal Co., Ltd., flour, 300 brl. at $5.60 ..... 1,680 00
Phillips, Eugene F., Electrical Works, Ltd., Montreal, sundry electrical supplies. 1,308 87
Post Office Department, Ottawa, tweed, 500 yd. at $1.25 ..... 625 00
Racine, Alphonse, Ltd., Montreal. canvas, 600 yd. at 20c.; lining, 409 yd., $140.24; towelling, 2,001½ yd. at 22c.; sundry small supplies, $41.84; less discount, $28.02 ..... 714 39
Racine, J. S. and Elenore Levesque, St. Vincent de Paul, lot, 26,760 sq. ft. with stone and brick house, acquired for deputy warden's residence 15,000 00
Robertson, James Co. Ltd., Montreal, sundry plumbing supplies 5,128 41
Robertson, Thomas & Co., Ltd., Montreal, sundry plumbing supplies 2,677 00
Robillard, Moise, St. Vincent de Paul, milk, 2,557 gal 767 11
Rosamond Woollen Co., Almonte, serge, 876 yd 2,233 38
St. Lawrence Sugar Refineries, Ltd., Montreal, sugar, 380 bags 3,831 20
Stanfield's, Limited, Truro: underwear, 110 doz. at $11; sales tax, $72.60 ..... 1,282 60
Steel Co. of Canada, Ltd., Montreal: iron, 3,016 lb., $103.40; nails, 32 kegs, $144.09; steel, 15,699 lb., $507.05; white lead 2,000 lb., $235.20; wire, 4,095 lb., $192.33; sundry small supplies, $243.80 ..... 1,425 87
Tremblay, F. & Co., Montreal: lumber, 60,305 ft., $2,499.73, sales tax, $50.05.. 2,549 78
United Shoe Machinery Co. of Canada, Ltd., Montreal, sundry small supplies. 531 13
Wallace & Tiernan, Ltd., Toronto: manual control solution feed chlorinator, $877.25; services of engineer supervising installation, $67.35 ..... 944 60
Williams & Wilson, Ltd., Montreal: motor driven pipe threading machine, $865; sundry machinery and supplies, $1,119.88 ..... 1,984 88
Department of Public Printing and Stationery, Ottawa: printing, $467.64; stationery, $1,048.32 ..... 1,515 96
Travel given under names in General Account (page L—30) 1,321 00
Salaries at Ottawa (see correspondence) 263 54
Accounts under $500: Air cell pipe covering, $290.79; bookbinder's supplies, $184.55; books, $601.03; brick, $110; brushes, $165.09; caps and hats, $283.77; cartridges, $399.53; chapel supplies, $313.55; cinema, $200; club bag frames, $139.13; crescent soda, $310.80; customs duty, $497.30; cutlery, $162.29; driving buggy, $110; drug supplies, $1,135.25; disinfectant, $181.44; dry goods, $877.12; electrical supplies, $1,782.07; expenses packing and shipping S.C.R. goods, $144.74; farm wagons, (2), $453; firebrick, $352.83; fish, $679.85; glass, $375.14; gloves and mitts, $304.60; groceries, $2,902.02; hardware, $1,288.16; handcuffs and leg irons, $243; horses, (2), $450; hose, $147.64; iron, $141.44; khaki cloth, $453.38; labour, $171.20; leather, $2,214.56; legal services, $146.30; locks and keys, $489.38; lumber, $1,077.77; lump alum, $301.96; machinery and sundry parts, $3,501.57; manure, $480; mattress felt, $261.69; milk, $362.69; mugs and milk pans, $428.80; motor supplies, $346.16; oil, $308.01; paint and varnish, $1,636.44; paper, $324.77; plumbing supplies, $876.78; medical services, $183; rails and fish plates, $377.75; rice root, $118;

St. Vincent de Paul Penitentiary—Concluded $ cts.
Pénitencier de Saint-Vincent de Paul—Fin

Miscellaneous Expenses—Concluded—*Dépenses diverses*—Fin

Accounts under $500—*Concluded*
revolvers, $243.53; sand, $242.98; seeds, $364.86; shirts, $463.98; services and expenses of engineer, $119.30; slab wood, $273.63; shoe lasts, $247.45; soap, $315.83; surveying penitentiary property, $106.73; steel, $753.20; subscriptions, $209.90; repairs, $437.53; thread, $247.83; tile, $299.25; tires, $362.02; tobacco, $579.50; truck parts, $640.39; tooth brushes, $232.80; type, $104.22; vegetables, $397.50; veterinary services, $283.09; welding, $327.53; sundry supplies, $1,566.54 ..... 38,105 93
Accountant's disbursements ($8,740.30)—
Discharge allowance to convicts (247) 1,964 00
Expenses *re* escaped convicts, $357.66; express, $280.28; freight, $3,949.45; postage, $252.50; telegrams, $102.99; telephone, $289.60; transferring convicts, $391.30; travel, $895.57; sundry small outlay, $256.95..... 6,776 30

408,992 80

LESS—Charged to Provisional Bonus Allowance, Vote 435..... 30,844 99
Sales to officers 216 55
Customs duty, freight, etc..... 281 68
31,343 22

Total. 377,649 58

Dorchester Penitentiary—Pénitencier de Dorchester

Salaries of Staff and Provisional Bonus Allowance—Traitements du personnel et boni provisoire de cherté de vie ($101,524.63)

Warden, W. Meighen, $2,295; deputy warden, C. S. Elsdon, $2,070; surgeons, Dr. J. F. Teed, $3,000, Dr. S. Gatt, substitute, $125; chaplains, Rev. P. P. Dufour, salary, $1,500, bonus, $261, Rev. C. K. Hudson, salary, $1,500, bonus, $261; accountant, C. S. Starratt, salary, $1,158.39, bonus, $30.48; clerical assistants (5), salary, $6,945, bonus, $986.50; steward, F. O. Chapman, salary, $1,545, bonus, $216.75; assistant stewards (2), salary, $837, bonus, $239.75; engineer, C. Baylie, salary, $2,100, bonus, $60; assistant engineers (3), salary, $4,105, bonus, $797.25; hospital nurses (2), salary, $1,140, bonus, $175.73; matrons (3), salary, $417.48, bonus, $72.02; fireman, E. Lane, salary, $1,200, bonus, $297; organists (2), $200..... 33,535 35
Chief trade instructor, J. J. Kane, salary, $183.87, bonus, $12.15; industrial guards (8), salary, $9,731.67, bonus, $2.234.18; chief keeper, E. H. Cummings, salary, $1,860, bonus, $69; keepers (5), salary, $6,720, bonus, $1,395; guards (40) salary, $36,444.43, bonus, $9,338.98..... 67,989 28

Gratuities—Gratifications

C. P. Babcock, guard, 6 y. 8 m. 10 d., $419.41; J. J. Kane, chief trade instructor, 16 y. 3 m. 17 d., $2,069.35; C. S. Starratt, accountant, 18 y. 1 m. 3 d., $2,962.39 ..... 5,451 15

Miscellaneous Expenses—Dépenses diverses ($126,570.77)

Anglo Canadian Chemical Co., St. John: potash, 7 tons, $278.50; slag, 14 tons, $301; sundry small supplies, $153.45..... 732 95
Anglo Canadian Leather Co., Ltd., Toronto, leather, 6,010 lb. at 37½c..... 2,253 76
Asbestos Manufacturing Co., Ltd., Quebec: asbestoslate shingles, 60 squares, $730.38; roofing paper, 25 rolls at $5; sales tax, $62.90; sundry small supplies, $192.87 ..... 1,111 15
Baird & Peters, St. John: beans, 25 sacks at $6.80; molasses, 177 gal. at 76½c.; sundry groceries, $530.36 ..... 835 76
Bathurst Co., Ltd., spruce, 19,048 ft..... 758 10
Beardmore & Co., Montreal: leather, 2,649½ lb., $911.88, 4,564¾ ft., $1,184.39; sales tax, $80.87; sundry small supplies, $7.80..... 2,184 94
Blacklock, A., John & Smith, Little Shemogue, steers, 30..... 1,096 20
Cameron, Campbell, New Glasgow, horses, 2..... 534 50

Dorchester Penitentiary—Continued—**Pénitencier de Dorchester**—Suite	$ cts.
Miscellaneous Expenses—Continued—*Dépenses diverses*—Suite	
Canada Cement Co., Ltd., Montreal: cement, 250 brl. at $4.03, 2,000 brl. at $3.91; sales tax, $30.71; less, discount, $225, freight, $2,165.67, empty sacks returned, 7,459, $1,491.80	4,975 74
Carritte Company, St. John: shingles, 72½ squares, $722.48; freight, $80.35; sundry small supplies, $87.11	889 94
Christie Woodworking Co., Ltd., St. John, lumber, 11,379 ft	1,019 77
Cumberland Railway & Coal Co., Springhill, coal, 2,686.85 tons at $7.25	19,479 70
Dobson, Frank L., Dorchester, stone, 378.14 tons at $6	2,268 85
Dominion Flour Mills, Ltd., Montreal: flour, 255 brl. at $5.48, 300 brl. at $5.28	2,981 40
Dominion Textile Co., Ltd., Montreal: cotton, 693 yd., $150.04; duck, 1,522 yd., $458.79; shirting, 628 yd., $133.55; sales tax, $20.51	762 89
Forbes, R. Co., Ltd., Hespeler: yarn, 1,300 lb., $750.50; sales tax, $20.88	771 38
Fraser Companies, Ltd., Edmundston: shingles, 190½ M at $5.35; spruce, 13,609 ft. at $42 per M; less freight, $78.37	1,512 39
Grinnell Company of Canada, Ltd., Montreal, sundry plumbing supplies	663 18
Gunns, Limited, Toronto: beef, 4,444 lb. at $7.15 per 100 lb., 15,042 lb. at $8.10; sundry small supplies, $105.35	1,641 50
Harris Abattoir Co., Ltd., Montreal: beef, 7,693 lb., $479.71; sundry small supplies, $51.74	531 45
Hennessy, James, River Hebert, horses, 2	550 00
Hobbs Manufacturing Co., Ltd., Montreal, glass	559 77
Imperial Oil, Limited, St. John: gasoline, 3,695.5 gal., $1,081.29; oil, 1,689.5 gal., $568.36; sundry small supplies, $47.95	1,697 60
Jessop, Wm. & Sons, Ltd., Toronto, steel, 4,494 lb	515 69
Kingston Penitentiary: brooms, 24½ doz., $141.53; cell barriers, $997.67; sundry small supplies, $316.33	1,455 53
Lake of the Woods Milling Co., Ltd., Montreal: bran, 6 tons at $31.90; cornmeal feed, 80 bags at $2.50; flour, 100 bags at $3.13; shorts, 14 tons at $34.90; less discount, $10	1,183 00
McArthur Beltings, Ltd., Brockville, belting, 795 ft	749 66
Maple Leaf Milling Co., Ltd., Toronto: bran, 7 tons at $32; cornmeal, 5 tons at $48; shorts, 13 tons at $34; less freight, $1.96	904 04
Matheson, I. & Co., Ltd., New Glasgow: steel roof trusses with purlines, $2,200; wrist pin brasses, 1 set, $17.50	2,217 50
Montreal Cottons, Ltd., Valleyfield: italian, 808½ yd., $326.59; silesia, 717 yd., $183.08; sales tax, $14.93; less discount, $11.62	512 98
Morrison, Limited, Amherst: beans, 7,080 lb. at 5¾c.; butter, 200 lb. at 38c.; molasses, 365 gal. at 81c.; sugar, 15 bags at $10.22; sundry groceries, $605.15	1,537 20
Murray & Gregory, Ltd., St. John: lumber, 51,873 ft., $1,970.82; sales tax, $59.13	2,029 95
National Defence Department, Ottawa: tobacco, 3,000 lb. at 40c.; sundry small supplies, $83.24	1,283 24
National Iron Corporation, Ltd., Toronto: iron pipe, 1,668 ft., $1,874.40; sundry small supplies, $97.71	1,972 11
Nova Scotia Steel & Coal Co., Ltd., New Glasgow: steel, 27,670 lb. at $3.25 per 100 lb., 1,900 lb. at $3.65	968 63
Nova Scotia Textiles, Ltd., Windsor, underwear, 199½ doz. at $10.50	2,094 75
Ogilvie Flour Mills Co., Montreal: bran, 4 tons at $31.40; cornmeal, 4 tons at $43.50; rolled oats, 39 brl., $285.63; shorts, 17 tons at $32.40	1,136 03
Palmer's, Limited, Dorchester: lumber, 6,600 ft. at $25 per M; potatoes, 79½ bush., $37.37; sundry small supplies, $535.40	737 77
Peck Rolling Mills, Ltd., Montreal: iron, 3,504 lb., $128.77; nails, 53 kegs, $209.70; steel, 6,607 lb., $255.42; sales tax, $12.89; less freight, $32.67	574 11
Pedlar People, Ltd., Oshawa, metal building material	569 80
Post Office Department, Ottawa, serge, 700 yd. at $1.25	875 00
Proctor & Gamble Distributing Co. of Canada, Toronto: soap, 100 boxes at $2.85, 5,442 lb., $411.06; less discount, $8.50	687 56
Ramsay, A. & Son Co., Montreal: paint, 3,950 lb., $389.16; turpentine, 43¾ gal., $70.43; sundry small supplies, $74.37	533 96
Rhodes, Curry, Ltd., Amherst, lumber, 4,935 ft	1,161 85
Robertson, James, Co., Ltd., Montreal, sundry plumbing supplies	1,253 36
St. Lawrence Sugar Refineries, Ltd., Montreal, sugar, 171 sacks	1,733 42

Dorchester Penitentiary—Concluded—**Pénitencier de Dorchester**—Fin	$	cts.
Miscellaneous Expenses—Concluded—*Dépenses diverses*—Fin		
Sumner Co., Ltd., Moncton: brick, 12 M at $19; lime, 94 casks at $5.20; sales tax, $13.68; sundry small supplies, $1,701.29	2,431	77
Thompson, B. & S. H. & Co., Ltd., Montreal: celotex, 10,034 sq. ft. at 6c.; oil, 8 gal., $29.50; freight, $51.02; sales tax, $36.12	718	68
Trustees of School District No. 2, Dorchester, annual grant	500	00
Department of Public Printing and Stationery, Ottawa: printing, $286.56; stationery, $532.85	819	41
Travel under names in General Account (page L—30)	670	00
Salaries at Ottawa (see correspondence)	945	97
Accounts under $500: books, $297.40; brick, $255.50; brushes, $187; caps and hats, $357.25; coal, $707.31; crescent soda, $208.04; dental services, $469; drug supplies, $822.66; dry goods, $2,708.74; electrical supplies, $945.55; fish, $386.85; glass, $396.89; groceries, $3,179.49; hardware, $3,573.81; iron and steel, $2,031.08; leather, $941.42; lime, $359.25; limestone, $411.45; legal services, $95.60; lumber, $1,578.61; locks and keys, $483.68; maintenance in hospital, $193.68; Marsh assessment, $229; marble dash, $459.05; motor and truck supplies, $1,028.33; mitts and gloves, $145.60; machinery and parts, $1,918.66; paint and varnish, $1,787.78; paper, $272.61; oil, $132.54; medical services, $230; plumbing supplies, $981.71; pig lead, $211.33; rent of siding and repairs, $220.32; roofing cement, $332.02; sand, $488.59; seeds, $471.40; shirts, $209; spectacles, $161.40; steers (6), $180; slag, $416; subscriptions, $202.35; telephone exchange service, $146.40; tea, $460; tobacco, $910.75; tires, $248.13; thread, $291.73; tooth brushes, $128.40; sundry supplies, $1,238.25	34,091	61
Accountant's disbursements ($9,893.27)—		
Discharge allowance to convicts (202)	2,686	25
Customs duty, $444.18; express, $383.18; freight, $4,805.02; postage, $283; telegrams, $141.75; telephone messages, $55.12; transferring convicts, $837.21; travel, $158.82; sundry small outlay, $98.74	7,207	02
	233,546	55
Less—Charged to Provisional Bonus Allowance, Vote 435	16,546	03
Sales to officers	203	89
Customs duty, freight and tobacco	852	59
	17,602	51
Total	215,944	04

Manitoba Penitentiary—Pénitencier du Manitoba

Salaries of Staff and Provisional Bonus—Traitements du personnel et boni provisoire de cherté de vie ($89,605.69)

Wardens, H. W. Cooper, $2,145, W. Meighen, $765; deputy warden, W. C. Abbott, $2,040; surgeons, Dr. J. J. McFadden, $2,880, Dr. A. N. MacLeod substitute, $400.93; chaplains, Rev. S. W. L. Stewart, salary, $1,500, bonus, $261, Rev. W. J. Heffron, $1,500; accountant, J. A. Macdougall, salary, $2,010, bonus, $60.75; clerical assistants (4), salary, $5,340, bonus, $600; stewards (2) salary, $1,475, bonus, $110.94; assistant steward, G. Linklater, salary, $1,260, bonus, $297; engineer, W. H. Shead, salary, $2,098, bonus, $60; assistant engineer, D. MacLean, salary, $1,365, bonus, $279; hospital nurses (2), salary, $2,235, bonus, $607.50; firemen (2), salary, $139.35, bonus, $14.56; organist, M. Kelpin, $100	29,544	03
Chief trade instructor, S. F. Bloomfield, salary, $1,800, bonus, $119; industrial guards (13), salary, $9,946.74, bonus $2,717.50; chief keeper, Thos. Clayton, salary, $1,620, bonus, $162; keepers (4), salary, $5,225, bonus, $1,129.50; guards (39), salary, $30,520.35, bonus, $6,821.57	60,061	66
Gratuities—Gratifications		
G. O. Aiken, guard, 3 y. 6 m., $166.25; E. Freeman, steward, 37 y. 11 m., $5,312.50; T. P. Kirk, guard, 5 y. 7 m., $308.33; W. R. Meade, guard, 9 y. 10 m. 10 d., $772.88	6,559	96

Manitoba Penitentiary—Continued—**Pénitencier du Manitoba**—Suite	$ cts.
Miscellaneous Expenses—Dépenses diverses ($133,471)	
Anglo Canadian Leather Co., Ltd., Toronto, leather, 2,702 lb. at 37½c.....	1,013 25
Ashdown, J. H. Hardware Co., Ltd., Winnipeg: copper, 318 lb. at 36c.; iron pipe, 1,860 ft., $721.76; sundry hardware, $725.04.....	1,561 28
Beardmore & Co., Toronto: leather, 2,971¼ ft., $635.76, 3,282 lb., $1,497.94; sales tax, $92.88; sundry small supplies, $60.52.	2,287 10
Bell, Wm. G. & Co., Winnipeg, customs duty.....	580 85
Campbell Bros. & Wilson, Ltd., Winnipeg: corn syrup, 2,092 lb., $128.14; sugar, 35 sacks, $358.43; sundry groceries, $598.34.	1,084 91
Caldwell, Boyd & Co., Ltd., Perth, khaki melton cloth, 193¼ yd. at $3.....	579 75
Canada Cement Co., Ltd., Winnipeg: cement, 1,000 brl. at $3.95, 1,400 brl. at $3.80; less, discount, $240, freight, $630, empty sacks returned, 6,466, $1,293.20	7,106 80
Canadian Cottons, Ltd., Montreal, denim, 1,495¼ yd.....	611 51
Canadian Pacific Railway Co., freight.....	1,404 74
Colvin, Fred J., Winnipeg, steers, 25 at $30.70.....	767 50
Crane, Limited, Winnipeg, sundry plumbing supplies.....	2,621 81
Crown Coal Co., Ltd., Edmonton, coal, 1,288.85 tons at $3.80 (see correspondence).	4,897 64
Dominion Bridge Company, Ltd., Winnipeg, steel, 2,080 angles.....	781 00
Empire Coal Co., Ltd., Winnipeg, coal, 75.9 tons at $17.10.....	1,297 90
Forbes, R. Co., Ltd., Hespeler: yarn, 950 lb., $580; sales tax, $10.44.....	590 44
Frost, Steel and Wire Co., Ltd., Hamilton, wire fencing, posts and gates.	1,935 20
Gordon, Ironside & Fares Packers, Ltd., Winnipeg: beef, 29,427 lb., $1,513.10; butter, 600 lb. at 39c.; eggs, 180 doz. at 27½c.; less express, $3.32.....	1,793 28
Hooker, F. W., Selkirk: lumber, 16,452 ft., $1,021.33; shingles, 5 M, $25	1,046 33
Hospitals for the Insane, maintenance of convicts, 12 m. to Mar. 31, 1924: Guelph, at $10.50 per w., $582; Ponoka, at $1 per d., $732; Selkirk, at $1 per d., $366; sundry clothing, $48.25.	1,728 25
Imperial Oil, Ltd., Winnipeg, gasoline, 1,773 gal., $442.19; grease, $44.83; oil, 2,007 gal., $586.30.	1,073 32
Jenkins Bros. Ltd., Montreal: discs, 98, $9.52; valves, 93, $541.13; freight, $2.49.	553 14
Jessop, Wm. & Sons, Ltd., Toronto, steel, 39,515 lb.....	4,023 31
Jobin, Marrin Co., Ltd., Winnipeg: beans, 3,500 lb., $202.50; sugar, 60 sacks, $679.50; syrup, 5,418 lb., $314.78; sundry groceries, $905.38.....	2,102 16
Kingston Penitentiary: brooms, 24 doz., $144.18; shirts, 6 doz., $90; standard beds, $1,416.16; sundry small supplies, $632.92.	2,283 26
McPhail, A. C., Brandon, horses, 2 teams.....	700 00
Macdonald, W. C., Reg'd., Montreal, tobacco, 600 lb.....	520 00
Manitoba Gypsum Co., Ltd., Winnipeg: cement, 264 brl. at $10; lime, 6 tons, $77.60; plaster, 1 ton, $24.10; less freight, $634.42.....	2,107 28
Miller-Morse Hardware Co., Ltd., Winnipeg: glass, 25 cases, $196; heaters, 3 at $33; nails, 41 kegs, $207.55; sundry hardware, $664.87.....	1,167 42
North American Lumber & Supply Co., Ltd., Winnipeg: fence posts, 4,864 at 15c ; lumber, 127,551 ft., $5,986.88; wagon tongues, 12, $40.92; sales tax, $200 01.....	6,957 41
Northern Electric Co., Ltd., Winnipeg, sundry electrical supplies..	899 14
Nova Scotia Steel & Coal Co., Ltd., Sydney: steel, 46,156 lb., $1,678.28; less freight, $645.40.....	1,032 88
Nova Scotia Textiles, Ltd., Windsor, underwear, 69½ doz. at $10.50.....	729 75
Peck Rolling Mills, Ltd., Montreal, steel, 39,522 lb.....	1,083 75
Pedlar People, Ltd., Oshawa: floortyle, 665 ft., $191.19; metal lath, 400 sq. yd., $122.33; steelcrete, 4,131 sq. ft., $203.16; sundry small supplies. $90.83.....	607 51
Progressive Products, Inc., Minneapolis: needle and owl shoe stitcher, $571.31; sundry small supplies, $29.05.....	600 36
Robertson, James, Co., Ltd., Montreal, sundry plumbing supplies.....	15,209 36
Robin Hood Mills, Ltd., Moose Jaw: flour, 300 brl. at $4.65; rolled oats, 65 sacks, $163 34.....	1,558 34
Rosamond Woollen Co., Almonte, khaki serge, 522 yd.....	1,393 43
Saskatchewan Penitentiary: harness, 2 sets, $201.50; potatoes, 987 bush., $246.75; freight, $283.63.....	731 88
Stony Mountain School District, annual grant, 1923.....	750 00
Swift Canadian Co., Ltd., Winnipeg: beef, 8,028 lb., $406.34; butter, 1,500 lb., $538; eggs, 420 doz., $156.60; lard oil, 5 lb., $1; liver, 2,619 lb. at 3c.; sausage, 1,805 lb. at 8c.....	1,324 91
Waterous Engine Works Co., Ltd., Brantford, boiler, complete.....	2,075 50

Manitoba Penitentiary—Concluded—**Pénitencier du Manitoba**—Fin	$	cts.
Miscellaneous Expenses—Concluded—*Dépenses diverses*—Fin		
Williams & Wilson, Ltd., Montreal: drill, $678; pipe threading and cutting machine, $722; sundry small supplies, $201.77	1,601	77
Winnipeg City: electric light and power supplied, 12 m. to Mar. 31, 1924, $2,936.90; heaters, 4, $93.50; less light furnished officers, $89.97	2,940	43
Wood, Vallance, Ltd., Winnipeg, sundry hardware	1,497	19
Department of Public Printing and Stationery, Ottawa: printing, $165.31; stationery, $489.30	654	61
Travel given under names in General Account (page L—30)	670	00
Accounts under $500: blankets, $481; boiler compound, $119.20; books, $197.09; brushes, $176.52; bull, $110; cinema and rent of films, $247.90; caps and hats, $157; coal, $297.50; crating, $157.73; drug supplies, $783.37; drygoods, $1,716.56; electrical supplies, $942.88; enamel ware, $335.50; feed, $159.96; fencing and gates, $185.33; freight, $120.42; glass, $217.83; gloves and mitts, $114.08; groceries, $2,943.67; hardware, $1,148.85; horses, $550; ice, $267.30; leather, $1,448.68; leather belting, $326.60; lime, $568.63; machinery and sundry parts, $2,728.17; motor supplies, $1,265 68; paint and varnish, $534.47; paper, $163.91; plumbing supplies, $1,436.60; medical services, $300.15; revolvers, $100.20; saddlery, $132; sash weights, $228; seeds, $289.13; soap and washing soda, $864; steel, $885.08; subscriptions, $219.69; thread, $696.18; threshing grain, $321.60; tobacco, $351; wall paper, $324.25; wire mesh, $360.16; wood, $647.97; sundry supplies, $1,469.30	27,091	14
Accountant's disbursements ($15,842.21)—		
Discharge allowance to convicts (78)	958	30
Customs duty, $551.71; expenses *re* escaped convict, $117.41; express, $286.35; freight, $11,923.56; police duty in hospital, $62.50; postage, $132; removal expenses of T. Clayton from Kingston, $406.94; telegrams, $226.99; telephone, $142.45; transferring convicts, $692.78; travel, $262.62; sundry small outlay, $78.60	14,883	91
	229,636	65
Less—Charged to Provisional Bonus Allowance Vote 435	13,243 70	
Sales to officers	255 26	
Freight	68 42	
	13,567	38
Total	216,069	27

Saskatchewan Penitentiary—Pénitencier de la Saskatchewan

Salaries of Staff and Provisional Bonus Allowance—Traitements du personnel et boni provisoire de cherté de vie ($103,635.29)

Warden, W. J. Macleod, $3,420, deputy warden, R. Wyllie, $2,400; surgeon, Dr. J. S. Chisholm, $1,800; chaplains, Rev. J. I. Strong, $1,000, Rev. J. H. Brodeur, $1,000; accountant, L. G. Carrier, salary, $2,280, bonus, $60; clerical assistants (4) salary, $5,655, bonus, $810; stewards (3) salary, $1,815.33, bonus, $328.46; assistant steward, J. Dalton, salary, $293.23, bonus, $85.52; engineer, D. Malcolmson, salary, $2,100, bonus, $60; assistant engineer, A. M. Steinman, $1,470; hospital nurse, G. Eggleston, salary, $926.13, bonus, $270.12; fireman, J. Dussault, salary, $1,140, bonus, $315; organists (3), $199.83	27,428	62
Chief trade instructor, R. M. Allan, salary, $1,800, bonus, $119; industrial guards (11), salary, $11,785.65, bonus, $2,388.58; chief keeper, P. Doolan, salary, $1,980, bonus, $63; keepers (4), salary, $5,355, bonus, $1,120.50; guards (50) salary, $40,199.42, bonus, $11,395.52	76,206	67
Gratuity—Gratification		
Charles Henry Green, guard, 5 y. 9 m. 29 d	332	95
Miscellaneous Expenses—Dépenses diverses—($209,427.22)		
Adams Bros. Harness Manufacturing Co., Ltd., Saskatoon: harness sewing machine, $300; sundry small supplies, $799.64	1,099	64
Ahearn & Soper, Ltd., Ottawa, sundry electrical supplies	1,754	58
Anglo Canadian Leather Co., Ltd., Toronto, leather, 4,431 lb	1,631	27

Saskatchewan Penitentiary—Continued $ cts.
Pénitencier de la Saskatchewan—Suite

Miscellaneous Expenses—Continued—*Dépenses diverses*—Suite

Ashdown, J. H. Hardware Co., Ltd., Saskatoon: mortar colour, 2,400 lb., $144; sundry hardware, $657.96 ..... 801 96
Barrett Company, Ltd., Montreal: roofing, 340 rolls at $3.07; roofing cement, 206 gal., $156.84; sundry small supplies, $94; less,—discount, $24.54, freight, $184.80 ..... 1,085 30
Beardmore & Co., Toronto: leather, 6.167½ ft., $1,557.61, 4,863 lb., $1,873.54; sales tax, $153.87; sundry small supplies, $31.62; less freight, $12.11 ..... 3,604 53
Belding-Corticelli, Ltd., Montreal: thread, 49.53 boxes, $807.83; sales tax, $35.31 843 14
Brandram-Henderson, Ltd., Winnipeg: boiled linseed oil, 82.78 gal. at $1.50; cream frescota, 4,500 lb. at $8.40 per 100 lb.; white enamel, 40 gal. at $2.81; sundry small supplies, $102.36 ..... 716 93
Cameron & Heap, Ltd., Prince Albert: beans, 2,400 lb., $150; chicory coffee, 1,684 lb. at 23c.; corn syrup, 2,494 lb., $190.20; sugar, 245 sacks, $2,665.61; sundry groceries, $1,135.51 ..... 4,528 64
Canada Cement Co., Ltd., Winnipeg: cement, 1,200 brl. at $4.60, 2,000 brl. at $4.45; less,—discount, $320, freight, $4,606, empty sacks returned, 4,924, $984.80 ..... 8,509 20
Canadian Allis-Chalmers, Ltd., Toronto, water softening plant 4,585 00
Canadian Cottons, Ltd., Montreal: denim, 3,510¾ yd. at 42½c.; shirting, 1,006 yd. at 29¼c.; cartage, $1.20; less discount, $37.93 ..... 1,749 60
Canadian General Electric Co., Ltd., Winnipeg, sundry electrical supplies 1,283 73
Canadian National Railways, Prince Albert: freight, $24,113.59; rent of siding, $23.45 ..... 24,137 04
Canadian Pipe Organ Co., Ltd., St. Hyacinthe, pipe organ 3,600 00
Codville Company, Ltd., Prince Albert: coffee, 600 lb. at 21c.; milk stock, 2,520 lb., $873.90; salt, 130 sacks, $162; sundry groceries, $1,467.93 ..... 2,629 83
Crane, Limited, Winnipeg, sundry plumbing supplies 1,655 93
Crown Coal Co., Ltd., Edmonton: coal, 776.05 tons at $2, 3,074.4 tons at $3.30; less freight, $96.58 (see correspondence) 11,601 04
Dominion Bridge Co., Ltd., Winnipeg, steelwork and stairs 1,100 00
Dominion Textile Co., Ltd., Montreal: duck, 558¾ yd., $165.32; sheeting, 3,042¾ yd. at 30c.; sales tax, $2.95 ..... 1,081 10
Forbes, R., Co., Ltd., Hespeler: yarn, 600 lb. at 57½c., 1,000 lb. at 58c.; sales tax, $27.84 ..... 952 84
Gainers, Limited, Edmonton, beef, 21,739 lb. at 5¼c 1,141 30
Glidden Company, Ltd., Toronto, paint, 429 gal 999 33
Horn Bros. Woollen Co., Ltd., Lindsay, grey wool blankets, 400 at $3.10 ..... 1,240 00
Hospitals for the Insane, maintenance of convicts: Battleford, April 1, 1923, to Mar. 31, 1924, at 75c. per d., $2,235.75; Fort Qu'Appelle, Nov. 29, 1923, to Mar. 31, 1924, at $2.50 per d., $310; Ponoka, Dec. 18, 1923, to Mar. 31, 1924, at $1 per d., $210; sundry clothing, $303.10 ..... 3,058 85
Imperial Oil, Ltd., Saskatoon: gasoline, 7,055 gal., $2,184.14; grease, 200 lb., $18.05; oil, 2,081.5 gal., $1,204.36 ..... 3,406 55
Imperial Radiator Co., St. Catharines, sundry plumbing supplies 2,314 31
Kerr Engine Company, Ltd., Walkerville, fire hydrants, 12 at $121 ..... 1,452 00
Kingston Penitentiary: shirts, 11 doz., $165; sundry small supplies, $374.45 .... 539 45
Lake of the Woods Milling Co., Ltd., Winnipeg: flour, 210 brl. at $6, 210 brl. at $4.50 ..... 2,205 00
Leslie, A. C. & Co., Ltd., Montreal, pig lead, 10,016 lb. at $9.15 per 100 lb 916 46
London Concrete Machinery Co., Ltd., concrete carts, 6 at $36.57; concrete mixer, complete, $2,272; sundry small supplies, $78.62 ..... 2,570 04
McColl Bros., Ltd., Regina: boiler compound, 4,566 lb. at 16c.; drums, 3 at $10 760 56
McDiarmid Lumber Co., Ltd., Prince Albert: blacksmith coal, 5.165 tons at $24; lumber, 83,148 ft., $5,996.84; plaster, 4 tons, $106; shingles, 18 M at $6; sundry small supplies, $52.72 ..... 6,387 52
McKay, W., Prince Albert: beef, 38,816 lb., $2,002.55; sundry small supplies, $5.70 ..... 2,008 25
Macdonald, W. C., Reg'd., Montreal, tobacco, 1,250 lb 1,184 80
Macdonald-Crawford, Ltd., Saskatoon: beans, 2,400 lb., $138; sugar, 270 sacks, $2,831.45; sundry groceries, $737.07 ..... 3,706 52
Manitoba Gypsum Co., Ltd., Winnipeg: cement, 132 brl. at $10.85; less freight, $486.52 ..... 945 68
Manville Hardware Co., Ltd., Prince Albert: lime, 850 brl. at $3.20; mortar colour, 32¾ brl., $853; nails, 54 kegs, $306.85; plaster, 25 tons at $26.50; sundry hardware, $1,806.20; less freight, $699.78 ..... 5,648 77
Mathewson's Sons, Montreal, tea, 1,513 lb. at 47c 711 11

Saskatchewan Penitentiary—Concluded—**Pénitencier de la Saskatchewan**—Fin	$	cts.
Miscellaneous Expenses—Concluded—*Dépenses diverses*—Fin		
Miller-Morse Hardware Co., Ltd., Winnipeg: manila rope, 444 lb. at 21½c.; sundry hardware, $1,474.80	1,570	26
National Drug & Chemical Co. of Canada, Ltd., Winnipeg, sundry drug supplies	548	86
National Iron Corporation, Ltd., Toronto: pipe, 7,008 ft. at $1.33, 4,102 lb., $180.40; freight, $3,075.66	12,576	70
Neptune Meter Co., Ltd., Toronto, meter, with bell and spigot connection	770	00
North Star Lumber Co., Ltd., Prince Albert, lumber, 76,770 ft	2,573	07
North West Lumber Co., Ltd., Edmonton, lumber, 22,931 ft	850	41
Northern Electric Co., Ltd., Winnipeg, sundry electrical supplies	3,673	18
Nova Scotia Textiles, Ltd., Windsor, underwear, 108½ doz. at $10.50	1,139	25
One Northern Milling Co., Ltd., Prince Albert: bran, 5½ tons, $136.25; flour, 475 bags, $1,296	1,432	25
Peck Rolling Mills, Ltd., Montreal: steel, 79,698 lb., $2,608.56; wire, 2,000 lb., $105.84	2,714	40
Pedlar People, Ltd., Oshawa: lath, 500 sq. yd., $103.50; steelcrete, 49,060 sq. ft., $2,453.30	2,556	80
Post Office Department, Ottawa, serge, 1,218 yd. at $1.25	1,522	51
Prince Albert City: electric light and power supplied, April 1, 1923, to Mar. 31, 1924, $4,016.95; cable, 2,655 ft. at 32½c.; pump diaphragms, 2 at $1; reinforcing steel, 19,280.8 lb. at 3½c	5,556	63
Prince Albert Creamery Co., Ltd.: butter, 2,660 lb., $955.80; buttermilk, 2 gal., 40c.; milk, 8,932 qt. at 12c	2,028	04
Quaker Oats Company, Saskatoon, rolled oats, 206 sacks	568	00
Regal Kitchens, Ltd., Montreal, dough mixer, with motor	735	00
Robertson, James, Co., Ltd., Winnipeg, sundry plumbing supplies	3,584	00
Robertson, Thos., D.D.S., Prince Albert, dental services	520	50
Robertson, Thomas & Co., Ltd., Montreal, sundry plumbing supplies	1,501	85
Robin Hood Mills, Ltd., Moose Jaw, flour, 210 brl. at $4.50	945	00
Robinson, T. D. & Sons, Ltd., Winnipeg: coal, 42.55 tons at $19.75; less freight, $266.45	573	91
Rosamond Woollen Co., Almonte, serge, 667¾ yd	1,669	28
Sinclair & Co., Prince Albert: beef, 15,684 lb. at $4.20 per 100 lb.; sundry small supplies, $16.75	675	47
Steel Company of Canada, Ltd., Montreal: steel, 55,324 lb., $2,492.76; sundry small supplies, $133.49	2,626	25
Trussed Concrete Steel Co. of Canada, Ltd., Walkerville: hyrib, 1,810.67 sq. ft., $179.61; wire mesh, 65,280 sq. ft., $2,681.53	2,861	14
Vulcan Iron Works, Ltd., Winnipeg, boiler tubes, 72	507	44
Department of Public Printing and Stationery, Ottawa: printing, $134.57; stationery, $861.44	996	01
Travel given under names in General Account (page L—30)	670	00
Accounts under $500: books, $508.42; brushes, $249.33; chapel supplies, $361.56; cinema, $200; coal, $130.62; crating, $155.82; drug supplies, $267.91; dry-goods, $1,482.88; electrical supplies, $345.84; express, $431.94; enamelware, $468.45 fire hose, $430.42; glass, $760.19; groceries, $1,629.95; hardware, $1,749.14; hats and caps, $511.23; horses, $400; iron and steel, $879.23; lasts, $340.85; leather, $2,531.74; machinery and sundry parts, $1,598.88; motor and truck parts, $618.02; motor car allowance to warden, $100; meat chopper, $213.45; paint and varnish, $1,426.39; paper, $188.20; piano, $190; locks and keys, $316.87; plumbing supplies, $1,667.51; medical services, $136.50; rug, $124.95; seeds, $258.44; soap, $721.87; subscriptions, $207.47; shirts, $300.96; telephone exchange service, $238; tires, $343.15; thread, $218.57; tobacco, $274.50; tooth brushes, $170.40; twine, $100.50; underwear, $279.84; veterinary services, $149; wire screening, $506; wyandotte cleaner, $382.50; sundry supplies, $1,087.44	25,654	93
Accountant's disbursements ($5,678.28)—		
Discharge allowance to convicts (128)	3,797	55
Customs duty, $263.26; burning brick kiln, $72.80; freight, $36.85; postage, $222; provisions, $69.73; telegrams, $22.10; telephone messages, $14.45; transferring convicts, $827.35; travel, $30.43; sundry small outlay, $121.76	1,880	73
	313,395	46
Less—Charged to Provisional Bonus Allowance, Vote 435	17,026	61
Sales to officers	403	63
	17,430	24
Total	295,965	22

Alberta Penitentiary—Pénitencier de l'Alberta	$ cts.
Cashman, J. J., principal account clerk, 12 m.: salary, $2,280; bonus, $60.....	2,340 00
Gamble, Neil L., Edmonton, painting and repairing "Next-of-Kin Home" and garage.	226 25
Sundry small accounts	9 00
Accountant's disbursements: coal, $13.65; light supplied, $11.40; telegrams, $17.74; telephone, $52.20; sundry small outlay, $26.87.....	121 86
	2,697 11
Less—Charged to Provisional Bonus Allowance, Vote 435.....	60 00
Total.	2,637 11

British Columbia Penitentiary—Pénitencier de la Colombie-Britannique

Salaries of Staff and Provisional Bonus Allowance—Traitements du personnel et boni provisoire de cherté de vie ($78,868.31)

Wardens: W. A. Patchell, $2,145; H. W. Cooper, $735; deputy warden, G. W. Trollope, $1,920; surgeon, Dr. T. B. Green, $1,620; chaplains, Rev. A. E. Vert, salary, $1,500, bonus, $261, Rev. J. Hartman, $1,500; accountant, F. B. Emery, salary, $1,800, bonus, $119; clerical assistants (8), salary, $5,107.73, bonus, $830.24; steward, R. J. Robertson, salary, $1,800, bonus, $119; engineers (2), salary, $2,602.25, bonus, $207.53; assistant engineers (2), salary, $1,257.50, bonus, $138.10; hospital nurse, H. F. Norman, salary, $1,320, bonus, $279; organist H. Mackness, $200.....	25,461 35
Chief trade instructor, J. Imlah, salary, $1,500, bonus, $99.10; industrial guards (8), salary, $4,515.93, bonus, $991.89; chief keeper, P. Devine, salary, $1,710, bonus, $153; keepers (5), salary, $5,970, bonus, $1,308.75, guards (41), salary, $29,536.74, bonus, $7,621.55	53,406 96
Gratuities—Gratifications	
William Currie, engineer, 15 y. 7 m., $2,289.58; James McLellan, industrial guard, 12 y. 5 m. 22 d., $1,147.95; J. Petticrew, guard, 11 y. 2 m., $910; Alexander Wilson, guard, 9 y. 1 m., $691.25.....	5,038 78
Miscellaneous Expenses—Dépenses diverses ($66,592.58)	
Anderson & Lusby, New Westminster: coal, 5 tons at $25; steel, 23,300 lb., $964.16; sundry hardware, $561.86	1,651 02
Anglo Canadian Leather Co., Ltd., Toronto, leather, 2.507 lb. at 37½c.....	940 13
Annandale Supply Co., Ltd., New Westminster: beans, 4,500 lb., $213; butter, 448 lb. at 38c.; sundry groceries, $480.28	863 52
Beardmore & Co., Toronto: leather, 1,864 ft., $666.30; sales tax, $36.50.....	702 80
Brackman-Ker Milling Co., Ltd., New Westminster: bran, 9 tons, $234; rolled oats, 12,000 lb., $464.50; seed potatoes, 3½ tons, $140; shorts, 15 tons, $417.50; sundry small supplies, $75.50	1,331 50
British America Paint Co., Ltd., Victoria: turpentine, 83 gal., $158.80; white lead, 4,000 lb., $582.75; sales tax, $15.66; sundry small supplies, $342.34....	1,099 55
Brunette Sawmills, Ltd., New Westminster: lumber, 94,595 ft., $3,583.59; shingles, 40 M., $183; sales tax, $19.52	3,786 11
Burns, P. & Co., Ltd., New Westminster: beef, 8,750½ lb. at 7½c.; butter, 224 lb. at 38c.; eggs, 87 doz. at 40c.....	776 21
Canadian Fairbanks-Morse Co., Ltd., Montreal: pipe threading machine, $495; sundry small supplies, $320.11.....	815 11
Canadian Laundry Machinery Co., Ltd., Toronto, Vento drying tumbler, belt driven	2,684 00
Canadian Yale & Towne Mfg. Co., St. Catherines: keys, $24; locks, 76, $756.24; sales tax, $9.22	789 46
Crane Limited, Vancouver, sundry plumbing supplies.....	1,203 98
Gilley Bros., Ltd., New Westminster: cement, 2,100 brl. at $3.35; flue lining, 375 ft. at 85c.; lime, 50 brl. at $2.75; plaster, 7 tons, $181; sacks, 4,463, $883.80; sales tax, $201; sundry small supplies, $74.80.....	8,831 85
Harkness, W. K., Edmonton, horses, 1 team.....	600 00
Hospital for the Insane, Essondale, maintenance of convicts, April 1, 1923 to Mar. 31, 1924 at $30 per m.....	1,770 00
Imperial Oil, Limited, Vancouver: gasoline, 1,800 gal., $458.10; oil, 383 gal., $138.25; sundry small supplies, $27.23	623 58
Marshall-Wells, B. C., Ltd., Vancouver, sundry hardware supplies.....	861 72
Middlesboro Collieries, Ltd.: coal, 520.15 tons at $6; less switching charges, $51.59	3,069 31

British Columbia Penitentiary—Concluded **Pénitencier de la Colombie-Britannique**—Fin	$	cts.
Miscellaneous Expenses—Concluded—*Dépenses diverses*—Fin		
New Westminster City: electric current supplied, April 1, 1923 to Mar. 31, 1924, $1,152.60; smallpox vaccine points, $4.50	1,157	10
Northern Electric Company, Ltd., Vancouver, sundry electrical supplies	540	65
Nova Scotia Textiles, Ltd., Windsor, underwear, 53 doz. at $10.50	556	50
Ogilvie Flour Mills Co., Ltd., Medicine Hat: flour, 255 brl. at $5.40; less freight, $170.78	1,206	22
O'Neil, Wm. N. Co., Ltd., Vancouver, white glazed wall tile, 840 sq. ft.	570	00
Pacific Meat Market, New Westminster: beef, 7,977 lb. at 9c.; sausage, 370 lb. at 10c	754	93
Swift Canadian Co., Ltd., New Westminster: beef, 16,273 lb., $1,269.51; butter, 392 lb. at 33c.; sausage, 466 lb., $67.20; sundry small supplies, $108.73	1,574	80
Trapp, T. J. Co., Ltd., New Westminster: ready roofing, 75 rolls at $2.20; sundry hardware, $1,044.86	1,209	86
Trussed Concrete Steel Co. of Canada, Ltd., Walkerville: hyrib, 4,004 sq. ft., $396; wire mesh, 20,008 sq. ft. at 4c.; less, discount, $2.56, freight, $366.63	827	13
Welsh, C. A. Ltd., New Westminster: butter, 224 lb. at 43c.; evaporated apples, 1,400 lb., $174; sugar, 49 sacks, $464.25; syrup, 17,040 lb., $1,380.60; sundry groceries, $671.13	2,786	30
Western Canada Flour Mills Co., Ltd., Calgary, flour, 255 brl. at $5	1,275	00
Travel given under names in General Account (page L—30)	670	00
Salaries at Ottawa(see correspondence)	434	75
Accounts under $500: books and subscriptions, $222.77; coal, $459.24; dental services, $109; drug supplies, $353.07; dry goods, $2,083.98; electric current supplied, $231.25; electrical supplies, $491.23; feed, $399; freight, $396.29; gloves, $106; groceries, $1,180.24; hardware, $1,139.09; harness, $150; hats, $107.61; ice, $140.25; leather, $784.54; leather belting $170.45; lumber, $645.94; legal services, $40; machinery and sundry parts, $686.03; motor and truck supplies, $857.20; milk, $217.82; paint and varnish, $157.42; paper, $193.11; plumbing supplies, $129.32; medical services, $55.50; potatoes, $110; seeds, $144.63; shirts, $221.61; shotguns, $201.83; soap, $182.25; thread, $326.84; tobacco, $430.50; truck tires, $180.72; wall paper, $316.89; window shades, $103.49; yarn, $488.75; sundry supplies, $988.71	15,202	57
Department of Public Printing and Stationery, Ottawa: printing, $116.29; stationery, $354.82	471	11
Accountant's disbursements ($4,955.81)—		
Discharge allowance to convicts (102)	1,086	15
Customs duty, $340.76; express, $208.33; freight, $900.72; postage, $126; telegrams, $387.79; telephone, $237.99; tram tickets, $38.50; transferring convicts, $84.58; travel, $22; water supplied, $1,283.86; sundry small outlay, $239.13	3,869	66
	150,499	67
Less—Charged to Provisional Bonus Allowance, Vote 435	12,263 76	
Sales to officers	449 69	
Bedsteads and machinery sold.	740 50	
	13,453	95
Total.	137,045	72

Penitentiaries: General Account—Pénitenciers: Compte général

Creighton, R. R., parole officer, assistance to paroled prisoners	40	94
Sundry small accounts	137	60
Travelling expenses: R. R. Creighton, $835.60; H. C. Fatt, $914.96; W. S. Hughes, $1,532.25; E. R. Jackson, $48.90; W. S. Lawson, $959.45; G. Smith, $701.66; R. F. Uniacke, $330.95	5,323	77
	5,502	31
Less—Travel charged to various penitentiaries	5,323	77
Total	178	54

Public Service Retirement Act, 11-12 Geo. V, Chap. 49
Loi de retraite du service public, 1920

Gratuities under Public Service Retirement Act, 1920, detailed in Part F, Finance Department: Justice, $165.70; Penitentiaries, $2,990	3,155	70

REVENUE—REVENUS $ cts.

Summary—Sommaire

Casual Revenue	21,946 93
Fines and Forfeitures	403 00
Penitentiaries	151,721 31
Total.	174,071 24

Casual Revenue—Revenu Casuel

Exchequer Court Reports, $210.28; Supreme Court Reports, $14,980.09; Sheriff's fees, Yukon, $339.50; Prize Court, $6,413.50; T. McEvoy, bonus refund, 96 cents; salary adjustments, $2.60 ..... 21,946 93

Fines and Forfeitures—Amendes et confiscations

Ontario, $165; Saskatchewan, $10; Alberta, $20; Yukon, Dawson and Whitehorse, $208 ..... 403 00

Penitentiaries—Pénitenciers ($151,721.31)

Kingston: Air Board, $633.39; British Columbia Penitentiary, $320.80; I. Cohen, Kingston (rags, etc.), $2,212.21; Dorchester Penitentiary, $1,465.88; Electoral Officer, ballot boxes made, $787.78; Finance Department, bags made, $918.10; Good Roads, waggons repaired, $133.80; Indian Department, $2,075.59; Interior Department, $3,571.91; Manitoba Penitentiary, $1,191.72; Post Office Department, mail bags made and repaired, $31,976.53, aprons, leggings, etc., $1,005.85; Public Printing and Stationery Department, mail bags, $115.98; Public Works Department, brooms, $289.70; St. Vincent de Paul Penitentiary, $5,267.57; Saskatchewan Penitentiary, $539.45; Royal Canadian Mounted Police, $390.19; bakery, $170.68; brooms, $79.15; vegetables, pork, meat, etc., $961.12; hospital, $238.57; laundry, $295.81; meals, $513; rent, $288; shoes, made or repaired, $1,009.73; suits, made, cleaned or pressed, $405.92; sundry articles made or repaired, $1,915.84; tin and paint, $340.35; sundry small items, $1,487.12 ..... 60,601 74

St. Vincent de Paul: Canadian Pacific Railway, $2,286.75; Dorchester Penitentiary, $323.93; Drug Sales Corporation, $160; Dupuis Freres, Limited, $135.30; Interior Department, $1,124.62; The Kennedy Mf'g. Co., $107.50; Manitoba Penitentiary, $97.80; Montreal Machinery Exchange, $538.19; Public Printing and Stationery, $100; Saskatchewan Penitentiary, $99.56; United Service Club, $135.35; Fred Thompson Co. Ltd., discarded electric motors, $1,175; Westgate Agencies, Reg'd., $209.90; book-binding, $403.98; canning plant, $142.86; club bags and suit cases, $137.60; glue, paint and gasoline, $207.06; gravel and stone dust, $284.46; hospital, $225.31; ice, $438; mattresses, made and filled, $189.01; meals, $1,477; mutton, beef, pork and bacon, $553.88; pigs, live and dressed, $1,658; rent, $1,370; shoes, made or repaired, $1,484.16; suits, made, cleaned or pressed, $782.08; sundry articles made or repaired, $2,283.02; water rates, $1,652.85; sundry small items, $1,857.40 ..... 21,640 57

Dorchester: Colonial Hide Co., $193.82; Dorchester Development Co., light, $2,239.44; Post Office Department, mail bags repaired, $1,349.40; Royal Canadian Mounted Police, $113; bread, $706.90; beef, pork and mutton, $453.84; coal, $2,377.99; gravel and tile, $135.45; ice, $111.96; light, $468.27; hospital, $63.92; meals, $607.28; milk and cream, $783.69; meter rent and water rates, $84.15; motors repaired and washed, $126.10; pigs, $1,022.15; rent, $2,523.97; straw and hay, $185.39; shoes, made or repaired, $375.47; suits, made, cleaned, pressed or repaired, $612.89; sundry articles made or repaired, $876.27; sundry small items, $1,455.53. ..... 16,866 88

Manitoba: Post Office Department, mail bags repaired, $6,762.70; bakery, $368.93; book bindery, $10.07; coal, $162.64; live hogs, pork and beef, $98; hospital, $50.49; ice, $215.35; meal tickets, $2,702.40; milk, $395.25; motor repairs, $80.14; oats and barley, $640.70; rent, $1,277.50; shoes, made or repaired, $275.32; suits made, cleaned, pressed or repaired, $301.60; sundry articles made or repaired, $460.47; sundry small items, $777.42 ..... 14,578 98

REVENUE—Concluded—REVENUS—Fin

Penitentiaries—Concluded—*Pénitenciers*—Fin

Saskatchewan: P. Burns and Co., hogs, $1,380.38; Canada Cement Co., empty sacks, $2,918.60; Prince Albert Creamery, condemned machinery, $425; Stoney Mountain Penitentiary, freight, harness and potatoes, $735.17; Superintendent of Penitentiaries, sales tax, $225.30; bread, $866.22; baskets made, $130.46; cement, $74.62; coal, $1,298.83; hay and straw, $439; harness made, $190.44; hospital, $150.55; ice, $19.20; jam, $285.69; meals, $1,582.68; motor department, $68.96; oats and wheat, $516.16; pork, $203.34; suits made, cleaned or pressed, $449.47; shoes, made or repaired, $679.32; sundry articles made or repaired, $984.17; vegetables, $520.88; sundry small items, $577.70.	14,722	14
Alberta: Crown Coal Co., rent of mine and stable, $475, royalty on coal, $10,310.87; A. Loiselle, rent of lands, $595; Wm. Cornick, root house rent, $30; Red Cross Society, house rent, $100; City of Edmonton, sale of land, being part of Penitentiary Reserve between Jasper Avenue and Saskatchewan river, $7,250; slags, 85 loads, $85.	18,845	87
British Columbia: P. Burns & Co., pigs, $184; H. C. Campbell, hogs, $229.60; Gilley Bros., Ltd., empty sacks, $290; A. C. Marshall & Sons, pigs, $47.50; New Westminster Library, books bound, $72.70; Swift Canadian Co., hogs, $418.28; bread, $418.88; farm, $44.36; garage and cartage, $22.62; hospital, $10.30; lumber, $10.98; meal tickets, $726.24; rent, $640; shoes, made or repaired, $266.92; suits, made, cleaned or pressed, $367.54; sundry articles made or repaired, $365.51; sundry small items, $349.70.....	4,465	13
Total.	174,071	24

NOTE—Refund of previous years, Demobilization, (Prize Court)..... 22,478 80

Vote 34: Penitentiaries; Coal for Manitoba and Saskatchewan Penitentiaries

AUDITOR GENERAL'S OFFICE, September 6, 1924.

SIR, — On November 14th, 1923 I acknowledged the receipt of your letter of November 9th, 1923 in explanation of the purchase of coal by the Manitoba and Saskatchewan penitentiaries at a price per ton in excess of the rate authorized by Order in Council, P.C. 2701 of November 4th, 1920, and I further stated that in my opinion, if new conditions arose necessitating a more expensive grade of coal than the agreement called for, a new Order in Council should be obtained.

In examining the vouchers submitted by the Crown Coal Company in support of expenditure for coal during the fiscal year 1923-24, I find that the price paid for coal by the Manitoba penitentiary was $3.80 per ton and that by the Saskatchewan penitentiary $3.30 per ton, a few extra tons being purchased at $2.00 per ton.

I have not been informed whether or not a fresh Order in Council has been obtained authorizing these rates. I am still of opinion that the penitentiary officials are bound by the rates sanctioned by Council and if a higher quality of coal is deemed necessary a fresh Order in Council should be obtained.

I am, Sir, your obedient servant,

WM KEARNS, *Asst. A.G.*

The Deputy Minister, Justice Department.

AUDITOR GENERAL'S OFFICE, October 4, 1924.

SIR, — I beg to direct your attention to my letter of the 6th ultimo addressed to E. L. Newcombe, Deputy Minister, in which I asked to be informed whether or not a fresh Order in Council has been obtained authorizing the payment of a higher rate for coal supplied to the penitentiaries than that provided by Order in Council, P.C. 2701, dated November 4th, 1920.

So far I have not received a reply and as the report of Penitentiary expenditure for the fiscal year 1923-24 is now almost ready for the printer I shall be obliged for an early reply.

I am, Sir, your obedient servant,

WM. KEARNS, *Asst. A.G.*

The Asst. Deputy Minister, Justice Department.

Order in Council, P.C. 245, Feb. 14, 1924; Gratuity to widow of deceased engineer, Dorchester Penitentiary

AUDITOR GENERAL'S OFFICE, February 25, 1924.

SIR, — I desire to direct your attention to Order in Council, P.C. 245 of the 14th instant in which recommendation is made that in pursuance of the provisions of Section 34 of the Penitentiary Act, authority be granted to pay the widow of E. H. Haviland, late assistant engineer of the Dorchester Penitentiary, an amount equal to three months of his salary.

The appointment of Assistant Engineers of penitentiaries is now included among those that may be made by the Civil Service Commission and under the provisions of the Civil Service Act — Section 30 — authority is granted for a

gratuity equal to two months' salary to be paid to the widow of a deceased employee who had been at least two years in the service or to such person as the Treasury Board may determine.

Will you please let me know if, in your opinion, Section 34 of the Penitentiary Act has been repealed by Section 30 of the Civil Service Act in so far as the gratuity of three months' salary therein provided for is concerned.

I am, Sir, your obedient servant,

WM. KEARNS, *Asst. A.G.*

The Deputy Minister, Justice Department.

DEPARTMENT OF JUSTICE, March 3, 1924.

SIR, — I have the honour to reply to your letter of the 25th ultimo, submitting, for my opinion, the question whether sec. 34 of the Penitentiary Act has been repealed by sec. 30 of the Civil Service Act authorizing the payment of a death gratuity to the widow or dependents of an officer who dies in the service. I observe that this question arises in relation to the validity of Order in Council of the 14th February (P.C. 245), which purports, under the authority of sec. 34 of the Penitentiary Act, to authorize the payment to the widow of E. H. Haviland, late Assistant Engineer of the Dorchester Penitentiary, a gratuity equal to three months' of his salary. The power of the Governor in Council and of the Minister, respectively, to appoint officers required for the proper administration and police of the penitentiaries was clearly abrogated by sec. 12 of chap. 10 of the Statutes of 1919 (if it had not been, by implication, by the Civil Service Act, 1918) and became vested in the Civil Service Commission. I am informed that the late Mr. Haviland was appointed to his position as Assistant Engineer by the Civil Service Commission, and the question which consequently arises is whether the provisions of sec. 30 of the Civil Service Act has displaced the application to his case of sec. 34 of the Penitentiary Act. In my opinion, this question is to be answered in the negative. Said sec. 30 is a general provision applicable to the whole Civil Service as defined by sec. 2 (*d*) of the Civil Service Act as amended, whereas sec. 34 of the Penitentiary Act is a special provision applicable only to officers employed in the penitentiary service, and I do not consider that the latter provision suffered repeal by implication by reason of these officers having become subject, as regards appointment and other matters, to the Civil Service Commission. I observe that sub-section 2 of sec. 34 differentiates, with respect to the maximum amount of the gratuity which may be paid, between an officer who was appointed by the Governor in Council and one who was appointed by the Minister or Warden. This distinction is to be referred to the different classes of officers which the Governor in Council, on the one hand, and the Minister or Warden, on the other, are authorized respectively to appoint under other provisions of the Act, and although such officers are now all appointed by the Civil Service Commission, I think the provisions of said sub-sec. 2 (*a*) and (*b*) are, nevertheless, capable of operation as regards officers so appointed upon the consideration whether the officer is of the class that would have been appointed by the Governor in Council or by the Minister or Warden before the power of appointment was vested in the Civil Service Commission. There is, of course, no difficulty about the application of these provisions to the case of officers now in the penitentiary service who were appointed prior to November 10, 1919, by the Governor in Council or by the Minister or Warden.

I have the honour to be, Sir, your obedient servant,

E. L. NEWCOMBE, *D.M. of J.*

The Assistant Auditor General.

Civil Service Act, 1918, Chap. 12, Sec. 24; Temporary employees to be paid from moneys specially voted for that purpose

AUDITOR GENERAL'S OFFICE, February 29, 1924.

SIR, — I have received the following certificates of temporary appointments from the Civil Service Commission: —

Frederick J. O. Smith, Senior Draftsman, six months from June 14, 1923, and an additional period of six months from December 14, 1923 at $1,680 per annum.

Jas. W. Tuck, Draftsman, six months from December 1, 1923 at $1,260 per annum.

These clerks are employed in your Office at Ottawa.

Mr. Smith's salary from June 14th to November 30th, 1923 was charged to the Civil Government Contingencies Vote, but from December 1st, 1923 his salary and that of Mr. Tuck are charged to the Penitentiary Vote for Dorchester.

Under the Civil Service Act, Chap. 12, Section 24, it is provided that temporary employees shall only be paid out of moneys specially voted by Parliament for that purpose.

As provision has been made in the Vote for Civil Government Contingencies for the payment of temporary employees I shall be obliged if you will let me know your reasons for not having charged the salaries of these two temporary clerks to this Vote and also the authority under which they were made a charge on the Vote for Dorchester Penitentiary.

I am, Sir, your obedient servant,

WM. KEARNS, *Asst. A.G.*

Supt. of Penitentiaries, Justice Department.

DEPARTMENT OF JUSTICE, March 10, 1924.

MY DEAR SIR, — In reply to your letter of 29th ultimo, with regard to payment of temporary employees in connection with the Dorchester Penitentiary service, I may tell you that these salaries were charged against the Dorchester Penitentiary vote because for the period in question the employees were working exclusively on plans for that institution. They are charged against the sub-head "Salaries and retiring allowances", which covers both permanent and temporary employees, and there are always a number of temporaries paid from that vote. It seems to me desirable, and, so far as I can perceive, not subject to any well-founded objection, that all expenses relating to any particular penitentiary should appear as part of the expenditure of that penitentiary.

Yours truly,

E. L. NEWCOMBE, *D.M. of J.*

The Assistant Auditor General.

Credit n° 34—Pénitenciers: Charbon pour les pénitenciers du Manitoba et de la Saskatchewan

BUREAU DE L'AUDITEUR GÉNÉRAL, le 5 septembre 1924.

MONSIEUR,—Le 14 novembre 1923, j'accusais réception de votre lettre du 9 novembre 1923, expliquant les achats de charbon effectués par les pénitenciers du Manitoba et de la Saskatchewan à un prix dépassant les taux autorisés par l'arrêté en Conseil C.P. 2701 du 4 novembre 1920, et je vous y exprimais de plus mon opinion que, si de nouvelles conditions se présentaient de manière à rendre nécessaire l'achat de charbon d'une qualité plus dispendieuse, il faudrait obtenir l'adoption d'un nouvel arrêté en Conseil.

En examinant les pièces justificatives soumises par la *Crown Coal Company*, concernant les achats de charbon pendant l'exercice 1923-24, je constate que le pénitencier du Manitoba a payé son charbon $3.80 la tonne et celui de la Saskatchewan $3.30 la tonne, quelques tonnes supplémentaires ayant été achetées à $2.00 la tonne.

J'ignore si oui ou non on a obtenu un nouvel arrêté en Conseil autorisant ces taux. Je suis encore de l'opinion que les autorités des pénitenciers doivent se conformer aux taux établis par l'Exécutif et si l'on croit nécessaire d'acheter du charbon de meilleure qualité, il faudra en obtenir l'autorisation en vertu d'un nouvel arrêté en Conseil.

Je demeure, Monsieur, votre obéissant serviteur,

WM. KEARNS, *A.G. adjoint.*

Le sous-ministre, ministère de la Justice.

BUREAU DE L'AUDITEUR GÉNÉRAL, le 4 octobre 1924.

MONSIEUR, — J'ai l'honneur d'attirer votre attention sur la lettre que j'ai adressée le 6 du mois dernier à M. E. L. Newcombe, sous-ministre, dans laquelle je lui demandais de me dire si oui ou non on avait obtenu un nouvel arrêté en Conseil, autorisant le paiement de taux plus élevés pour le charbon fourni aux pénitenciers que ceux qui sont prévus par l'arrêté en Conseil C.P. 2701 en date du 4 novembre 1920.

Je n'ai pas encore reçu de réponse et vu que le rapport des déboursés des pénitenciers pour l'exercice 1923-24 est presque prêt pour l'imprimeur, je vous serais bien reconnaissant si vous vouliez m'envoyer votre réponse bientôt.

Je demeure, Monsieur, votre obéissant serviteur,

WM. KEARNS, *A.G. adjoint.*

Le sous-ministre adjoint, ministère de la Justice.

Arrêté en Conseil C.P. 245, 14 février 1924; gratification à la veuve d'un ingénieur décédé, pénitencier de Dorchester

BUREAU DE L'AUDITEUR GÉNÉRAL, 25 février 1924.

MONSIEUR,—Je désire attirer votre attention sur l'arrêté en Conseil C.P. 245 du 14 courant contenant la recommandation que, conformément aux dispositions contenues à l'article 34 de la Loi des pénitenciers, le paiement d'une somme égale à trois mois de salaire à la veuve de feu E. H. Haviland, ci-devant ingénieur adjoint au pénitencier de Dorchester, soit autorisé.

La nomination des ingénieurs adjoints des pénitenciers est comprise maintenant dans la classe de nominations que peut faire la Commission du Service civil, et sous l'empire des dispositions de la Loi du Service civil—article 30—l'autorisation est donnée de payer une gratification égale à deux mois de salaire à la veuve d'un employé décédé qui a été deux ans dans le service ou à telle autre personne que la Trésorerie pourra désigner.

Voulez-vous avoir la bonté de m'informer si dans votre opinion, l'article 34 de la Loi des pénitenciers a été révoqué par l'article 30 de la Loi du Service civil, en ce qui concerne la gratification de trois mois de traitement qui y est stipulé.

Je demeure, monsieur, votre obéissant serviteur,

WM. KEARNS, *A.G. adjoint.*

Le sous-ministre, ministère de la Justice.

MINISTÈRE DE LA JUSTICE, 3 mars 1924.

MONSIEUR, — J'ai l'honneur de vous accuser réception de votre lettre du 25 du mois dernier, dans laquelle vous demandez mon opinion au sujet de la question de savoir si l'article 34 de la Loi des pénitenciers a été révoqué par l'article 30 de la Loi du Service civil, autorisant le paiement d'une gratification de décès à la veuve ou aux dépendants d'un employé qui meurt pendant qu'il est dans le service. Je remarque que cette question est soulevée relativement à la validité de l'arrêté en Conseil du 14 février dernier (C.P. 245), qui est censé, sous l'empire de l'article 34 de la Loi des pénitenciers, autoriser le paiement à la veuve de E. H. Haviland, ci-devant ingénieur adjoint du pénitencier de Dorchester, d'une gratification égale à trois mois de son traitement. Le pouvoir du Gouverneur en Conseil et du ministre, respectivement, de nommer les fonctionnaires requis pour la bonne administration et police des pénitenciers a été clairement abrogé par l'article 12 du chapitre 10 des Statuts de 1919 (si tel pouvoir n'avait pas été implicitement abrogé par la Loi du Service civil de 1918) et a été conféré à la Commission du Service civil. J'apprends que feu M. Haviland a été nommé à sa position comme ingénieur adjoint par la Commission du Service civil par conséquent se pose la question de savoir si les dispositions de l'article 30 de la Loi du Service civil empêchent d'appliquer à son cas l'article 34 de la Loi des pénitenciers. A mon avis il faut répondre négativement à cette question. Ledit article 30 est une disposition générale s'appliquant à tout le Service civil tel que défini à l'article 2 (*d*) de la Loi du Service civil tel que modifiée, tandis que l'article 34 de la Loi des pénitenciers est une disposition spéciale applicable seulement dans le cas de fonctionnaires employés dans les pénitenciers et je ne crois pas que cette disposition ait pu être révoquée implicitement par suite du fait que ces fonctionnaires ont été placés, pour les fins de nomination et autres, sous le contrôle de la Commission du Service civil. Je constate que l'alinéa 2 de l'article 34 établit une différence, relativement au maximum de la gratification qui peut être payée, entre un fonctionnaire qui a été nommé par le Gouverneur en Conseil et celui qui a été nommé par le ministre ou le préfet. Cette distinction doit s'appliquer aux différentes classes de fonctionnaires que le Gouverneur en Conseil d'une part, et le ministre ou le préfet d'autre part, sont autorisés respectivement à nommer sous l'empire des dispositions de la loi, et bien que ces fonctionnaires soient maintenant tous nommés par la Commission du Service civil je crois que les dispositions dudit alinéa 2 (*a*) et (*b*) sont toutefois de nature opérante en ce qui concerne les fonctionnaires ainsi nommés en tenant compte du fait que le fonctionnaire peut appartenir à la classe de ceux qui auraient été nommés par le Gouverneur en Conseil ou par le ministre ou préfet

avant que le pouvoir de faire la nomination ait été conféré à la Commission du Service civil. Il n'y a, naturellement, aucune difficulté en ce qui concerne l'application de ces dispositions dans le cas des fonctionnaires maintenant dans le service des pénitenciers qui ont été nommés avant le 10 novembre 1919, par le Gouverneur en Conseil ou par le ministre ou le préfet.

J'ai l'honneur de demeurer, Monsieur, votre obéissant serviteur,

E. L. NEWCOMBE, *S.-M. de la J.*

L'Auditeur général adjoint.

Loi du service civil, 1918, chap. 12, art. 24. Les employés temporaires doivent être payés à même les crédits spécialement votés à cette fin

BUREAU DE L'AUDITEUR GÉNÉRAL, le 29 février 1924.

MONSIEUR, — J'ai reçu les certificats d'emploi temporaire suivants de la Commission du Service civil:

Frederick J. O. Smith, dessinateur senior, six mois à partir du 14 juin 1923 et une période additionnelle de six mois, à dater du 14 décembre 1923, à $1,680 par an.

Jas. W. Tuck, dessinateur, six mois à dater du 1er décembre 1923, à $1,260 par an.

Ces fonctionnaires sont employés à votre bureau, à Ottawa.

Le traitement de M. Smith fut imputé, du 14 juin au 30 novembre 1923, sur le crédit des dépenses contingentes du gouvernement civil, mais, à partir du 1er décembre 1923, son traitement, ainsi que celui de M. Tuck, furent imputés sur le crédit du pénitencier de Dorchester.

L'article 24, du chapitre 12 de la Loi du Service civil, décrète que les employés temporaires doivent être payés avec les crédits votés par le Parlement à cette fin.

Vu que le crédit des dépenses contingentes du gouvernement civil prévoit au paiement des employés temporaires, veuillez m'apprendre pourquoi vous n'avez pas imputé le traitement de ces deux employés sur ce crédit et de quelle autorité vous les avez portés au crédit du pénitencier de Dorchester.

Votre humble serviteur,

WM. KEARNS, *A.G. adjoint.*

Au surintendant des pénitenciers, ministère de la Justice.

MINISTÈRE DE LA JUSTICE, le 10 mars 1923.

CHER MONSIEUR, — En réponse à la vôtre du 29 février, relativement au paiement de deux employés temporaires, je dois vous dire que leur traitement a été imputé sur le crédit du pénitencier de Dorchester parce que, pendant la période en question, ils ont travaillé exclusivement à la préparation de plans pour cette institution. Leur traitement a été placé sous le titre " Traitements et pensions " qui s'applique au traitement des employés permanents et temporaires. Il me semble à propos et je ne crois pas qu'il puisse y avoir d'objection, à ce que toutes les dépenses relatives à un pénitencier soient imputées sur le compte de cet établissement.

Votre dévoué,

E. L. NEWCOMBE, *S.-M. de la J.*

A l'Auditeur général adjoint, Ottawa.

AUDITOR GENERAL'S REPORT
1923-24

PART "M"

LABOUR DEPARTMENT

DETAILS OF EXPENDITURE AND REVENUE

RAPPORT DE L'AUDITEUR GÉNÉRAL
1923-24

PARTIE "M"

MINISTÈRE DU TRAVAIL

DÉTAIL DES DÉPENSES ET DES REVENUS

Labour Department: Summary of Expenditure and Revenue
Ministère du Travail: Sommaire des dépenses et des revenus

		$ cts.
	Expenditure—Dépenses	
Civil Government ($197,768.06)—		
Civil Government Salaries	(Page M— 2)	174,551 87
Civil Government Contingencies	(Page M— 4)	23,216 19
Labour ($1,220,006.04)		
Conciliation and Labour Act	(Page M— 4)	49,966 58
Industrial Disputes Investigation Act	(Page M— 5)	25,375 12
Fair Wages and Inspection Officers	(Page M— 7)	5,000 00
Employment Offices: Co-ordination Act	(Page M— 8)	200,000 00
Employment Offices: Administration at Ottawa and Winnipeg Clearing House	(Page M— 8)	9,950 82
Dominion-Provincial Technical Education Act	(Page M— 9)	888,391 62
Administration Technical Education	(Page M— 9)	1,868 78
International Labour Conference at Geneva	(Page M— 9)	6,644 47
Joint Industrial Councils	(Page M— 9)	4,429 74
Unemployment Relief	(Page M—10)	4,273 83
Annuities Administration	(Page M—10)	24,105 08
Miscellaneous ($10,059.86)—		
Combines Investigation Act	(Page M—10)	82 24
Unforeseen Expenses	(Page M—10)	40 00
Provisional Bonus Allowance	(Page M—10)	9,937 62
Public Service Retirement Act, 1920, Gratuities	(Page M—10)	1,546 00
Total expenditure		1,429,373 96
Revenue—Revenus		
Casual revenue	(Page M—10)	22,497 29

Abatements — Fonds de retraite	Labour Department: Salaries at Ottawa — Ministère du Travail: Traitements à Ottawa	Salary — Traitements	Bonus — Boni
$ cts.		$ cts.	$ cts.
	Minister—Ministre—		
	Hon. J. Murdock, 12 m.	10,000 00	
	Deputy Minister—		
166 65	F. A. Acland, 5 m. to Aug. 31 at $8,000 (appointed King's Printer)	3,333 30	
175 00	H. H. Ward, 7 m. to Mar. 31 at $6,000	3,500 00	
	Assistant Deputy Minister—		
225 00	G. H. Brown, 12 m.	4,500 00	
	Staff—Personnel		
78 00	W. P. Ainsborough, sr. file clk., 12 m.	1,560 00	
80 25	H. G. Andrews, sr. clk., 3 m. at $1,560, 9 m. at $1,620	1,605 00	172 00
210 75	S. T. Bastedo, Supt. of Govt. Annuities, 3 m. at $4,080, 9 m. at $4,260	4,215 00	
50 25	J. E. Bayard, clk. sten., 3 m. at $960, 9 m. at $1,020	1,005 00	315 00
93 00	T. Bertrand, jr. wage investigator and mediator, 12 m	1,860 00	69 00
35 00	M. H. Black, stat. clk., Apr. 1 to Oct. 7 at $1,200 (resigned)	622 58	31 13
150 00	E. G. Blackadar, annuities actuary, 12 m.	3,000 00	
159 00	C. W. Bolton, statistician, 12 m.	3,180 00	
54 00	G. F. Botterell, supplies clk., 12 m.	1,080 00	59 57
75 00	M. M. Buckley, jr. industrial research clk., 12 m.	1,500 00	
52 50	K. Calcutt, stat. clk., 6 m. at $1,020, 6 m. at $1,080	1,050 00	77 58
53 25	T. Cantrill, file clk., 3 m. at $1,020, 9 m. at $1,080	1,065 00	315 00
62 50	J. E. Caron, office appliance operator, gr. 3, 12 m.	1,250 00	297 00
63 00	M. Chesney, stat. clk., 12 m.	1,260 00	
120 00	E. N. Compton, wage investigator and mediator, 12 m.	2,400 00	60 00
47 50	J. F. Compton, prin. clk., 7 m. to Oct. 31 at $2,280 (resigned)	1,330 00	35 00
30 75	O. M. Compton, clk. typist, 3 m. at $1,020, July 1 to Nov. 15 at $1,080 (resigned)	660 00	47 79
45 75	L. M. Corbett, office appliance operator, gr. 2, 9 m. at $900, 3 m. at $960	915 00	91 65
108 00	R. M. Cram, prin. stat. clk., 12 m.	2,160 00	
195 00	A. W. Crawford, director of technical education, 12 m.	3,900 00	
54 00	L. Cross, stat. clk., 12 m.	1,080 00	72 00
75 00	H. S. Dagg, deptl. acct. gr. 1, 12 m.	1,500 00	261 00
63 75	H. O. Davis, clk. sten., 6 m. at $1,250, 6 m. at $1,300	1,275 00	297 00
70 50	T. C. Dewan, sr. clk. sten., 6 m. at $1,380, 6 m. at $1,440	1,410 00	
27 00	M. F. Dunlop, clk. sten., Apr. 1 to Sept. 12 at $1,080 (resigned)	486 00	32 40
90 00	W. W. Edgar, asst. editor, 12 m.	1,800 00	119 00
	C. A. Enright, sr. clk. sten., 12 m.	1,380 00	
42 00	E. M. Findlay, jr. clk. sten., 12 m.	840 00	94 50
53 25	A. Fisher, stat. clk., 3 m. at $1,020, 9 m. at $1,080	1,065 00	315 00
37 50	E. M. Flatters, office appliance operator, gr. 2, 9 m. at $720, 3 m. at $840	750 00	94 50

Abatements — Fonds de retraite	**Labour Department: Salaries at Ottawa — Ministère du Travail: Traitements à Ottawa**	Salary — Traitements	Bonus — Boni
$ cts.	*Staff*–Con.—*Personnel*–Suite	$ cts.	$ cts.
65 00	M. E. Fleming, clk. sten., 12 m	1,300 00	
87 00	F. W. Giddens, chief clk., 6 m. to Sept. 30, at $3,480 (retired)	1,740 00	
43 50	E. Gouin, office appliance operator, gr. 2, 6 m. at $840, 6 m. at $900	870 00	94 50
63 00	E. J. Grimes, clk., 12 m	1,260 00	154 27
51 75	E. Halpenny, clk., 9 m. at $1,020, 3 m. at $1,080	1,035 00	315 00
70 50	E. Hanes, sr. stat. clk., 6 m. at $1,380, 6 m. at $1,440	1,410 00	270 00
72 75	E. H. Hardy, sr. clk. sten., 9 m. at $1,440, 3 m. at $1,500	1,455 00	131 31
136 50	F. E. Harrison, sr. wage investigator and mediator, 3 m. at $2,640, 9 m. at $2,760	2,730 00	
173 75	H. Hereford, industrial engineer, 1 m. at $3,420, 11 m. at $3,480	3,475 00	
39 00	I. S. Hill, clk. sten., 9 m. at $720, 3 m. at $960	780 00	91 65
103 50	T. H. C. House, prin. stat. clk., 9 m. at $2,040, 3 m. at $2,160	2,070 00	60 00
90 00	A. S. Houston, actuarial asst., 12 m	1,800 00	
78 00	C. H. Houston, sr. clk., 12 m	1,560 00	
156 00	L. F. Howard, Dom. Supt. of Employment Offices, 12 m	3,120 00	
78 00	H. M. Jones, sr. clk., 12 m	1,560 00	
78 00	J. M. Kilburn, sr. clk., 12 m. at $1,560 (less 1 d.)	1,555 81	201 42
60 00	J. H. Lacelle, confidential mess., 12 m	1,200 00	297 00
25 50	B. Lachance, office appliance operator, gr. 2, 6 m. to Sept. 30 at $1,020 (resigned)	510 00	157 50
54 00	A. Lajeunesse, clk. sten., 12 m	1,080 00	315 00
36 75	L. E. Lasher, jr. clk. sten., 9 m. at $720, 3 m. at $780	735 00	315 00
57 00	C. R. Lee, office appliance operator, gr. 3, 12 m	1,140 00	315 00
127 50	F. M. Macdonald, deptl. acct., gr. 2, 3 m. at $2,460, 9 m. at $2,580 (less mil. pay)	2,389 18	
62 50	K. C. Macdonald, clk., 12 m	1,250 00	
62 50	W. M. Macintosh, jr. employment clearance officer, 10 m. to Mar. 31 at $1,500	1,250 00	217 50
105 00	M. Macintosh, industrial research clk., 12 m	2,100 00	
105 00	M. Macoun, industrial research clk., 12 m	2,100 00	60 00
79 50	J. H. Magee, asst. editor, 9 m. at $1,560, 3 m. at $1,680	1,590 00	188 97
42 00	V. McIlmoyle, jr. clk., 12 m	840 00	94 50
84 00	M. McKain, translator, 12 m	1,680 00	
115 00	J. C. McKellar, sr. clk. sten., 12 m	2,300 00	60 00
69 75	I. G. McPhee, sr. stat. clk., 9 m. at $1,380, 3 m. at $1,440	1,395 00	274 50
61 88	E. H. B. Merifield, clk., 3 m. at $1,200, 9 m. at $1,250	1,237 50	15 00
63 00	S. B. Middlebrook, sr. clk. sten., 6 m. at $1,200, 6 m. at $1,320	1,260 00	30 00
69 00	T. A. Moore, sr. stat. clk., 12 m	1,380 00	279 00
87 00	N. O'Brien, industrial research clk., 12 m	1,740 00	125 00
45 00	R. C. O'Connor, jr. stat. clk., 12 m	900 00	94 50
129 00	A. J. Odam, head statistical clk., 6 m. at $2,520, 6 m. at $2,640	2,580 00	
53 25	E. Percival, clk. sten., 3 m. at $1,020, 9 m. at $1,080	1,065 00	74 80
78 00	V. C. Phelan, prin. clk., 6 m. at $1,380, 1 m. at $1,440, 5 m. at $1,800	1,560 00	
174 00	F. J. Plant, chief clk., 12 m	3,480 00	
60 75	M. M. Ransom, office appliance operator, gr. 3, 9 m. at $1,200, 3 m. at $1,260 (less half-pay, 1 m)	1,165 00	42 50
70 50	K. M. Reeve, sr. clk., 6 m. at $1,380, 6 m. at $1,440	1,410 00	270 00
6 00	A. C. Reid, jr. industrial research clk., Apr. 1–25 at $1,440 (resigned)	100 00	
57 00	B. H. Reynolds, stat., clk., 12 m	1,140 00	72 00
196 50	R. A. Rigg, director of Employment Service, 6 m. at $3,840, 6 m. at $4,020	3,930 00	
60 00	K. Rooney, clk. sten., 12 m	1,200 00	60 00
51 00	E. I. Ross, clk. sten., 12 m	1,020 00	80 71
47 75	M. Rowan, clk. sten., 1 m. at $900, 11 m. at $960	955 00	315 00
73 50	W. J. Rump, sr. supplies clk., 6 m. at $1,440, 6 m. at $1,500	1,470 00	261 00
94 50	H. R. Runions, prin. clk., 6 m. at $1,860, 6 m. at $1,920	1,890 00	
63 00	C. H. Scott, stat. clk., 12 m	1,260 00	
5 00	J. Shannon, stat. clk., Apr. 1–30 at $1,200 (resigned)	100 00	24 75
54 00	M. Sheridan, clk. sten., 12 m	1,080 00	72 00
114 00	G. P. Shields, prin. stat. clk., 12 m	2,280 00	
61 88	M. E. Souliere, clk. sten., 3 m. at $1,200, 9 m. at $1,250	1,237 50	297 00
72 00	S. B. Stewart, sr. stat. clk., 12 m	1,440 00	
78 00	D. J. Sutherland, sr. stat. clk., 12 m	1,560 00	202 00
78 00	E. B. Swettenham, sr. clk., 12 m	1,560 00	202 00
156 00	E. A. Thomas, deptl. acct., gr. 4, 12 m	3,120 00	
53 25	A. Tierney, clk., 3 m. at $1,020, 9 m. at $1,080	1,065 00	74 80
60 00	J. C. Turley, confidential mess., 12 m	1,200 00	60 00
144 00	E. Vincelette, prin. translator, 12 m	2,880 00	
69 00	H. Vincelette, translator, 12 m	1,380 00	

Abatements — Fonds de retraite	Labour Department: Salaries at Ottawa — Ministère du Travail: Traitements à Ottawa	Salary — Traitements	Bonus — Boni
$ cts.	*Staff*–Concluded—*Personnel*–Fin	$ cts.	$ cts.
94 50	H. J. Walker, prin. clk., 3 m. at $1,800, 9 m. at $1,920	1,890 00	46 74
63 00	A. M. Waterman, clk. sten., 12 m	1,260 00	
44 50	E. Young, clk. sten., 7 m. at $840, 5 m. at $960	890 00	89 80
	Vote 451		
	H. V. Attfield, prin. clk., 4 m. to July 31 at $1,920	640 00	
	J. B. Carter, publicity agent, 2 m. to May 31 at $2,160	360 00	
	R. B. Farrell, clearance officer, 2 m. to May 31, at $2,220	370 00	10 00
	R. H. Hooper, editor gr. 2, 5 m. to Aug. 31 at $2,880	1,200 00	
	J. M. Wyatt, employment specialist, 2 m. to May 31 at $2,880 (transferred to Immigration)	480 00	
	Civil Government Contingencies—Temporary Employees—Gouvernement civil: dépenses contingentes—Employés temporaires ($5,094.81)		
	F. A. Goodyer, clerk stenographer, Nov. 7 to Mar. 31 at $1,260	504 00	118 80
	C. Lepage, confidential messenger, 12 m	1,020 00	315 00
	S. McCool, private secretary, 12 m	3,300 00	
	M. H. Porteous, junior industrial research clerk, Jan. 21 to Mar. 31 at $1,380	270 81	
	Employment Offices: Administration at Ottawa—Bureaux de placement: Administration à Ottawa		
	M. M. Davidson, office appliance operator, 3 m. to Oct. 16, at $840	210 00	23 61
8,003 16		179,856 68	9,725 25
	Charged as follows:—		
	Civil Government Salaries	174,551 87	
	Civil Government Contingencies	5,094 81	
	Employment Offices: Administration at Ottawa	210 00	
	Provisional Bonus Allowance	9,725 25	
			189,581 93

Civil Government Contingencies
Dépenses contingentes du gouvernement civil

	$ cts.
Salaries of temporary employees (Page M—4)	5,094 81
Stationery Office supplies, $8,402.08; King's Printer's account, $2,619.25	11,021 33
Telephone messages, $359.15; telegrams, $1,817.59; postage, $617.73	2,794 47
Cartage, $216.50; maintenance of Minister's automobile, $786.87	1,003 37
Washing towels, $134.65; sundries, $438	572 65
Travelling expenses: Hon. James Murdock, $1,670; F. Acland, $20; G. H. Brown, $148.20; S. A. Cudmore, $46; F. W. Giddens, $289.72; S. McCool, $18.70; A. J. Odam, $50.90; Lt.-Col. R. J. Orde, $23.50; F. J. Plant, $432.59; H. H. Ward, $29.95	2,729 56
	23,216 19

Conciliation and Labour Act—Loi de la conciliation et du travail

Correspondents at $250 or $300 per annum: J. M. Campbell, Prince Rupert, $250; G. des Isles, Montreal, $250; M. C. Findlay, Toronto, $250; M. Williams, Winnipeg, $250; A. C. Williamson, Trail, $300	1,300 00

	$ cts.
Conciliation and Labour Act—Concluded **Loi de la conciliation et du travail**—Fin	
Correspondents at $200 or $225 per annum: C. I. Aitchison, Hamilton, 1 m., $18.75; John Chrow, Victoria, $225; W. H. Coates, St. John, $225; G. W. Dixon, Cobalt, $200; Edward Dunn, Echo Place, $200; H. C. Garner, Timmins, 7 m., $116.62; Jas. A. Garnett, Halifax, $225; P. J. Jobin, Quebec, $200; J. A. Killingsworth, St. Thomas, $225; R. P. Laurie, Prince Albert, $200; R. McCreath, Edmonton, $200; M. J. McGrath, Saskatoon, 6 m., $99.96; W. B. McNeil, Regina, $200; Fred. G. Perry, Fernie, $200; J. A. Sinclair, Beamsville, $200; J. B. Stauffer, Calgary, 8 m., $133.28; W. A. Stroud, Kingston, $200; Hugh C. Sweeney, Hamilton, 7 m., $131.25; R. H. Ward, Eureka, $200; A. Woonton, London, $200	3,599 86
Correspondents at $150 or $175 per annum: C. Adams, Thetford Mines, $150; A. Baker, Moose Jaw, $150; J. B. Belisle, St. Hyacinthe, $150; B. W. Bellamy, Medicine Hat, $150; Wm. James Bone, Oshawa, 10 m., $125; Moise Bourdeau, St. Johns, $175; H. Burnham, Brockville, $150; Joseph Carlin, Stratford, $150; Wm. Drever, Guelph, $150; David Fraser, Galt, $150; Edmund Fulcher, Brandon, $150; J. C. Graves, Moncton, $150; Philip Harrison, Belleville, $150; Wm. Hawkins, Lethbridge, $150; E. Hollingsworth, Sault Ste. Marie, $150; Fred. J. Hughes, Windsor, $175; L. Hyatt, Niagara Falls, $175; H. McCleave, Amherst, $150; John Markey, Woodstock, Ont., $150; John Moffatt, Dominion, $175; A. Morin, Hull, 10 m., $125; E. Perkiss, New Westminster, $150; J. A. Sharp, Peterborough, $150; Geo. Wands, Chatham, Ont., $150; S. Welheiser, Kitchener, $150	3,800 00
Correspondents at $100 or $125 per annum: C. W. Clark, Fredericton, $125; John Fales, Sherbrooke, $125; Harold Hale, Orillia, $125; F. W. Henderson, Truro, $125; M. H. Levasseur, Bathurst, $125; Wm. McGirr, Nanaimo, $125; J. H. Monoghan, Charlottetown, $125; J. J. Ryan, Three Rivers, $125; Jas. Shaw, Owen Sound, $125; Rev. E. B. Smith, Saskatoon, 6 m., $49.98; A. P. Vanasse, $125	1,299 98
Services and expenses in connection with rental enquiry: George Ambrose, Calgary, $87.50; C. J. Barry, St. John, $60; D. T. Bulger, Vancouver, $152.50; J. A. Garnett, Halifax, $24; J. C. Graves, Moncton, $30; James Henderson, Windsor, $10; Maurice MacDonald, Halifax, $24; J. H. Monaghan, Charlottetown, $30; Clarence Nicholson, Dominion, N.S., $31; James Smith, Toronto, $85.50; B. A. Snow, Toronto, $50; Bruce Symonds, St. Thomas, $12; J. H. Whillans, Toronto, $50; T. M. Woodhouse, Toronto, $84; Alex. Woonton, London, $35.40	765 90
A. E. Grant, Fort William, services furnishing Retail Prices Reports	155 00
Geo. P. Shields, Ottawa, travel to St. Catharines and return, and living expenses, Oct. 15 to Nov. 10, 1923	256 40
Winnipeg Trades and Labour Council, Winnipeg, Labour Legislative Year Book, 400 copies at 50c.	200 00
Subscriptions to newspapers and periodicals, $1,824.75; express, 45c	1,825 20
Legal services: Campbell & Campbell, Winnipeg, $37.35; D. King Hazen, St. John, $5.40	42 75
Public Printing and Stationery Dept., Ottawa: printing "Labour Gazette," 13 m. to Mar. 31, 1924, 175,683 copies, $30,733.44; supplements, $265.20; mailing lists and indexes, $762.88; binding "Labour Gazette," $498.55; sundry printing, $362.56; detailed, 1922-23, $4,098.86	36,721 49
	49,966 58

Industrial Disputes Investigation Act
Loi des enquêtes en matière de différends industriels

Algoma Steel Corporation and Employees ($796.77)—	
Services and expenses of members of Board: J. G. O'Donoghue, chairman, $219.74; F. H. McGuigan, $183.90; Hon. G. D. Robertson, $65.53 (expenses only)	469 17
Witness fees and expenses: E. L. DeCourcy, Sault Ste. Marie, $165.15; A. R. Kerr, Sault Ste. Marie, $162.45	327 60
Brantford Street Railway and Employees ($520.03)—	
Services and expenses of members of Board: J. G. O'Donoghue, chairman, $155; F. H. McGuigan, $166.35; James Simpson, $161.08	482 43
Witness fees and expenses: C. B. Forsyth, Brantford, $12.60; F. S. Vinall, Brantford, $12.50; P. J. Walsh, Brantford, $12.50	37 60

Industrial Disputes Investigation Act—Continued **Loi des enquêtes en matière de différends industriels**—Suite	$ cts.
British Columbia Electric Railway Co. and Employees ($1,192.50)—	
Services of members of Board: A. M. Pound, chairman, $340; A. G. McCandless, $355; R. P. Pettipiece, $355	1,050 00
J. W. Weart, Vancouver, rent of rooms in Standard Bank Building, Aug. 27 to Sept. 17, 1923	95 00
Stenographic fees, $25.50; rent of chairs and tables, $17; swearing members of Board, $5	47 50
Canadian National Railways and Dining and Sleeping Car Employees ($961.33)—	
Services and expenses of members of Board: W. J. Donovan, chairman, $241.48; David Campbell, $290.20; C. E. Dafoe, $255	786 68
Witness fees and expenses: C. H. Minchin, Calgary, $108.65; J. A. Robinson, Dauphin, Man., $66	174 65
Canadian National Railway and Employees (Steam Shovel and Dredgemen), ($1,171.23)—	
Services and expenses of members of Board: W. H. Trueman, chairman, $300.98; David Campbell, $465.25; C. E. Dafoe, $395	1,161 23
E. McCann, Winnipeg, services preparing and typing reports of Board	10 00
Canadian Pacific Railway and Employees (Steam Shovel and Dredgemen)—	
Services of members of Board: C. E. Dafoe, $95; David Campbell, $95	190 00
Canadian Pacific Railway and Employees (Railway and Steamship Clerks, Freight Handlers, etc.)—	
Expenses of delegates, St. John to Montreal, 2 trips, 6 at $38.40	230 40
Canadian Pacific Railway and Telegraphers ($1,512.74)—	
Services and expenses of members of Board: O. M. Biggar, K.C., chairman (expenses only), $37.35; David Campbell, $291.81; J. B. Coyne, K.C., $547.68	876 84
Witness fees and expenses: John A. Bell, Sudbury, $32.90; A. E. Chapman, London, $33.60; W. G. Fraser, Neepawa, Man., $90.40; Geo. Gilbert, Winnipeg, $58.30; T. M. Hamblin, Medicine Hat, $96.20; A. Houston, Nashville, Ont., $30.80; G. S. Larlee, Bath, N.B., $32.30; J. T. McOrmond, Sutherland, Sask., $92; E. Messier, Montreal, $4; F. D. Pelkey, Ruskin, B.C., $157.40; J. N. Potvin, Montreal, $8	635 90
Canadian Railways and Maintenance of Way Employees ($3,240.75)—	
Services and expenses of members of Board: E. McG. Quirk, chairman, $227; D. Campbell, $505.42; R. T. Riley, $539.48	1,271 90
Witness fees and expenses: Chas. F. Anderson, Beaverdell, B.C., $235.25; W. Aspinall, Winnipeg, $137; Fred Baggett, Dauphin, Man., $141.05; Arthur Caley, North Bay, $86.80; G. N. Cummings, Bryant's Pond, Me., $81.30; Joseph Gagne, Thetford Mines, $89; J. G. Geraldi, Kinburn, Ont., $75; R. Johnston, Sydney, $126.75; A. McAndrew, Moose Jaw, $146.40; M. H. McCurdy, Oldbarns, N.S., $92.85; D. McGee, Moncton, $105.75; J. J. O'Grady, Ottawa, $76; R. Sale, Port Arthur, $134.50; W. H. Smith, Parksville Jct., B.C., $213.05; C. L. Winter, Toronto, $82.80; P. Woods, Winnipeg, $145.35	1,968 85
Canadian National Telegraphs and Employees ($1,327.16)—	
Services and expenses of members of Board: F. H. McGuigan, chairman, $335.35; D. Campbell, $537.51; F. H. Markey, K.C., $193.90	1,066 76
Witness fees and expenses: Robt. I. Bradley, Winnipeg, $123.20; Thomas Taylor, Toronto, $78.20; E. J. Young, Montreal, $59	260 40
Montreal Light, Heat and Power Co. and Employees ($876)—	
Services of members of Board: F. W. Stewart, chairman, $185; John T. Foster, $195; Bernard Rose, K.C., $195	575 00
M. M. Condon, Montreal, services as secretary, 8 d. at $6	48 00
Witness fees: James Broderick, Montreal, $24; Frank Grifford, Montreal, $40; Chas. Hodgkiss, Montreal, $36; A. Lemieux, Montreal, $36; Richard Lynch, Montreal, $36; John Noble, Montreal, $36; H. A. Spence, Montreal, $40	248 00
Eva Freedman, Lachine, services typing report	5 00

Industrial Disputes Investigation Act—Concluded **Loi des enquêtes en matière de différends industriels**—Fin	$ cts.
Northern Ontario Gold Mines and Employees ($953.78)—	
Services and expenses of members of Board: E. McG. Quirk, chairman, $332.78; Balmer Neilly, $303.25; Thomas E. Ryan, $270.65	906 68
Rent of hall, $21; witness fees, $26.10	47 10
Ottawa Electric Railway and Employees ($1,628)—	
Services and expenses of members of Board: F. T. Costello, chairman, $643; H. J. Burns, $500; Geo. D. Kelley, $475	1,618 00
Elizabeth Douglas, Ottawa, services typing report	10 00
Prince Rupert Corporation and Civic Employees—	
Services of members of Board: W. E. Fisher, $70; T. Ross Mackay, $70	140 00
Shipping Companies and Longshoremen, Port of St. John ($514.39)—	
Services and expenses of members of Board: E. McG. Quirk, chairman, $201.66; Joseph Monteith, $95; Bernard Rose, K.C., $181.73	478 39
Witness fees: Michael Donovan, St. John, $12; John McKinnon, St. John, $12; James E. Tighe, St. John, $12	36 00
Shipping Federation of Canada and Employees ($626.42)—	
Services and expenses of members of Board: E. McG. Quirk, chairman, $145.77; J. G. O'Donoghue, $242.15; Bernard Rose, K.C., $115	502 92
Stenographic services, $18.50; witnesses, 5 at $13, 5 at $8	123 50
Toronto Electric Commission and Employees ($7,696.84)—	
Services and expenses of members of Board: Colin G. Snider, chairman, $256.80; F. H. McGuigan, $224.14; J. G. O'Donoghue, $217	697 94
H. H. Dewart, Toronto, legal services and expenses as representative of Minister of Justice in connection with injunction and trial	1,825 90
Lewis Duncan, Toronto, legal services and disbursements as representative of Minister of Labour in connection with injunction and trial	4,532 60
Services and expenses as witnesses: Heaton, Kortright & Company, Toronto, $500; Bernard Rose, K.C., Montreal, $140.40	640 40
Winnipeg Electric Railway and Employees ($1,066)—	
Services of members of Board: Charles W. Gordon, chairman, $300; Walter J. Fulton, $250; Robert S. Ward, $290	840 00
Stenographer's services, $50; witness fees, $176	226 00
Telegrams in connection with the foregoing disputes: Canadian National Telegraphs, $546.01; C.P.R. Co's. Telegraph, $25.96	571 97
Public Printing and Stationery Dept., Ottawa, sundry printing and stationery supplies	158 81
	25,375 12

Fair Wages and Inspection Officers **Fonctionnaires des inspections et des salaires équitables**	
Travelling expenses of wage investigators: Theo. Bertrand, Montreal, $313.16; E. N. Compton, Toronto, $473.37; F. E. Harrison, Vancouver, $3,294.93	4,081 46
Cost of Living Commission *re* Mine Owners and Employees, Vancouver Island ($317)—	
Tully Boyce, Union Bay, B.C., commissioner: services, 10 d. at $10; expenses, $39.10	139 10
Matthew Gunniss, Nanaimo, commissioner: services, 13 d. at $10; expenses, $47.90	177 90
Telephone service: Theo. Bertrand, Montreal, $103.47; D. T. Bulger and F. E. Harrison, Vancouver, $159.45; E. N. Compton, Toronto, $89.40; F. E. Harrison, Calgary, $31.70	384 02
Travelling expenses: H. J. Walker, Ottawa, $10.20; Emile Bayard, Montreal, $15.80	26 00
Johnston Storage and Cartage Co., Ltd., Calgary, packing furniture of F. E. Harrison for removal to Vancouver	27 30
Small accounts: telegrams, $39.97; freight and express, $36.71; electric light, Toronto office, $8.46; repairs to typewriters, $14.85	99 99
Public Printing and Stationery Dept., Ottawa, sundry printing and stationery supplies	64 23
	5,000 00

Employment Offices: Co-ordination Act (8-9 Geo. V, Chap. 21) Bureau de placement: Loi de coordination	$ cts.
Subventions Payable Under Act—Subventions payables d'après la loi	
Province of Nova Scotia	7,421 94
Province of New Brunswick	4,444 63
Province of Quebec	17,081 78
Province of Ontario	69,991 09
Province of Manitoba	23,016 89
Province of Saskatchewan	25,151 76
Province of Alberta	20,757 79
Province of British Columbia	30,265 83
Municipality of city of Moncton	864 39
Municipality of city of St. John	665 95
Municipality of town of Chatham, N.B.	337 95
	200,000 00

Employment Offices—Bureaux de placement

Administration at Ottawa—Administration à Ottawa ($8,134.89)

Salaries at Ottawa (Page M—4)	210 00
R. A. Rigg, Ottawa, director, travelling expenses, April 9, 1923, to Mar. 23, 1924.	753 82
Expenses of delegates attending Employment Service Council at Ottawa: Jane Barclay, Toronto, $52.05; J. T. Foster, Montreal, $80.05; Alice J. Jamieson, Calgary, $274.35; C. P. Riddell, Montreal, $23.60; J. W. Ward, Winnipeg, $132.80	562 85
Tom Moore, Ottawa, expenses in connection with conference held at Montreal, June 19, 1923	15 00
Freight and express charges: Canadian National Railways, $119.79; Canadian National Express, $580.58	700 37
International Business Machines Co., Ltd., West Toronto, rental of tabulator, 12 m. to Mar. 31	1,134 00
Telegrams: Canadian National Telegraphs, $327.43; C.P.R. Co's. Telegraph, $3.38	330 81
Small accounts: bearing for motor, $8; box strapping, $6; folio repaired, $1.50..	15 50
Public Printing and Stationery Dept., Ottawa, sundry printing and stationery supplies	4,412 54

Winnipeg Clearing House—Bureau de compensation à Winnipeg ($1,840.05)

I. Thomas, Winnipeg, jun. clerk-stenographer, April 1 to July 2, 1923, at $900 per an., $229.84; bonus, $24.12	253 96
Margaret W. Eadie, Winnipeg, temporary stenographer, 1 m. to Sept. 10, 1923..	100 00
L. F. Howard, superintendent, Winnipeg, travelling expenses and disbursements, April 24 to Mar. 27	875 53
The Arctic Ice Co., Ltd., Winnipeg, ice supplied, 11 m. to Mar. 31, 1924	22 00
G. Chambers, Winnipeg, cleaning office and janitor service, May 5 to Dec. 31, 1923	122 50
Clean Towel Supply Co., Winnipeg, towel service, 12 m. to Mar. 31, 1924....	18 00
John R. Cordy, Winnipeg, overhauling and adjusting typewriters	14 00
E. L. Drewry, Ltd., Winnipeg, supplying drinking water, 11 m. to Feb. 29, 1924..	20 90
Manitoba Government Telephones, telephone service, 12 m. to Mar. 31	117 50
Joseph Smith, Winnipeg, cleaning office and janitor service, April 1 to May 5, 1923	17 50
Telegrams: Canadian National Telegraphs, $212.33; C.P.R. Co's. Telegraph, $32.85	245 18
Small accounts: lettering signs, $11.90; electric light for office, $9.58; repairs to typewriter and mimeograph, $8.50; washing windows, $3	32 98
	9,974 94
Less—Charged to Bonus Allowance	24 12
	9,950 82

Dominion—Provincial Technical Education Act (9-10 Geo. V, Chap. 73) **Dominion—Loi de l'enseignement technique provincial (9-10 Geo. V, Chap. 73)**	$ cts.	$ cts.
Subventions to Provinces Payable under Act—Subventions aux provinces, payables d'après la loi		
Province of New Brunswick		20,382 00
Province of Nova Scotia		35,501 95
Province of Prince Edward Island		6,550 56
Province of Quebec		328,682 25
Province of Ontario		347,636 30
Province of Manitoba		20,092 49
Province of Saskatchewan		18,397 18
Province of Alberta		57,613 63
Province of British Columbia		53,535 26
		888,391 62
Administration Technical Education **Administration de l'enseignement technique**		
A. W. Crawford, director, Ottawa, travelling expenses and disbursements		806 24
N. E. O'Brien, Ottawa, travelling expenses to Maritime Provinces, July 15 to Aug. 12, 1923		115 26
Canadian National Express Company, express charges		1 75
Public Printing and Stationery Dept., Ottawa, sundry printing and stationery supplies		945 53
		1.868 78
International Labour Conference at Geneva **Conférence internationale du travail à Genève**		
Caroline E. Carmichael, New Glasgow, N.S.: services, 40 d. at $40; travelling expenses, $400		2,000 00
Violet R. Carruthers, London, Eng.: services, 26 d. at $40; travelling expenses, $172.51		1,212 51
R. H. Coats, Ottawa: living allowance, 10 d. at $15; travelling expenses, $90.40		240 40
Tom Moore, Ottawa: living allowance, 43 d. at $15; travelling expenses, $589		1,234 00
Philippe Roy, Paris, France: living allowance, 6 d. at $15; travelling expenses, $20.68		110 68
J. H. Sherrard, Montreal: living allowance, 41 d. at $15; travelling expenses, $592.50		1,207 50
E. C. Young, Ottawa, reporting proceedings of Federal-Provincial Conference		428 40
International Labour Office, Geneva, 13 copies Record of Proceedings		65 00
Canadian National Telegraphs, telegrams		5 31
Public Printing and Stationery Dept., Ottawa, sundry printing and stationery supplies		140 67
		6.644 47
Joint Industrial Councils—Conseils mixtes industriels		
H. A. Frederick, Calgary, clerk-stenographer, 4 m. to July 31, 1923, at $900 per an., $300; bonus, $105		405 00
E. B. Mitchell, Vancouver, clerk-stenographer, 12 m. to Mar. 31, $960; bonus, $83.25		1,043 25
E. McG. Quirk, Montreal: services, 153⅝ d. at $15; travelling expenses, $511.94		2,819 44
Harry Hereford, Ottawa, travelling expenses to Sydney, etc., and return, July 14 to 28, 1923		220 31
M. Manning, Vancouver, stenographic services, 2 weeks at $24		48 00
Canadian National Express Company, express charges		45
Public Printing and Stationery Dept., Ottawa, sundry printing and stationery supplies		241 86
		4,778 31
Less—Charged to Bonus Allowance	188 25	
Remittance from Canadian Railway Board of Adjustment for publications	160 32	348 57
		4.429 74

Unemployment Relief—Secours aux sans-travail	$ cts.
Payments on account of emergency relief: Municipality of Calgary, $2,852.14; Ex-Service Men's Centralized Aid Association, Toronto, $1,275.54	4,127 68
E. A. Thomas, Ottawa, travelling expenses to Toronto and return, 2 trips	115 85
F. M. Macdonald, Ottawa, travelling expenses to Toronto and return, July 12, 1923	30 30
	4,273 83

Annuities Administration—Administration des rentes viagères

Advertising Dominion Government Annuities	21,915 65
Post Office Dept., Ottawa, commissions paid on account of Dominion Government annuities, 6 m. to Sept. 30, 1923	1,325 07
Travelling expenses: S. T. Bastedo, Ottawa, $113.12; E. G. Blackadar, Ottawa, $16.95	130 07
Small accounts: maintenance service Burroughs Adding Machine, $9.88; 1 copy British Offices Life Tables, $7.42	17 30
Public Printing and Stationery Dept., Ottawa, sundry printing and stationery supplies	716 99
	24.105 08

Combines Investigation Act—Loi des enquêtes au sujet de coalitions

Public Printing and Stationery Dept., Ottawa, sundry printing and stationery supplies	82 24

Unforeseen Expenses—Dépenses imprévues

George F. Botterell, Ottawa, reimbursement for loss on clothing from the action of chemicals when operating the appliance to extinguish a fire in the department	40 00

Provisional Bonus Allowance—Boni provisoire de cherté de vie

Detailed under Salaries at Ottawa	(Page M— 2)	9,725 25
Detailed under Employment Offices	(Page M— 8)	24 12
Detailed under Joint Industrial Councils	(Page M— 9)	188 25
		9,937 62

The Public Service Retirement Act, 1920
Loi de retraite du service public, 1920

Detailed under Finance Department	(Page F—)	1,540 00

REVENUE

Casual Revenue—Revenu casuel	$ cts.
Refund from Provincial Government of British Columbia after adjustment of accounts for Unemployment Relief, season 1922-23	20,871 43
Subscriptions to "Labour Gazette"	1,336 20
Single and bound copies of "Labour Gazette"	99 40
H. Hereford, Ottawa, part of advance unaccounted for 1922-23 ($404.56)	160 31
Foreign postage on "Labour Gazette"	28 60
Sale of departmental publications, $1.50; unclaimed remittance, 25c	1 75
	22,497 69
LESS—Commission on subscriptions to "Labour Gazette"	40
	22,497 29

AUDITOR GENERAL'S REPORT

1923-24

PART "N"

LEGISLATION

DETAILS OF EXPENDITURE AND REVENUE

RAPPORT DE L'AUDITEUR GÉNÉRAL

1923-24

PARTIE "N"

LÉGISLATION

DÉTAIL DES DÉPENSES ET DES REVENUS

Legislation: Summary of Expenditure and Revenue — **Législation: Sommaire des dépenses et des revenus**	Page in Part N — Page dans la partie N	$ cts.	$ cts.
Expenditure—Dépenses			
The Senate—Sénat—			
Salary of Speaker, under Statute	3	6,000 00	
Salaries and Contingencies	4	160,207 33	
Indemnity and Transportation	5	378,820 13	545,027 46
House of Commons—Chambre des Communes—			
Salary of Speaker, under Statute	10	6,000 00	
Salary of Deputy Speaker, under Statute	10	4,000 00	
Officers' Salaries	10	226,887 28	
Expenses of Committees, Sessional Clerks, etc	11	85,675 64	
Contingencies	11	29,014 91	
Publishing Debates	12	74,309 10	
Sergeant-at-Arms' Estimates	13	171,416 05	
Indemnity and Transportation	15	964,897 11	1,562,200 09
Library of Parliament—Bibliothèque du Parlement—			
Salaries	16	34,825 17	
Books for the General Library, including Binding	16	14,970 70	
Books for the Library of American History	16	957 75	
To provide for the cost of Printing Reports	16	595 80	
Contingencies	16	10,832 97	62,182 39
Printing, printing paper and binding	17	95,711 62	
Printing, binding and distributing the Annual Statutes	17	8,528 04	
Elections, under Statute	21	44,993 76	149,233 42
Miscellaneous—Divers—			
Salary of Chief Electoral Officer, under Statute	17	12,000 00	
Salaries and Contingencies of the Office of the Chief Electoral Officer	17	8,837 77	
Provisional Bonus Allowance	18	25,886 96	
Gratuities to families of deceased Officials	18	1,576 66	48,301 39
The Public Service Retirement Act, 1920	18	.....	466 66
Total expenditure—Total des dépenses	.....	.....	2,367,411 41
Revenue—Revenus			
Casual Revenue—Revenu casuel—			
The Senate	21	11,921 06	
House of Commons	21	4,820 48	16,741 54
Fines and Forfeitures—Amendes et confiscations—			
Elections	21	.....	800 00
Total revenue—Total des revenus	.....	.....	17,541 54

Abatements — Fonds de retraite	**The Senate: Salaries at Ottawa — Sénat: Traitements à Ottawa**	Salary — Traitements	Bonus — Boni
$ cts.		$ cts.	$ cts.
	Speaker, H. Bostock, 12 m	6,000 00	
300 00	Clerk of the Senate, A. E. Blount	6,000 00	
	Staff—Personnel		
†54 00	Berube, E., curator of the reading room, 12 m	1,600 00	162 00
60 00	Carleton, J. C., confidential messenger, 12 m	1,200 00	297 00
201 00	Chambers, E. J., gentleman usher of the black rod, 12 m	4,020 00	
*42 00	Choquette, J. A., postmaster	2,100 00	60 00
‡	Creighton, J. G. A., law clerk of the Senate, 12 m	5,000 00	
66 00	Dallaire, A., assistant chief parliamentary messenger, 12 m	1,320 00	279 00
201 00	de Montigny, L., chief French translator, 12 m	4,020 00	
162 00	Duckett, C. E., head French translator, 12 m	3,240 00	
150 00	Emerson H. H., parliamentary reporter	3,000 00	
*45 60	Garneau, A. L., clerk of French minutes of proceedings and journals, 12 m	2,280 00	
78 00	Gilman, H. D., senior account clerk, 12 m	1,560 00	202 00
*80 40	Gross, H., departmental accountant, grade 5, 12 m	4,020 00	
150 00	Halpin, D. J., parliamentary reporter, 12 m	3,000 00	
201 00	Hinds, A., chief clerk of committees, 12 m	4,020 00	
‡	Horton, A., editor and chief of reporting branch	4,500 00	
140 00	Jones, C. H., clerk of English minutes of proceedings and journals, 12 m	2,800 00	
75 00	Larose, C. H., par. doorkeeper and assistant mace bearer, 12 m	1,500 00	261 00
‡	Lelievre, S., second clerk assistant, 12 m	4,620 00	
60 00	Mackie, R., confidential messenger, 12 m	1,200 00	297 00
60 00	Mailhot, J., Speaker's steward, 12 m	1,200 00	297 00
78 00	O'Brien, K. C., senior clerk stenographer	1,560 00	
84 00	O'Neill, W. J., senior supplies clerk, 12 m	1,680 00	150 00
60 00	Perkins, W. D., assistant curator of the reading room, 12 m	1,200 00	297 00
81 00	Roy, A., senior law clerk stenographer, 12 m	1,620 00	162 00
84 00	Weston, T. B., assistant postmaster, 12 m	1,680 00	150 00
72 00	Wood, N. McL., chief parliamentary messenger, 12 m	1,440 00	150 00
	Young, J. C., deputy clerk of the Senate, 12 m	4,620 00	
		82,000 00	2,764 00
	Charged as follows—		
	Speaker's salary, under Statute	6,000 00	
	Salaries and Contingencies	76,000 00	
	Provisional Bonus Allowance	2,764 00	
	Total	84,764 00	

*Superannuation Fund No. 1. †Superannuation Fund No. 2. ‡35 years' service completed. Balance Retirement Fund.

The Senate: Salaries and Contingencies $ cts.

Sénat: Traitements et dépenses contingentes

Salaries of permanent employees.....(Page N—3) 76,000 00

Stenographic Staff—

E. L. Bond, 33 d. at $4, $132; E. Dion, 124 d. at $4, $496; N. Foley, 124 d. at $4, $496; G. Gibson, 34 d. at $4, $136; B. Giroux, 91 d. at $4, $364; L. Irvine, 124 d. at $4, $496; Mrs. J. Kay, 91 d. at $4, $364; E. Mackenzie, 91 d. at $4, $364; J. C. Mattice, 33 d. at $4, $132; L. S. Quay, 91 d. at $5, $455; W. M. P. Raye, 366 d. at $4, $1,464; M. B. Renaud, 124 d. at $4, $496; W. Rosier, 33 d. at $4, $132; A. Ryan, July 13 to Mar. 31 at $100 per m., $861.29; H. Ward, 124 d. at $4, $496..... 6,884 29

Clerical services—

R. C. Bryden, 12 d. at $4, April 13 to May 22 at $50 per m., $113.48, bonus $8.70; R. S. Chevassu, 366 d. at $4, $1,464, secretary to the Leader of the Opposition, 12 m., $600, $2,064; H. D. Dewar, 31 d. at $5, $155; clerical assistance to the Leader of the Opposition, $600..... 2,941 18

The Senate: Salaries and Contingencies—Concluded **Sénat: Traitements et dépenses contingentes**—Fin	$ cts.
Debates amanuenses—	
E. Ball, 124 d. at $6.50, $806; M. H. Cox, $10; A. C. Huestis, 33 d. at $6.50, $214.50; Mrs. W. A. Purdy, 82 d. at $6.50, $533; C. Ratchford, 124 d. at $6.50, $806	2,369 50
Reporting debates, T. Bengough, $1,500; translating debates, A. Potvin, $4,325	5,825 00
Preparing synoptic reports of debates: T. H. Blacklock, 17⅐ wks. at $40, $702.86; J. A. Fortier, 17⅐ wks. at $20, $351.43	1,054 29
Specially employed to Mar. 31, 1924: E. Batterton, mail carrier, session, $3 per d., recess, $20 per m	539 95
Doormen at $4 per d.—	
W. D. Foran, 366 d., $1,464; J. C. Phimister, 366 d., $1,464; W. C. Reid, 366 d., $1,464	4,392 00
Temporary and sessional messengers at $3.25 per d.—	
A. E. Armstrong, 93 d., $302.25, bonus, $80.44; H. Armstrong, 128 d., $416, bonus, $110.31; R. Brown, 366 d., $1,189.50, bonus, $315; F. Cottee, 128 d., $416, bonus, $110.31; A. Dallaire, 129 d., $419.25, bonus, $111.22; O. Fardais, 128 d., $416, bonus, $110.31; E. Gillespie, 129 d., $419.25, bonus, $111.22; F. Grace, 128 d., $416, bonus, $110.31; C. H. Howell, 128 d., $416, bonus, $110.31; W. D. Johnston, 366 d., $1,189.50, bonus, $315; A. Laliberte, 128 d., $416, bonus, $110.31; B. Larose, 128 d., $416, bonus, $110.31; H. J. Lefurgey, 128 d., $416, bonus, $110.31; J. T. McClelland, 366 d., $1,189.50, bonus, $315; J. McDonald, 366 d., $1,189.50, bonus, $72; B. M. McEvoy, 128 d., $416, bonus, $19.67; J. O'Leary, 128 d., $416, bonus, $110.31; M. Plouffe, 128 d., $416, bonus, $110.31; J. P. Reynolds, 128 d., $416, bonus, $110.31; A. W. Sloan, 34 d., $110.50, bonus, $28.97; W. Sotherton, carpenter, 366 d. at $4.50, $1,647; A. Trafford, 93 d., $302.25, bonus, $14.34; P. H. Villeneuve, 366 d., $1,189.50, bonus, $315; C. Watson, 128 d., $416, bonus, $110.31	17,577 58
Sessional pages at $1.50 per d.—	
A. Asselin, 80 d., $120; E. Beamish, 34 d., $51; L. Berube, 127 d., $190.50; F. Bond, 34 d., $51; E. Carroll, 34 d., $51; E. Hodgkinson, 127 d., $190.50; E. Latulippe, 93 d., $139.50; R. Moreau, 127 d., $190.50; M. Paquette, 91 d., $136.50; C. Prime, 34 d., $51; H. Pyefinch, 127 d., $190.50	1,362 00
Permanent charwomen at $1.25 per d.—	
M. Bond, $457.50; E. Bradley, $457.50; A. Derouin, $457.50; A. Godbout, $457.50; L. Labbe, $457.50; M. Laberge, $457.50; M. A. McMeekin, $457.50; V. St. Jacques, $457.50	3,660 00
Temporary char service, $13,694.75; bonus, $2,173.26	15,868 01
Extra services at receptions, etc	310 75
Allowance in lieu of residences: Hon. H. Bostock, $3,000; E. J. Chambers, $600; N. McL. Wood, $300	3,900 00
Accounts ($22,378.82)—	
Dictaphone Sales Corporation Ltd., Toronto, Ont.: dictating dictaphones, 2, $475; transcribing dictaphone, $213.75	688 75
Department of Public Printing and Stationery: printing debates, $9,684.47; stationery supplies, $6,339.30; parliamentary publications, $184.20	16,207 97
Subscriptions to newspapers and periodicals for the reading room	2,337 13
Taxi hire, Hon. H. Bostock, $252.90; washing towels, $266.79	519 69
Sundry accounts	2,625 28
Expenses of Committees, expenses of witnesses	347 50
Total.	165,410 87

Charged as follows—	
Salaries and Contingencies	160,207 33
Provisional Bonus allowance.	5,203 54
Total.	165,410 87

The Senate: Indemnity and Transportation, Session Jan. 31 to June 30, 1923

Sénat: Indemnité et allocation de voyage, session du 31 janv. au 30 juin 1923

—	Indemnity — Indemnité	Transportation — Allocation de voyage
	$ cts.	$ cts.
Barnard, G. H.	4,000 00	180 00
Beaubien, C. P.	4,000 00	
Beique, F. L.	4,000 00	
Belcourt, N. A.	4,000 00	
Benard, A.	4,000 00	90 00
Bennett, W. H.	4,000 00	12 00
Black, F. B.	4,000 00	60 00
Blain, Richard	4,000 00	9 10
Blondin, P. E.	4,000 00	
Bolduc, Joseph	4,000 00	36 50
Bostock, H.	4,000 00	150 00
Bourque, T. J.	4,000 00	120 00
Boyer, Arthur	4,000 00	
Bradbury, Geo. H.	4,000 00	120 00
Calder, Hon. J. A.	4,000 00	120 00
Casgrain, J. P. B.	4,000 00	
Chapais, T.	4,000 00	11 00
Cloran, H. J.	4,000 00	
Crowe, S. J.	4,000 00	180 00
Curry, N.	3,375 00	
Dandurand, R.	4,000 00	
Daniel, J. W.	4,000 00	60 00
David, L. O.	4,000 00	
Desaulles, G. C.	4,000 00	
De Veber, L. Geo.	4,000 00	120 00
Donnelly, J. J.	4,000 00	12 50
Farrell, E. M.	4,000 00	90 00
Fisher, J. H.	4,000 00	16 50
Forget, A. E.	4,000 00	60 00
Foster, Hon. Sir Geo. E.	4,000 00	
Foster, G. G.	4,000 00	
Fowler, G. W.	4,000 00	90 00
Gillis, A. B.	4,000 00	120 00
Giroir, E. L.	4,000 00	90 00
Godbout, J.	4,000 00	41 00
Gordon, Geo.	4,000 00	
Green, R. F.	4,000 00	180 00
Griesbach, W. A.	4,000 00	120 00
Hardy, A. C.	4,000 00	
Harmer, W. J.	4,000 00	150 00
Kemp, Sir Edward	3,350 00	
King, G. G.	4,000 00	60 00
Laird, H. W.	4,000 00	120 00
Lavergne, L.	4,000 00	14 00
Legris, J. H.	4,000 00	11 50
L'Esperance, D. O.	4,000 00	18 00
Lougheed, Hon. Sir Jas.	4,000 00	120 00
Lynch-Staunton, O.	3,975 00	
Macdonell, A. C.	4,000 00	12 50
McCall, A.	4,000 00	18 00
McCoig, A. B.	4,000 00	60 00
McCormick, J.	4,000 00	90 00
McDonald, J. A.	4,000 00	75 00
McHugh, Geo.	4,000 00	10 00
McLean, Jas.	4,000 00	120 00
McLennan, J. S.	4,000 00	90 00
McMeans, L.	4,000 00	90 00
Martin, P. F.	4,000 00	90 00
Michener, E.	4,000 00	150 00
Mitchell, Wm.	4,000 00	
Montplaiser, H.	4,000 00	8 25
Mulholland, R. A.	4,000 00	10 00
Murphy, P. C.	4,000 00	240 00
O'Brien, M. J.		
Pardee, F.	4,000 00	60 00
Planta, A. E.	4,000 00	180 00
Poirier, Pascal	4,000 00	60 00
Pope, R. H.	4,000 00	10 00
Prouse, B. C.	4,000 00	105 00
Ratz, V.	4,000 00	15 00
Reid, Hon. J. D.	4,000 00	
Robertson, Hon. G. D.	4,000 00	30 00
Roche, Wm.	4,000 00	60 00
Ross, J. H.	4,000 00	120 00
Ross, W. B.	4,000 00	90 00
Schaffner, F. L.	4,000 00	90 00
Sharpe, W. H.	4,000 00	120 00
Smith, E. D.	4,000 00	10 00
Stanfield, J.	4,000 00	75 00
Tanner, C. E.	4,000 00	90 00
Taylor, J. D.	4,000 00	180 00
Tessier, Jules	4,000 00	15 50
Thibaudeau, A. A.	4,000 00	
Thorne, W. H.	3,500 00	60 00
Todd, I. R.	4,000 00	60 00
Turgeon, O.	4,000 00	60 00
Turriff, J. G.	4,000 00	120 00
Watson, Robt.	4,000 00	90 00
Webster, John	4,000 00	
Webster, L. C.	4,000 00	
White, G. V.	4,000 00	
White, R. S.	3,700 00	
Willoughby, W. B.	4,000 00	120 00
Wilson, J. M.	3,125 00	
Yeo, John	3,875 00	90 00
	372,900 00	5,556 35
Transportation as above	5,556 35	
	378,456 35	
Payments on account of Session 1923–24	59,381 50	
	437,837 85	
Less—paid in 1922–23	59,017 72	
Total	378,820 13	

Abatements — Fonds de retraite	House of Commons: Salaries at Ottawa — Chambre des Communes: Traitements à Ottawa	Salary — Traitements	Bonus — Boni
$ cts.		$ cts.	$ cts.
	Speaker, Hon. R. Lemieux, 12 m	6,000 00	
	Deputy Speaker, G. N. Gordon, 12 m	4,000 00	
300 00	Clerk of the House of Commons, W. B. Northrup, 12 m	6,000 00	
	Staff—Personnel		
174 00	Arsenault, H. P., chief translator, 12 m	3,480 00	
144 00	Baril, J. W., principal translator, 12 m	2,880 00	
81 00	Barton, M. J., senior law clerk stenographer, 12 m	1,620 00	162 00
144 00	Beaubien, A. H., principal translator, 12 m	2,880 00	
231 00	Beauchesne, A., deputy clerk of the House of Commons, 12 m	4,620 00	
144 00	Bernard, P. M. E., parliamentary translator, 12 m	2,880 00	
150 00	Berryman, F., parliamentary reporter, 12 m	3,000 00	
144 00	Blue, C. S., assistant parliamentary reporter and senior reporter of committees, 12 m	2,880 00	
102 00	Boivin, G. N., committee clerk, 12 m	2,040 00	60 00
*80 40	Bowie, H. W., sergeant-at-arms, 12 m	4,020 00	
165 00	Boyce, C. W., assistant chief of English journals, 12 m	3,300 00	
144 00	Briand, J. M., principal translator, 12 m	2,880 00	
102 00	Buskard, W. W., assistant parliamentary reporter, 12 m	2,040 00	
*70 98	Cameron, D. W., accountant, 6 m. at $3,500, 6 m. at $3,600	3,550 00	
	Campbell, A. C., editor of debates, 12 m	4,500 00	
‡	Chadwick, F., principal clerk, 12 m	2,280 00	60 00
144 00	Chagnon, L. J., principal translator, 12 m	2,880 00	
168 00	Charlier, E., parliamentary translator, 12 m	3,360 00	
144 00	Chartrand, J. P. A., principal translator, 12 m	2,880 00	
150 00	Chevassu, J. P., parliamentary translator, 12 m. (less 2 d.)	2,984 00	
144 00	Chevrier, A., principal translator, 12 m	2,880 00	
120 00	Clouthier, V., senior committee clerk, 12 m	2,400 00	60 00
201 00	Dansereau, L., chief of French journals, 12 m	4,020 00	
150 00	D'Astous, L. J., principal translator, 12 m	3,000 00	
*42 00	Deacon, J. L., curator of the reading room, 12 m	2,100 00	
144 00	de Bellefeuille, L., principal translator, 12 m	2,880 00	
168 00	De la Durantaye, G., parliamentary translator, 12 m	3,360 00	
150 00	Dickson, W. H., parliamentary reporter, 12 m	3,000 00	
‡	Dube, W., clerk of petitions, 12 m	1,680 00	150 00
151 50	Dumont, J., parliamentary translator, 9 m. at $3,000, 3 m. at $3,120	3,030 00	
114 00	Dun, J. T., committee clerk, 12 m	2,280 00	60 00
144 00	Fauteux, E., prin. translator April 1 to Sept. 30, par. translator, Oct. 1, 1923 to Mar. 31, 1924	2,880 00	
201 00	Foran, J. K., assistant chief parliamentary counsel, 12 m	4,020 00	
168 00	Fortier, A., parliamentary translator, 12 m	3,360 00	
114 00	Fraser, A. A., committee clerk, 12 m	2,280 00	60 00
178 50	Gabard, M., associate editor of debates and reporter, 3 m. at $3,480, 9 m. at $3,600	3,570 00	
162 00	Galbraith, F. W. S., parliamentary reporter, 12 m	3,240 00	
168 00	Gascon, W., parliamentary translator, 12 m	3,360 00	
201 00	Gerin, L., chief of Hansard translation branch, 12 m	4,020 00	
168 00	Girard, R., parliamentary translator, 12 m	3,360 00	
91 25	Healey, E. W., senior supplies clerk, 12 m	1,825 00	93 96
126 00	Horton, A. E., clerk of sessional papers, 12 m	2,520 00	
114 00	Howe, T. S., committee clerk, 12 m	2,280 00	60 00
138 00	Hubbard, T. S., parliamentary reporter, 12 m	2,760 00	
‡	Hugg, C., assistant curator of the reading room, 12 m	1,200 00	297 00
138 00	Johnston, M. F., parliamentary reporter, 12 m	2,760 00	
144 00	Keliher, J. T., prin. translator April 1 to Sept. 30, par. translator Oct. 1, 1923 to Mar. 31, 1924	2,880 00	
‡	King, R. P., chief of English journals, 12 m	4,020 00	
168 00	Labine, G., parliamentary translator, 12 m	3,360 00	
144 00	Lachaine, M., principal translator, 12 m	2,880 00	
75 00	Lalonde, W. F. A., postal clerk, April 1 to Jan. 31, assistant postmaster Feb. 1 to Mar. 31	1,500 00	261 00
168 00	Larose, W., parliamentary translator, 12 m	3,360 00	
168 00	Lassalle, L., parliamentary translator, 12 m	3,360 00	
144 00	Lavoie, J. M., principal translator, 12 m	2,880 00	
‡	Lemieux, F. X., asst. postmaster, April 1 to Oct. 31, postmaster, Nov. 1, 1923 to Mar. 31, 1924	2,100 00	60 00
138 00	Mackay, J. H., parliamentary reporter, 12 m	2,760 00	
	Mills, N., postmaster, 4 m. to July 31 at $2,800 (resigned)	933 28	

Abatements — Fonds de retraite	**House of Commons: Salaries at Ottawa — Chambre des Communes: Traitements à Ottawa**	Salary — Traitements	Bonus — Boni
$ cts.	*Staff*—Concluded—*Personnel*—Fin	$ cts.	$ cts.
114 00	Montgomery, T. R., principal clerk, 12 m	2,280 00	60 00
80 00	Moreau, L. P., postal clerk, 12 m	1,600 00	162 00
66 50	Morris, E. L., committee clerk, 7 m. to Mar. 31 at $2,280	1,330 00	35 00
144 00	Naubert, E., chief of stationery division, 12 m	2,880 00	
150 00	Oliver, H., parliamentary reporter, 12 m	3,000 00	
144 00	Ouimet, P. G., parliamentary translator, 12 m	2,880 00	
‡	Panet, L. C., asst. chief of committees and private bills branch, 3 m. to June 30 at $3,300 (deceased)	825 00	
176 25	Paradis, O., chief of House translation branch, 9 m. at $3,480, 3 m. at $3,660	3,525 00	
‡	Sherwood, B. W., departmental accountant, grade 2, 12 m	2,580 00	
114 00	Sherwood, H. C., clerk of orders and records, 12 m	2,280 00	60 00
186 00	Simpson, G., associate editor of debates and reporter	3,720 00	
144 00	Smith, J. H., head clerk, 12 m	2,880 00	
53 25	Spencer, S. S., assistant curator of the reading-room, 3 m. at $1,020, 9 m. at $1,080	1,065 00	315 00
102 00	Sturgeon, R. C., assistant parliamentary reporter, 12 m	2,040 00	60 00
144 00	Therien, J. G., principal translator, 12 m	2,880 00	
‡	Todd, W., chief of committees and private bills branch, 12 m	4,020 00	
165 00	Tremblay, J., assistant chief of French journals, 12 m	3,300 00	
144 00	Tremblay, U., parliamentary translator	2,880 00	
201 00	Troop, A. G., assistant chief parliamentary counsel, 12 m	4,020 00	
130 50	Vallieres, H., parliamentary translator, 3 m. at $2,520, 9 m. at $2,640	2,610 00	
162 00	Young, E. C., parliamentary reporter, 12 m	3,240 00	
	Sergeant at Arms: Permanent Employees— Sergent d'Armes: Fonctionnaires permanents ($19,620)		
	Boudreault, G. A., chief parliamentary messenger and housekeeper, 12 m	1,800 00	118 92
60 00	Boulet, L., confidential messenger, 12 m	1,200 00	297 00
60 00	Fairnie, A., confidential messenger, 12 m	1,200 00	297 00
48 00	Farrell, P., parliamentary messenger, 12 m	960 00	315 00
51 00	Fitzgerald, E., chief of pages, 12 m	1,020 00	315 00
50 00	Fortin, L. D., parliamentary messenger, 12 m	1,000 00	315 00
†88 20	George, C., manager of the joint parliamentary restaurant	2,520 00	
50 50	Greer, F. C. B., parliamentary messenger, 6 m. at $1,000, 6 m. at $1,020	1,010 00	315 00
60 00	Holland, A. H., parliamentary doorkeeper, 12 m	1,200 00	297 00
60 00	Letourneau, O., supervisor of char service, 12 m	1,200 00	297 00
50 00	Morin, E., parliamentary messenger, 12 m	1,000 00	315 00
47 50	Morris, E. L., secretary to sergeant-at-arms, 5 m. to Aug. 31 at $2,280 (trans. to Committee branch)	950 00	25 00
48 00	Pearson, A., parliamentary messenger, 12 m	960 00	315 00
48 00	Pepper, G. W., parliamentary messenger, 12 m	960 00	315 00
‡	Stewart, C. R., parliamentary doorkeeper, 12 m	1,200 00	297 00
72 00	Thompson, W. G., assistant chief parliamentary messenger, 12 m	1,440 00	261 00
	Sergeant-at-Arms: Temporary Employee—Sergent d'Armes: Employe temporaire		
	Tachereau, E., acting deputy sergt.-at-arms, Session 1923	200 00	
	Printing of Parliament: Permanent Employees— Impressions du Parlement: Fonctionnaires permanents ($6,860)		
†58 80	Alexander, T. W., senior supplies clerk, 12 m	1,680 00	150 00
†98 00	Davidson, R. B., chief of government distribution office, 12 m	2,800 00	
54 00	Gray, W. R., supplies clerk, 12 m	1,080 00	72 00
65 00	Lemay, A., supplies clerk, 12 m	1,300 00	297 00
	Contingencies—Dépenses contingentes ($2,893.57)		
	Croasdell, R., secretary to Leader of the Opposition, 6 m. to Sept. 30 at $2,500	1,250 00	
	Merriam, A. W., secretary to Leader of the Opposition, 6 m. to Mar. 31 at $2,500	1,250 00	
	Panet, L. C., acting dep'y sergt.-at-arms, April 1 to June 26 at $100 per m	286 67	
	Taschereau, E., acting dep'y sergt.-at-arms, Feb. 28 to Mar. 31 at $100 per m	106 90	

Abatements — Fonds de retraite	House of Commons: Salaries at Ottawa — Chambre des Communes: Traitements à Ottawa	Salary — Traitements	Bonus — Boni
$ cts.		$ cts.	$ cts.
	Committees, etc.: Sessional and Extra Clerks— Comités etc.: Employés durant la session et surnuméraires ($34,896)		
	Baptie, V. I., 124 d. at $5	620 00	
	" secretary to deputy speaker, 12 m	600 00	
	Barbes, Mrs. D., 61 d. at $5, 305 d. at $6	2,135 00	
	Barthe, A., 366 d. at $5	1,830 00	93 95
	Belanger, E., 344 d. at $5	1,720 00	88 27
	Bergeron, J., 124 d. at $5	620 00	31 99
	Bertrand, A., 124 d. at $5	620 00	31 99
	Bilodeau, E., 55 d. at $7	385 00	
	Bonneville, J. A., 105 d. at $5, 162 d. at $4	1,173 00	
	Campbell, G., 124 d. at $5	620 00	31 99
	Darby, A. E., 21 d. at $5	105 00	5 42
	DeBlois, T. D., 366 d. at $5	1,830 00	93 95
	Doyle, J. P., 274 d. at $5	1,370 00	70 46
	Forke, M., 33 d. at $5	165 00	
	Garneau, Mrs. S., 33 d. at $5	165 00	8 60
	Gatien, H., 36 d. at $5	180 00	
	Gatien, J. M., 44 d. at $5	220 00	
	Gibson, J. W., 91 d. at $4, 275 d. at $5	1,739 00	135 54
	Gilchen, H., 57 d. at $5	285 00	14 71
	Godbout, J. A., 125 d. at $5	625 00	32 25
	Gordon, S. R., 333 d. at $6	1,998 00	54 60
	Grant, W. H., 28 d. at $5	140 00	
	Guerin, E., 366 d. at $6.50	2,379 00	
	Hamilton, H., 136 d. at $5	680 00	
	Helmer, Mrs. C. E., 366 d. at $5	1,830 00	
	Hill, W., 366 d. at $4	1,464 00	260 82
	Howe, J., 105 d. at $5	525 00	27 09
	Kearney, A. H., 366 d. at $5	1,830 00	
	Kipp, Mrs. Y., 32 d. at $4, 38 d. at $5	318 00	
	Mansbridge, R., 290 d. at $5	1,450 00	
	Meredith, H. R., 124 d. at $5	620 00	31 99
	Mounsey, T. D., 91 d. at $5	455 00	23 48
	Ollivier, M., 26 d. at $10	260 00	
	Parker, H. D., 20 d. at $5	100 00	
	Robidoux, N., 145 d. at $6	870 00	
	Ross, A., 124 d. at $5	620 00	31 99
	Simpson, J. F., 26 d. at $5	130 00	6 71
	Stewart, K. J., 136 d. at $5	680 00	
	Sullivan, M., 48 d. at $5	240 00	
	Wayling, T., 45 d. at $5	225 00	11 61
	Williams, C., 124 d. at $5	620 00	31 99
	Wilson, M. E., 91 d. at $5	455 00	23 48
	Committees, etc.: Stenographers and Typists for Members Comités, etc.. Sténographes et dactylographes au service des députés ($34,309)		
	Anderson, A. E., 5 d. at $3	15 00	
	Anderson, M., 107 d. at $4, 17 d. at $3.50	487 50	
	Bass, G., 15 d. at $4	60 00	8 58
	Berube, M. T., 33 d. at $4	132 00	
	Bishop, M., 30 d. at $4	120 00	
	Bouchard, H. M., 91 d. at $4	364 00	
	Brankin, H., 124 d. at $4	496 00	
	Brennan, M., 91 d. at $4, 33 d. at $3.50	479 50	26 83
	Cameron, A., 91 d. at $4	364 00	
	Cameron, C. L., 124 d. at $4	496 00	88 67
	Carrier, A., 91 d. at $4	364 00	
	Charette, D., 91 d. at $4	364 00	
	Charron, D., 124 d. at $4	496 00	
	Chene, A. (page), 33 d. at $1.75	57 75	
	Christie, A., 33 d. at $4	132 00	
	Cook, B., 124 d. at $4	496 00	88 67
	Copping, W. (messenger), 117 d. at $3, 7 d. at $2	365 00	20 15
	Cross, I. E., 91 d. at $4	364 00	65 07
	Culpin, Mrs. A. (file clerk), 124 d. at $3	372 00	24 43
	Culross, A., 124 d. at $4	496 00	

Abatements — Fonds de retraite	**House of Commons: Salaries at Ottawa — Chambre des Communes: Traitements à Ottawa**	Salary — Traitements	Bonus — Boni
$ cts.	*Committees, etc.: Stenographers and Typists for Members*—Con. *Comités, etc.: Sténographes et dactylographes au service des députés*—Suite	$ cts.	$ cts.
	Denison, J. E., 91 d. at $4	364 00	
	Deschamps, J., 120 d. at $4	480 00	
	Dickner, M. R., 124 d. at $4	496 00	
	Donaldson, J., 100 d. at $4	400 00	
	Doody, M. J., 6 d. at $3	18 00	
	Duff, J., 61 d. at $4	244 00	
	Fagan, J. E., 124 d. at $4	496 00	
	Fellows, I., 33 d. at $4	132 00	
	Fisher (page messenger), 124 d. at $2.50	310 00	4 95
	Forke, M., 91 d. at $4	364 00	
	Foster, B. H., 116 d. at $4	464 00	
	Gagnon, M. J., 124 d. at $4	496 00	
	Garceau, Mrs. M. E., 124 d. at $4	496 00	
	Garneau, Mrs. S., 333 d. at $4	1,332 00	237 34
	Garrow, G., 124 d. at $4	496 00	
	Gougeon, Y., 91 d. at $4	364 00	
	Graham, N., 91 d. at $4	364 00	
	Graham, O., 33 d. at $4	132 00	23 60
	Gravelle, M., 122 d. at $4	488 00	
	Gray, A., 20 d. at $4	80 00	
	Halliday, F., 124 d. at $4	496 00	
	Halliday, J. M., 15 d. at $4	60 00	
	Hill, L. (desk clerk), 124 d. at $4	496 00	
	Jackson, V. M., 91 d. at $4	364 00	
	Kipp, Mrs. Y., 91 d. at $4	364 00	
	Lafond, M. A., 17d. at $3.50, 16 d. at $4	123 50	
	Lamoureux, E., 91 d. at $4	364 00	65 07
	Laperriere, M. R., 124 d. at $4	496 00	
	Leaver, K., 32 d. at $4	128 00	
	Leclerc, E., 33 d. at $4	132 00	
	Lefebvre, J., 33 d. at $4	132 00	
	Lefebvre, M., 57 d. at $3	171 00	
	Locke, B., 124 d. at $4	496 00	
	MacBean, N., 33 d. at $4	132 00	
	MacDonald, M. H., 123 d. at $4	492 00	87 95
	MacRitchie, A., 124 d. at $4	496 00	
	McEwen, M. E., 124 d. at $5, 242 d. at $4	1,588 00	
	McGuigan, R., 33 d. at $4	132 00	23 60
	McKinley, J., 4 d. at $4, 33 d. at $3.50	131 50	
	Mahoney, J. J., 91 d. at $4	364 00	
	Marcotte, M., 104 d. at $4	416 00	
	Marriott, I., 127 d. at $4	508 00	
	Megloughlin, N., 91 d. at $4	364 00	65 07
	Miller, M., 124 d. at $4	496 00	
	Miller, R. R., 124 d. at $4	496 00	
	Nicholl, L., 61 d. at $4	244 00	
	O'Connor, K., 107 d. at $4	428 00	23 60
	O'Regan, O. G., 23 d. at $4	92 00	16 45
	Ouimet, A., 124 d. at $4	496 00	
	Parker, H. D., 120 d. at $4	480 00	80 04
	Patching, H., 91 d. at $4	364 00	
	Phillips, M., 83 d. at $4	332 00	
	Pinault, J., 33 d. at $3	99 00	4 95
	Quinn, G., 33 d. at $4	132 00	23 60
	Read, E., 61 d. at $4, 22 d. at $3.50	321 00	
	Reynolds, B., 124 d. at $4	496 00	65 07
	Richards, J. (file clerk), 33 d. at $2.50	82 50	
	Robichaud, Y., 12 d. at $3, 14 d. at $4	92 00	
	Rogers, G., 60 d. at $4	240 00	
	Seguin, M., 91 d. at $4	364 00	
	Sharp, G., 33 d. at $4	132 00	
	Shehyn, M., 91 d. at $4	364 00	
	Simpson, J. F., 91 d. at $4	364 00	65 07
	Sinclair, A., 124 d. at $4	496 00	
	Smart, H., (page), 91 d. at $1.75	159 25	
	Soper, K., 91 d. at $4, 33 d. at $3.50	479 50	
	Stewart, D., 109 d. at $4	436 00	
	Sullivan, M. H., 119 d. at $4	476 00	

Abatements — Fonds de retraite	House of Commons: Salaries at Ottawa — Chambre des Communes: Traitements à Ottawa	Salary — Traitements	Bonus — Boni
$ cts.	*Committees, etc.: Stenographers and Typists for Members*—Con.— *Comités, etc.: Sténographes et dactylographes au service des députés*—fin	$ cts.	$ cts.
	Taylor, J. K., 33 d. at $4	132 00	
	Theobald, Mrs. C., 124 d. at $4	496 00	
	Valiquette, C., 91 d. at $4	364 00	
	Webster, M. G., 11 d. at $3, 16 d. at $3.50	89 00	
	Weilbrenner, A. L., 124 d. at $4	496 00	
	White, B., 91 d. at $4	364 00	
	Wilson, M. E. D., 91 d. at $4	364 00	
	Wright, A., 124 d. at $4	496 00	
	Wright, Mrs. J., 91 d. at $4	364 00	
	Debates Amanuenses—Copistes des Débats ($13,975)		
	Barber, E., 124 d. at $6.50	806 00	20 41
	Boyce, I. A., 183 d. at $6.50	1,189 50	
	Casserly, L. M., 124 d. at $6.50	806 00	
	Condon, D., 124 d. at $6.50	806 00	
	Cox, Mrs. M. H., 124 d. at $6.50	806 00	20 41
	Furney, Mrs. K. E., 124 d. at $6.50	806 00	20 41
	Hackett, E. I., 129 d. at $6.50	838 50	
	Hazle, J., 96 d. at $6.50	624 00	
	Howe, D., 82 d. at $6.50	533 00	
	Kearns, L., 366 d. at $6.50	2,379 00	60 00
	Kennedy, R. B., 33 d. at $6.50	214 50	
	Lemoine, A., 124 d. at $6.50	806 00	
	MacKay, F., 124 d. at $6.50	806 00	
	McCready, F., 91 d. at $6.50	591 50	
	Nugent, P., 91 d. at $6.50	591 50	
	O'Donohoe, Mrs. E., 124 d. at $6.50	806 00	
	Purdy, Mrs. E., 33 d. at $6.50	214 50	
	Reid, E. D., 8 d. at $6.50	52 00	
	Ridley, L. A., 40 d. at $6.50	260 00	
	Thompson, B. H., 6 d. at $6.50	39 00	
		349,640 85	9,062 75
	Charged as follows:—		
	Speaker's salary, under Statute		6,000 00
	Deputy Speaker's salary, under Statute		4,000 00
	Officers' salaries		226,887 28
	Estimate of the Sergeant-at-Arms		19,820 00
	Printing of Parliament		6,860 00
	Contingencies		2,893 57
	Committees, Sessional Clerks, etc		69,205 00
	Publishing Debates		13,975 00
	Provisional Bonus Allowance		9,062 75
	Total		358,703 60

*Superannuation Fund No. 1. †Superannuation Fund No. 2. ‡35 years' service completed. Balance Retirement Fund.

House of Commons: Committees, Sessional Clerks, etc. — Chambre des Communes: Comités, commis de la session, etc.		$ cts.
Sessional and extra clerks— Salaries at Ottawa	(Page N—8)	34,896 00
Stenographers and typists for members— Salaries at Ottawa	(Page N8)	34,309 00
Translation at $1.50 per page: Association Technolcgique de Langue Francaise d'Ottawa, 1,488 p., $2,232; G. E. Babin, Ottawa, 50 p., $75; L. Beaudry, Le Soleil, Que., 126 p., $189; E. Beaulac, Montreal, 50 p., $75; J. E. Belanger, Ottawa, 50 p., $75; Mrs. J. U. Berard, Montreal, 50 p., $75; Mrs. H. Bourbeau, Montreal, 126 p., $189; G. Caron, Ottawa, 50 p., $75; E. Chasse,		

House of Commons: Committees, Sessional Clerks, etc.—Concluded $ cts.
Chambre des Communes: Comités, commis de la session, etc.—Fin

Translation at $1.50 per page—*Concluded*
Quebec, 50 p., $75; E. E. Cinq-Mars, Ste. Anne de Bellevue, 50 p., $75; A. Daviault, Ottawa, 50 p., $75; J. R. De Cotrel, Montreal, 50 p., $75; C. A. Dorval, Ottawa, 100 p., $150; J. H. Gatien, St. André Avellin, Que., 50 p., $75; J. A. Gauthier, Montreal, 50 p., $75; International Press Clipping Service, Quebec, 155 p,. $232.50; Mrs. P. Landry, Ottawa, 55 p., $82.50; L. Larivee, Montreal, 50 p., $75; G. Leger, St. Joseph's, N.B., 34 p., $51; F. L. Magee, Moncton, 50 p., $75; M. Obalska, Montreal, 50 p., $75; A. Poirier, St. Joseph's N.B., 16 p., $24; A. Proulx, Westboro, 85 p., $127.50 ..... 4,327 50
Accounts under $500 ..... 505 34
Expenses of Committees ($11,637.80)—
Reporting evidence: J. Agnew, Toronto, $1,233.75; H. Bailey, Toronto, $273; T. Bengough, Toronto, $63.40; J. Buskard, Brantford, $1,285.30; N. R. Butcher, Toronto, $183.65; O. E. Fox, Toronto, $261.30; J. C. Hanley, Montreal, $1,490.70; M. H. Macdonald, Montreal, $28.50; M. Mason, Toronto, $50.75; E. Nield, Toronto, $1,250.05; J. C. O'Brien, Montreal, $560.60; R. H. Parson, Montreal, $196.80; E. E. Taylor, Toronto, $269.75. 7,147 55
Expenses of witnesses: N. T. Avard, Joggins, N.S., $53.35; G. Bevington, Winterburn, Alta., $437.90; C. Bourbeau, St Hyacinthe, Que., $25.45; M. J. Butler, Oakville, Ont., $45.65; D. Chisholm, Toronto, $33; W. H. Cox, Toronto, $29.20; M. Cumming, Truro, N.S., $90.70; R. J. Deachman, Calgary, $250.65; A. E. Dewar, Charlottetown, $93.75; E. N. Dickson, Sydney, N.S., $102.80; J. L. Dougherty, Chatham, Ont., $46.25; C. H. Douglas, St. John, N.B., $213.85; N. East, Vermillion, Alta., $394.70; O. R. Estey, Woodstock, N.B., $96; J. B. Fairbairn, Beamsville, Ont., $45; I. Fisher, New Haven, Conn., $100; C. Fraser, Regina, Sask., $201.65; C. Gagne, St. Anne de la Pocatiere, Que., $67.25; H. H. Hatfield, Hartland, N.B., $111; R. D. Hughes, Toronto, $31; W. T. Jackman, Toronto, $31; T. King, Washington, D.C., $101.05; A. Leitch, Guelph, $38.05; A. N. MacLean, St. John, N.B., $101.25; J. W. McConnell, Montreal, $32.45; A. McEachern, Glace Bay, N.S., $98.25; L. McNeill, Winnipeg, $160.35; I. E. Pedlow, Renfrew, $19.45; F. W. Pirie, Grand Falls, $82; H. O. Powell, Weyburn, Sask., $196.30; J. F. Reid, Orcadia, Sask., $127.75; R. W. Robb, Montreal, $16.30, C. B. Sissons, Toronto, $41; C. H. Sly, Winnipeg, $140.35; J. F. Sowards, Kingston, $20.05; G. Spence, Monchy, Sask., $154.70; E. H. Stonehouse, Weston, Ont., $21; H. Stutchbury, Edmonton, $214.85; W. W. Swanson, Saskatoon, $206.35; G. Toupin, Oka, P.Q., $40.50; N. B. Williams, Abernethy, Sask., $178.10.. 4,490 25

Total. 85,675 64

House of Commons: Contingencies

Chambre des Communes: Dépenses contingentes

Salaries at Ottawa. ..... (Page N—7) 2,893 57
Allowance in lieu of residences: Hon. R. Lemieux, $3,000; G. N. Gordon, $1,500; H. W. Bowie, $600 ..... 5,100 00
Canadian Review Co., Ltd., Toronto, Ont., Canadian Annual Review of Public Affairs, 1922, 350 copies 2,800 00
Comerre, Mde. L., Paris, France, portrait of Hon. R. Lemieux 500 00
Subscriptions to newspapers and publications for the reading room 2,571 18
Stationery Office supplies: stationery, $11,700.50; parliamentary publications, $110.75 ..... 11,811 25
Advertising, Canadian Parliamentary Guide, $75; postage, $702; revenue stamps for Speaker, $100. ..... 877 00
Payments under $500 including purchase of books, $420.73 (See correspondence). 2,451 91
Travelling expenses, A. Beauchesne 10 00

Total. 29,014 91

	$ cts.
House of Commons: Publishing Debates **Chambre des Communes: Publication des Débats**	
Salaries at Ottawa	13,975 00
Department of Public Printing and Stationery: printing Hansard, $59,764.14; parliamentary publications, $300	60,064 14
Payments under $500	269 96
Total	74,309 10
House of Commons: Estimates of the Sergeant-at-Arms **Chambre des Communes: Crédits du Sergent-d'Armes**	
Salaries at Ottawa, $19,620, $200 (Page N—7)	19,820 00
Messengers at $4 per d. and other employees: F. Aldridge, 91 d., $364; C. Aris, 61 d., $244; J. Armstrong, 124 d., $496; R. Bailey, 124 d., $496; J. J. Barber, 366 d. at $4.50; $1,647; J. S. Belfoy, 98 d., $392; G. Blyth, 91 d., $364; J. Boileau, 124 d., $496; T. Boles, 366 d., $1,464; F. Bolser, 33 d., $132; A. Booth, 366 d., $1,464; D. Boulais, 124 d., $496; F. Brazeau, 33 d., $132; J. B. Brisson, 124 d., $496; J. Burke, 124 d., $496; A. Carisse, 366 d., $1,464; J. Carville, 366 d., $1,464; H. A. Charbonneau, 366 d., $1,464; E. Charland, 356 d., $1,424; A. Charron, 33 d., $132; W. A. Church, 71 d., $284; T. Closs, 183 d. at $4, 183 d. at $4.25; $1,509.75; H. Cunningham, 33 d., $132; J. P. Daley, 366 d. at $5, $1,830; A. Dawson, 124 d., $496; J. Dodd, 124 d., $496; W. Flinn, 34 d., $136; J. H. Gatien, 47 d., $188; R. L. Graham, 91 d., $364; A. E. Green, 366 d., $1,464; A. Guilbault, 91 d. at $4, 33 d. at $4.50, $512.50; T. Hamilton, 91 d., $364; A. Harvey, 366 d., $1,464; J. Heaton, 183 d. at $4, 183 d. at $4.25, $1,509.75; W. F. Henbrey, 31 d., $124; T. Hewitt, 214 d. at $5, $1,070; J. Hollander, 124 d., $496; F. Hughes, 124 d., $496; P. Jauvenne, 79 d., $316; W. H. Jones, 183 d. at $5, 183 d. at $4.79, $1,791.57, extra allowance, $100, $1,891.57; C. Kenny, 91 d., $364; A. Lacelle, 33 d., $132; G. R. Lancefield, 124 d., $496; J. Laundy, 183 d. at $4.50, 183 d. at $5, $1,738.50; J. Leduc, 124 d., $496; H. Leger, 124 d., $496; W. Mackenzie, 91 d., $364; M. McCarthy, 124 d., $496; D. J. McDonald, 115 d., $460; J. M. McDonald, 91 d. at $4.50, 62 d. at $4, $657.50; P. McDonald, 31 d., $124; J. W. McElligott, 124 d., $496; D. McIntyre, 66 d., $240; G. Mayne, 124 d., $496; P. Meilleur, 124 d., $496; F. Methot, 56 d., $224; A. J. Miller, 114 d., $456; H. Moodie, 91 d., $364; A. J. Morrison, 124 d., $496; J. Nicol, 124 d. at $4.50, 242 d. at $4, $1,526; M. Nicol, 153 d., $612; C. A. O'Neill, 33 d., $132; R. W. Porteous, 218 d. at $5, $1,090; J. Ringrose, 124 d., $496; E. Roberge, 15 d. at $4, 351 d. at $5, $1,815; L. Robitaille, 124 d., $496; J. A. Samoisette, 124 d., $496; E. S. Samson, 91 d., $364; L. G. Seguin, 50 d., $200; J. A. Simoneau, 33 d., $132; J. Smith, 124 d., $496; A. Stafford, 122 d., $488; W. Stratton, 66 d., $264; ⅔ salary witheld during suspension, $202.66, $466.66; A. Vezina, 365 d., $1,460; D. Walker, 121 d. at $4, 31 d. at $4.25, $615.75; H. Wells, 34 d., $136; H. J. Wells, 33 d., $132; A. Wheeler, 287 d. at $4, 76 d. at $4.25, $1,471	51,986 98
Pages, sessional, at $1.75 per d.: B. Boivin, 90 d., $157.50; L. Bourgeois, 124 d., $217; J. E. C. Brady, 33 d., $57.75; A. Charron, 33 d., $57.75; A. Chene, 91 d., $159.25; R. D'Amours, 91 d., $159.25; D. Deslaurier, 86 d., $150.50; L. Diotte, 33 d., $57.75; G. Dubroy, 33 d., $57.75; A. Gagnon, 33 d., $57.75; A. Groulx, 33 d., $57.75; C. Halliday, 124 d., $217; T. E. Hashie, 33 d., $57.75; L. Hebert, 33 d., $57.75; H. Huband, 124 d., $217; W. Johnston, 90 d., $157.50; L. Lamothe, 91 d., $159.25; R. Landry, 124 d., $217; E. McElroy, 91 d., $159.25; R. McNicol, 91 d., $159.25; L. Marion, 33 d., $57.75; A. Pantalone, 90 d., $157.50; C. Platt, 91 d. at $2, $182; H. Seguin, 124 d., $217; S. Theriault, 124 d., $217; E. Troy, 90 d., $157.50	3,580 50
Charwomen, permanent, at $1.25 per d.: M. Croteau, 366 d., $457.50; M. Dooner, 366 d., $457.50; M. Grenier, 250 d., $312.50; J. Ingram, 366 d., $457.50; A. Johnston, 366 d., $457.50; M. McCourt, 366 d., $457.50; C. Munro, 366 d., $457.50; C. Roy, 366 d., $457.50; L. Sherman, 366 d., $457.50; J. Wilson, 366 d., $457.50	4,430 00
Retiring allowance, Mrs. E. Gagne, charwoman	250 00
Sessional and extra charwomen at $1.25 per d	18,464 00
Restaurant staff, $20,049.76; extra help at Speaker's receptions, $192.50	20,242 26
Temporary servants, $30,823.77; bonus, $6,580.94	37,404 71

House of Commons: Estimates of the Sergeant-at-Arms—Concluded $ cts.
Chambre des Communes: Crédits du Sergent-d'Armes—Fin

Accounts—

Brock, W. R. Co., Ltd., Montreal, Que.: table cloths, 101, $836.16; table napkins, 30 doz., $374.40; silence cloths, 37¼ yds., $85.85; towels, 26½ doz., $139.92; overalls, 7 doz., $127.68; white coats, 4 doz., $103.68; smocks, $99.36; sundry items, $108.08.	1,875 13
Bryson-Graham Ltd., Ottawa: couches, 4, $170; rug, 1, $66.50; cushions, 16, $67.50; sundry items, $361.84	665 84
Cassidy's Ltd., Montreal, dishes for parliamentary restaurant	1,168 33
Cleghorn & Beattie, Ltd., Ottawa: carpet, 128 yds., $640; velour portieres, 9, $296.27; silk curtains, 5 pr., $103.16; fern stands, $221.25; oak screens, 2, $110; repairing window shades, 55, $161.60; sundry items, $103.36	1,635 64
Eddy, E. B. Co., Ltd., Hull, Que.: Onliwon towels, 48 cases, $275.40; matches, 26 cases, $198.95; toilet paper, 8 cases, $105.58	579 93
Fournier, L. G., Ltd., Ottawa: renovating pictures, 10, $796.06; insurance on pictures while being renovated, $74.75; upholstering arm chair, sofa and cushion, $124.20	995 01
Mappin & Webb Ltd., Montreal, dishes for restaurant	500 94
Mulhall Hardware Ltd., Ottawa: water coolers, 9, $175.50; mop wringers, 2 doz., $86; o'cedar mops, 8, $51.60; brooms, 4½ doz., $60.60; sundry hardware, $176.51	550 21
Parisien, J. A. & Co., Ottawa: uniforms, 19, $615; trousers, 10 pr., $89; sundries, $49.50	753 50
Plaunt Hardware Co., Ottawa, sundry hardware	529 82
Smith, F., Ottawa, Ont.: uniforms, 18, $860; trousers, 9 pr., $143; caps, 28, $99.25; coats, 2, $70; alterations and repairs, $250.75; sundries, $64	1,487 00
Cartage: E. Batterton, $1,264.55; B. Gray, $396; R. W. Porteous, $1,116	2,776 55
Laundry, $3,601.66; payments under $500, $4,679.98	8,281 64
Travelling expenses, C. George	19 00
Total	177,996 99

Charged as follows—

Sergeant-at-Arms' Estimate	171,416 05
Provisional Bonus Allowance	6,580 94
Total	177,996 99

House of Commons: Indemnity and Transportation, Session, Jan. 31 to June 30, 1923
Chambre des Communes: Indemnité et allocation de voyage, session du 31 janv. au 30 juin 1923

—	Indemnity — Indemnité	Transportation — Allocation de voyage	—	Indemnity — Indemnité	Transportation — Allocation de voyage
	$ cts.	$ cts.		$ cts.	$ cts.
Anderson, R. K.	4,000 00	20 00	Fielding, Hon. W. S.	4,000 00	
Archambault, J.	4,000 00	7 50	Findlay, J. W.	4,000 00	30 00
Arthurs, J.	4,000 00	17 50	Finn, R. E.	4,000 00	90 00
Baldwin, W. K.	4,000 00	26 00	Fontaine, J. E.	4,000 00	
Bancroft, L. P.	4,000 00	90 00	Forke, R.	4,000 00	120 00
Baxter, Hon. J. B. M.	3,975 00	60 00	Forrester, Wm.	4,000 00	25 00
Beaubien, A. L.	4,000 00	90 00	Fortier, H. A.	4,000 00	
Beland, Hon. H.S.	4,000 00	.....	Fournier, C. A.	4,000 00	43 50
Benoit, A. J.	4,000 00		Gardiner, R.	4,000 00	150 00
Binnette, J.	4,000 00		Garland, E. J.	4,000 00	150 00
Bird, T. W.	4,000 00	120 00	Garland, W. F.	4,000 00	
Black, G.	4,000 00	720 00	Gauvreau, C. A.	4,000 00	60 00
Black, W.	4,000 00	13 00	Gendron, R. M.	4,000 00	4 00
Boivin, G. H.	3,925 00		German, W. M.	4,000 00	24 50
Bouchard, G.	4,000 00	41 00	Gervais, T.	4,000 00	21 10
Boucher, A.	4,000 00	14 40	Good, W. C.	4,000 00	10 75
Bourassa, J. B.	4,000 00	40 30	Gordon, G. N.	4,000 00	22 40
Bowen, F. W.	4,000 00	11 00	Gouin, Hon. Sir Lomer.	4,000 00	
Boys, W. A.	4,000 00	25 00	Gould, O. R.	4,000 00	120 00
Brethen, G. A.	4,000 00	10 00	Graham, Hon. G. P.	4,000 00	
Bristol, Hon. E.	3,875 00	20 00	Grimmer, R. W.	4,000 00	120 00
Brown, J. L.	4,000 00	120 00	Guthrie, Hon. H.	4,000 00	26 60
Bureau, Hon. J.	4,000 00		Halbert, R. H.	4,000 00	10 00
Cahill, F. S.	4,000 00		Hammell, W. J.	4,000 00	60 00
Caldwell, T. W.	4,000 00	60 00	Hanson, R. B.	4,000 00	60 00
Campbell, M. N.	4,000 00	120 00	Harris, J. H.	3,925 00	13 50
Cannon, L.	3,975 00	41 00	Hatfield, P. L.	4,000 00	90 00
Cardin, P. J. A.	4,000 00		Healey, A. F.	2,950 00	60 00
Carmichael, A. M.	4,000 00	120 00	Hocken, H. C.	3,925 00	23 70
Carroll, W. F.	4,000 00	120 00	Hodgins, A. L.	4,000 00	7 00
Carruthers, J.	4,000 00	60 00	Hoey, R. A.	4,000 00	90 00
Casgrain, P. F.	4,000 00		Hopkins, E. N.	1,700 00	120 00
Chaplin, J. D.	4,000 00	22 60	Hubbs, J.	3,750 00	
Charters, S.	3,950 00	7 00	Hudson, A. B.	4,000 00	90 00
Chevrier, E. R. E.	4,000 00		Hughes, J. J.	4,000 00	150 00
Chew, M.	4,000 00		Humphrey, L. W.	4,000 00	150 00
Chisholm, A. W.	4,000 00	120 00	Hunt, A. B.	4,000 00	14 00
Church, T. L.	3,950 00	24 85	Irvine, Wm.	4,000 00	150 00
Clark, J. A.	4,000 00	180 00	Jacobs, S. W.	4,000 00	
Clifford, L. O.	4,000 00	11 00	Jelliff, L. H.	4,000 00	150 00
Coote, G. G.	4,000 00	150 00	Johnson, R. M.	.....	105 00
Copp, Hon. A. B.	4,000 00		Johnston, J. F.	4,000 00	120 00
Crerar, Hon. T. A.	250 00	90 00	Jones, G. B.	4,000 00	30 00
d'Anjou, J.E.S.E.	4,000 00	60 00	Kay, W. F.	4,000 00	
Davies, C. C.	4,000 00	120 00	Kellner, D. F.	4,000 00	150 00
Dechene, A. M.	4,000 00	43 60	Kennedy, D.	4,000 00	60 00
Delisle, M. S.	4,000 00	21 80	Kennedy, D. M.	4,000 00	180 00
Denis, J. A.	4,000 00	13 50	Kennedy, J. W.	4,000 00	
Denis, J. J.	4,000 00	11 50	King, Hon. J. H.	4,000 00	
Desaulniers, A. L.	4,000 00	25 10	King, J. W.	4,000 00	13 00
Descoteaux, J. F.	1,395 35	27 00	King, Rt. Hon. W. L. MacK.	4,000 00	
Deslauriers, H.	4,000 00	7 00	Knox, A.	4,000 00	120 00
Desrochers, E.	4,000 00	21 40	Kyte, G. W.	4,000 00	90 00
Dickie, C. H.	4,000 00	210 00	Ladner, L. J.	4,000 00	180 00
Drayton, Sir Henry L.	4,000 00		Laflamme, J. N. K.	3,150 00	
Drummond, J. D. F.	4,000 00	6 50	Lanctot, R.	4,000 00	
Duff, Wm.	4,000 00	120 00	Lapierre, E. A.	4,000 00	16 00
Duncan, M. R.	4,000 00	60 00	Lapointe, Hon. E.	4,000 00	
Elliott, P.	4,000 00		Lavigueur, H. E.	4,000 00	17 50
Elliott, Wm.	4,000 00	40 00	Leader, H.	4,000 00	90 00
Ethier, J. A. C.	4,000 00	7 00	Leger, A. T.	4,000 00	90 00
Euler, W. D.	4,000 00	15 40	Lemieux, Hon. R.	4,000 00	
Evans, J.	4,000 00	120 00	LeSueur, R. V.	2,900 00	60 00
Fafard, J. F.	4,000 00	43 50	Lewis, A. J.	4,000 00	120 00
Fansher, B. W.	4,000 00	30 00			

House of Commons: Indemnity and Transportation, Session, Jan. 31 to June 30, 1923—Concluded
Chambre des Communes: Indemnité et allocation de voyage, session du 31 janv. au 30 juin 1923—fin

—	Indemnity — Indemnité	Transportation — Allocation de voyage
	$ cts.	$ cts.
Logan, H. J.	4,000 00	90 00
Lovett, L. J.	4,000 00	90 00
Lovie, W. J.	4,000 00	90 00
Low, Hon. T. A.	3,875 00	
Lucas, W. T.	4,000 00	150 00
Macdonald, Hon. E. M.	4,000 00	90 00
MacKelvie, J. A.	4,000 00	180 00
MacKinnon, D. A.	4,000 00	90 00
MacLaren, M.	4,000 00	60 00
MacLean, A. E.	4,000 00	90 00
MacLean, Hon. A. K.	4,000 00	90 00
Maclean, W. F.	4,000 00	16 00
Macphail, A. C.	4,000 00	20 00
McBride, T. G.	4,000 00	120 00
McConica, T. H.	4,000 00	150 00
McCrea, F. H.	4,000 00	
McDonald, A.	4,000 00	
McGiverin, H. B.	4,000 00	
McIsaac, C. F.	4,000 00	90 00
McKay, M.	4,000 00	
McKenzie, Hon. D. D.	2,000 00	
McKillop, H. C.	4,000 00	60 00
McMaster, A. R.	4,000 00	
McMurray, E. J.	4,000 00	90 00
McQuarrie, W. G.	4,000 00	180 00
McTaggart, N.	4,000 00	120 00
Malcolm, J.	3,975 00	60 00
Manion, Hon. R. J.	4,000 00	90 00
Marcil, Hon. C.	4,000 00	
Marcile, J. E.	4,000 00	14 00
Marler, H.	4,000 00	
Martel, L. H.	4,000 00	105 00
Maybee, M. E.	4,000 00	15 00
Meighen, Rt. Hon. A.	4,000 00	
Mercier, P.	4,000 00	12 50
Mewburn, Hon. S. C.	3,500 00	23 60
Michaud, P.	4,000 00	75 00
Millar, J.	4,000 00	105 00
Milne, R.	4,000 00	120 00
Mitchell, W. G.	4,000 00	
Morin, L. S. R.	4,000 00	
Morrison, J.	4,000 00	90 00
Morrissy, J.	4,000 00	90 00
Motherwell, Hon. W. R.	4,000 00	
Munro, E. A.	4,000 00	180 00
Murdock, Hon. J.	4,000 00	
Murphy, Hon. C.	4,000 00	
Neill, A. W.	4,000 00	210 00
Ouimet, J. R.	4,000 00	
Papineau, L. J.	4,000 00	
Parent, G.	4,000 00	26 50
Pelletier, F. J.	4,000 00	90 00
Porter, E. G.	4,000 00	12 90
Power, C. G.	4,000 00	46 00
Preston, R. F.	4,000 00	
Prevost, J. E.	4,000 00	7 00
Pritchard, J.	4,000 00	20 00
Putnam, H.	4,000 00	90 00
Rankin, J. P.	4,000 00	14 50
Raymond, W. G.	4,000 00	16 00
Reed, W. S.	4,000 00	
Rheaume, J. F.	4,000 00	
Rinfret, F.	4,000 00	
Robb, Hon. J. A.	4,000 00	
Roberge, E.	4,000 00	15 15
Robichaud, J. C.	4,000 00	105 00
Robinson, E. W.	4,000 00	90 00
Robitaille, C.	4,000 00	
Ross, A. E.	4,000 00	
Ross, T. E.	4,000 00	
Ryckman, E. B.	4,000 00	17 80
St. Pere, E. C.	4,000 00	
Sales, T.	4,000 00	120 00
Savard, E.	4,000 00	90 00
Seguin, P. A.	4,000 00	9 10
Senn, M. C.	4,000 00	15 00
Sexsmith, E. J.	4,000 00	10 00
Shaw, J. T.	4,000 00	120 00
Sheard, C.	4,000 00	24 00
Simpson, T. E.	4,000 00	60 00
Sinclair, D. J.	4,000 00	16 00
Sinclair, Hon. J. E.	4,000 00	105 00
Speakman, A.	4,000 00	150 00
Spence, D.	4,000 00	11 00
Spencer, H. E.	4,000 00	90 00
Stansell, J. L.	4,000 00	30 00
Steedman, J.	4,000 00	120 00
Stevens, H. H.	4,000 00	180 00
Stewart, Hon. C. A.	4,000 00	
Stewart, C. W.	4,000 00	120 00
Stewart, H. A.	4,000 00	
Stewart, T. J.	4,000 00	
Stork, A.	4,000 00	240 00
Sutherland, D.	4,000 00	14 40
Thompson, T. H.	4,000 00	13 50
Thurston, J. J.	4,000 00	
Tobin, E. W.	4,000 00	8 80
Tolmie, Hon. S. F.	4,000 00	180 00
Trahan, A.	2,604 65	18 00
Vien, T.	3,975 00	39 10
Wallace, J. A.	4,000 00	57 22
Walsh, J. C.	3,925 00	
Ward, W. J.	4,000 00	120 00
Warner, D. W.	4,000 00	150 00
White, J. F.	3,925 00	
Wilson, G. C.	4,000 00	8 00
Woods, R. J.	4,000 00	
Woodsworth, J. S.	4,000 00	90 00
	927,375 00	13,089,07
Transportation as above.	13,089 07	
	940,464 07	
Allowance to Leader of the Opposition, Rt. Hon. Arthur Meighen	10,000 00	
Payments on account of Session 1923-24	157,085 51	
	1,107,549 58	
Less—Paid in 1922-23	142,652 47	
Total	964,897 11	

Abatements — Fonds de retraite	Library of Parliament: Salaries at Ottawa — Bibliothèque du Parlement: Traitements à Ottawa	Salary — Traitements	Bonus — Boni
$ cts.		$ cts.	$ cts.
	General Librarian—		
300 00	J. de LaB. Taché, 12 m	6,000 00	
	Parliamentary Librarian—		
300 00	M. Burrell, 12 m	6,000 00	
	Staff—Personnel		
50 00	N. Aubry, caretaker, 12 m	1,000 00	315 00
‡	A. Beaudry, sr. library asst., 12 m	1,380 00	279 00
22 76	E. Bilodeau, asst. librarian, Feb. 15 to Mar. 31 at $3,600	455 17	
87 00	F. A. Hardy, cataloguer, 12 m	1,740 00	150 00
‡	M. C. MacCormac, chief reference clk., 12 m	3,240 00	
72 00	H. J. Meiklejohn, asst. cataloguer, 12 m	1,440 00	261 00
84 00	J. G. Pigeon, clk. of periodicals and binding, 12 m	1,680 00	150 00
103 50	O. Souliere, cataloguer, 3 m. at $1,980, 9 m. at $2,100	2,070 00	60 75
60 00	H. C. Stock, library asst., 12 m	1,200 00	297 00
144 00	J. Tarte, reference clerk, 12 m	2,880 00	
87 00	H. D. Throop, library clerk b'k kpr., 12 m	1,740 00	72 98
‡	A. H. Todd, librarian, 12 m	4,000 00	
	Extra Employees—Surnuméraires ($6,995)—		
	Bilodeau, E., 32⅝ wks. at $49	1,603 00	
	Choquette. A., 366 d. at $3.25	1,189 50	315 00
	Matte, J. N., 235 d. at $3.50	822 50	
	Tremblay, A., 313 d. at $3	939 00	
	Trudel, E. E., 124 d. at $4, 207 d. at $3.50	1,220 50	
	Wray, C., 124 d. at $4, 207 d. at $3.50	1,220 50	
		41,820 17	1,900 73
	Charged as follows:—		
	Salaries of Permanent Officials		34,825 17
	Contingencies		6,995 00
	Provisional Bonus Allowance		1,900 73
	Total		43,720 90

Library of Parliament: Purchase of Books and Contingent Expenses — Bibliothèque du Parlement: Achat de livres et dépenses contingentes	$ cts.
Salaries at Ottawa. (Page N—16)	6,995 00
Payments for books and periodicals including binding: E. G. Allen & Son, Ltd., London, Eng., $3,523.61; H. Gaulon, Paris, France, $1,096.61; Jas. Hope & Sons, Ltd., Ottawa, Ont., $898.25; Chas. Scribner's Sons, New York, $539.46; subscriptions to newspapers, associations, etc., $852.25; payments under $500, $4,024.40	10,934 58
General expenses—	
Aubry, N., allowance in lieu of quarters, 12 m. to Mar. 31	300 00
Department of Public Printing and Stationery: stationery supplies, $729.09; printing and binding, $6,218.31; services of J. C. Brown, bookbinder, $1,676.79	8,624 19
Sundry payments	503 45
	27,357 22
Charged as follows—	
Books for the General Library, including binding	14,970 70
Books for the Library of American History	957 75
To provide for the cost of Printing Reports	595 80
Contingencies	10,832 97
Total.	27,357 22

Printing, Printing Paper and Binding **Impression, papier d'impression et reliure**	$ cts.
Salaries at Ottawa.....(Page N—7)	6,860 00
Temporary messenger, D. McKergan, 94 d. at $4, 33 d. at $5.....	541 00
King's Printer's Account: House of Commons, $73,771.12; The Senate, $14,539.50	88,310 62
	95,711 62

Printing, Binding and Distributing the Annual Statutes
Impression, reliure et distribution des statuts annuels

Department of Public Printing and Stationery, Annual Statutes of Session, 1923: English, 4,550 copies, $6,070.71; French, 615 copies, $2,457.33.....	8,528 04

Abatements — Fonds de retraite	**Office of the Chief Electoral Officer: Salaries at Ottawa** — **Bureau du directeur général des élections: Traitements à Ottawa**	Salary — Traitements	Bonus — Boni
$ cts.		$ cts.	$ cts.
	Biggar, O. M., chief electoral officer, 12 m	12,000 00	
168 00	Castonguay, J., assistant chief electoral officer, 12 m	3,360 00	
60 00	Collins, K. B., stenographer, 12 m	1,200 00	60 00
87 00	Regan, E. A., secretary, 12 m	1,740 00	
	Temporary messenger—		
	Hache, D., 12 m	900 00	315 00
315 00		19,200 00	375 00
	Charged as follows:—		
	Salary of Chief Electoral Officer, under Statute	12,000 00	
	Salaries and Contingencies	7,200 00	
	Provisional Bonus Allowance	375 00	
	Total	19,575 00	

Office of the Chief Electoral Officer **Bureau du directeur général des élections**	$ cts.
Salaries at Ottawa.....(Page N—17)	7,200 00
Typists, etc.: A. Boyer, $137.87; A. Mason, $20.56; E. Mason, $486.42; J. Nadon, $29.50.....	674 35
Translation, C. E. Duckett, 94 pages at $1.50.....	141 00
Department of Public Printing and Stationery: stationery supplies, $209.20; printing, binding, etc., $232.66; parliamentary publications, $42.65.....	484 51
Sundry accounts.....	337 91
Total.....	8,837 77

Miscellaneous Gratuities—Gratifications diverses

House of Commons—	
Gratuity of two months' salary paid to the estates of: the late A. Glazier, $360; the late L. C. Panet, $550.....	910 00
Library of Parliament—	
Gratuity of two months' salary paid to the widow of the late L. P. Sylvain..	666 66
Total.....	1,576 66

Bonus Allowance—Boni	$ cts.
Provisional Bonus Allowance paid to employees of the Senate, House of Commons, Library of Parliament, and Office of the Chief Electoral Officer: For details see Pages N—3, $2,764; N—4, $5,203.54; N—10, $9,062.75; N—13, $6,580.94; N—16, $1,900.73; N—17, $375	25,886 96

The Public Service Retirement Act, 1920
Loi de retraite du service public, 1920

House of Commons. For details see Part F. Chambre des Communes—Voir détails partie F	466 66

Legislation: Elections—Législation: Dépenses d'élections

General Election, 1917—Election générale, 1917

Welland, enumerator	76 71

General Election, 1921—Election générale, 1921, ($3,162.33)

London, voters' lists	326 15
Muskoka, urban registrar	102 18
Parkdale: W. A. Orr, returning officer, extra allowances under Sec. 30, Tariff of Fees	400 00
York West, maps of district	17 25
Gaspé: mileage, returning officer and election clerk	88 70
Labelle ($379.55)—	
Albert Boulais, returning officer, services, $280; election clerk, $15; clerical services, $83; less advance 1921-22, page N—48, $150	228 00
Mileage: returning officer, $68.50; election clerk, $15	83 50
Postage, $49.90; telephones, $18.15.	68 05
Laval—Two Mountains, rural registrar	20 40
Quebec West: deputies, 2, $14; clerks, 2, $8; rent of booths, 2, $20; postage, 75c., less advance 1921-22, page N—52, 75c	42 00
St. Antoine, legal services	27 25
Colchester, rural registrars, 2	61 65
Halifax: deputy, $7; clerk, $4	11 00
Neepawa, constables, 2	8 00
Nelson, constable	4 00
Springfield, deputy	7 00
Winnipeg North ($942.30)—	
Charles F. Mount, returning officer, services, $368; election clerk, $15; clerical services, $115; conveyance of officials, $92; less $9 deducted to cover cost of 4 mail bags not returned by returning officer	581 00
Printing: T. W. Taylor, Winnipeg, $300.25; Winnipeg Printing and Engraving Co., $18.65	318 90
Stationery, $17.60; cartage, $18; sundries, $6.80	42 40
Maple Creek: mileage, sundry persons	402 90
Saskatoon, rural registrars, 2	119 22
Bow River, rural register	18 30
Calgary West, rent of booths, 2	10 00
Macleod: mileage, sundry persons	10 60
Comox-Alberni, rural registrar	163 88
Kootenay West ($1,043, covered by advance 1921-22)—	
Harry Wright, returning officer, services, $452; clerical services, $65; mileage, returning officer, $250.75; sundry persons, $50; postage, $75.75; stationery, $13.80; telephones and telegrams, $66.74; cartage, $13.05; taxi hire, $11.60; furnishings for 20 polling booths, allowed in lieu of rent, $44.31; advance unaccounted for, $57; less advance 1921-22, Page N—70, $1,100	

Legislation: Elections—Continued—**Législation: Dépenses d'élections**—Suite	$	cts.
By-Elections—Elections partielles ($37,313.48)		
Essex North, March, 1923 ($1,475.93)—		
Jas. H. Clark, returning officer, services, $220; election clerk, $15; conveyance of officials, $94	329	00
Mileage, sundry persons	29	00
Deputies, 4, $28; clerks, 4, $16; rent of booths, 3, $20; constable, $4; sundries, 25c	68	25
Revising officers: J. F. Foster, Ford City, $61; printing: Windsor, W. T. Jacques & Sons, $681.12; Windsor, Seguin Bros., $307.56	1,049	68
Renfrew South, September, 1923 ($383.90)—		
E. A. Wright, returning officer, services, $124; election clerk, $5	129	00
Printing, "Renfrew Mercury"	12	00
Postage	10	00
Registrars, rural, 27	135	00
Revising officers: John Geale, Renfrew, $38.50; Trevor H. Grout, Arnprior, $38.15; Judge J. M. McNamara, Pembroke, $6; printing: "Arnprior Chronicle," $7.75; "Renfrew Mercury," $7.50	97	90
Jacques Cartier, December, 1922, mileage	203	50
Nicolet, May, 1923 ($568.90)—		
A. A. Leduc, returning officer, services, $126; election clerk, $5; clerical services, $31.50	162	50
Mileage, returning officer	50	50
Printing: Three Rivers, "Le Nouvelliste"	40	76
Postage	6	41
Registrars, rural, 61	308	73
Richelieu, March, 1923 ($992.75)—		
A. Guévremont, returning officer, services, $100; election clerk, $5; clerical services, $4	109	00
Mileage, returning officer	18	00
Printing, "Le Courrier de Sorel"	35	75
Voters' lists, $62.32; sundries, $13.81	76	13
Registrars: urban, 3, $209.52; rents, $75; rural, 22, $377.85	662	37
Revising officer: O. Cousineau, Sorel, $68; printing, "Le Courrier de Sorel," $23.50	91	50
Cape Breton North and Victoria, July, 1923 ($3,638.64)—		
M. E. McKay, returning officer, services, $292; election clerk, $15; clerical services, $91.25	398	25
Mileage, sundry persons	168	00
Printing: Baddeck, Fred W. Gilman	146	00
Postage, $73.57; sundries, $10.50	84	07
Registrars, rural, 29	474	46
Deputies, 72, $507; clerks, 73, $295; rent of booths, 73, $366.50; constables, 22, $88; sundries, 12c	1,256	62
Revising officers: Joseph Macdonald, North Sydney, $78.85; Matthew MacLean, Sydney Mines, $67.95; printing: North Sydney, M. A. McInnes, $520.56; North Sydney, Herald Publishing Co., $428.88; Sydney Mines, Gordon E. Davison, $15	1,111	24
Halifax, December, 1923 ($8,380.64)—		
James Hall, returning officer, services, $792; election clerk, $15; clerical services, $247.50; conveyance of officials, $105	1,159	50
Mileage, deputies and clerks	30	45
Printing, Halifax: T. C. Allen & Co., $150; Blackadar Bros., $30; Wm. MacNab & Son, $56; Ross Print, $58.26	294	26
Postage, $79.85; telephones and telegrams, $30.60; posting notices, $18; cartage of ballot boxes, $12; repairs to ballot boxes, $9.50	149	95
Registrars, rural, 45	929	31
Deputies, 198, $1,389; clerks, 198, $795; rent of booths, 192, $1,555; constables, 35, $140; postage, $38.29	3,917	29
Revising officers: J. Lorn Allan, Dartmouth, $73.24; Judge W. B. Wallace, Halifax, $660.25, extra allowance under Sec. 30, Tariff of Fees, $150; printing and advertising: Dartmouth, Independent Print, $203.16; Dartmouth Printing and Publishing Co., $310.72; Halifax, "Acadian Recorder," $12; T. C. Allen & Co., $238.50; Chronicle Publishing Co., $11.50; City Print, $84.32; Herald, Ltd., $16; Nova Print, Ltd., $28; Ross Print, Ltd., $51.44; taxi hire, $60.75	1,899	88

Legislation: Elections—Continued—**Législation: Dépenses d'élections**—Suite	$ cts.
By-Elections—Concluded—*Elections partielles*—Fin	
Pictou, September, 1923 ($916.85)—	
J. Simpson Harris, returning officer, services, $236; election clerk, $5; clerical services, $59	300 00
Mileage, election clerk	94 40
Printing and advertising: Pictou, Advocate Printing and Publishing Co.	44 48
Postage, $20; stationery, $13.05; telephones and telegrams, $11.27; freight and express, $12.15; sundries, $2.50	58 97
Registrars, rural, 36	186 90
Revising officers: John D. Fraser, Trenton, $31.50; H. Langille, Westville, $33.10; J. G. McDonald, Stellarton, $36; Alex. McDougall, Pictou, $38; Judge George Patterson, New Glasgow, $57; printing: New Glasgow, "Eastern Chronicle," $32.50; posting lists, $4	232 10
Kent, N.B., December, 1923 ($2,793.49)—	
Camille Boudreau, returning officer, services, $200; election clerk, $15; clerical services, $58.75	273 75
Mileage: returning officer, $257.75; deputies and clerks, $17.40	275 15
Printing: Moncton, L'Acadien, Lté., $30; Moncton Transcript, Ltd., $117.25.	147 25
Postage, $16.88; telephones, $6.50; voters' lists, $67.13	90 51
Registrars, rural, 25	1,099 07
Deputies, 47, $329; clerks, 47, $188; rent of booths 46, $226; constables, 41, $164; sundries, 76c	907 76
Winnipeg North, October, 1923 ($7,885.26)—	
J. K. Morton, returning officer, services, $372, extra allowances under Sec. 30, Tariff of Fees, $150; election clerk, $15; clerical services, $116.25; conveyance of officials, $92	745 25
Printing: Winnipeg, Israelite Press, Ltd., $20; Winnipeg, National Press, Ltd., $233.90	253 90
Postage and stationery, $16.98; cartage and crating ballot boxes, $10.50; care of ballot boxes, $25; rent of hall for nomination, $10; sundries, $1.25	63 73
Registrar, rural.	28 72
Deputies, 93, $654; clerks, 93, $375; rent of booths, 93, $870; constables, 19, $76; interpreters, 5, $20; postage, $44.66	2,039 66
Revising officers: J. C. Broadfoot, $96.22; Joseph Dyk, $385.59; Edward W. Lowrey, $187.53; Wm. Nason, $273.30; I. D. Rusen, $368.94; printing: Israelite Press, Ltd., $731.40; J. & N. S. McLean, $651.65; National Press Ltd., $1,654.42; West Canada Publishing Co., $40; Winnipeg Printing and Engraving Co., $239.95; rent of offices, 5, $125	4,754 00
Moose Jaw, April, 1923 ($10,073.62)—	
Thomas Carmichael, returning officer, services, $720; election clerk, $15; clerical services, $225; conveyance of officials, $35.50; less advance 1921-22, page N—33, $600	395 50
Mileage: deputies and clerks, $445.15; sundry persons, $816.90	1,262 05
Printing: Moose Jaw Times Co., Ltd., $263.05; Moose Jaw, Western Press, Ltd., $83.75	346 80
Postage, $86; stationery, $17.45; telegrams and telephones, $88; posting lists, $23.50; rent of furniture for polls, $34.30; delivering furniture, $24.25; rent of 65 screens, $19.50; blue prints, $13.70; sundries, $23.22.	329 92
Registrars, rural, 111	2,027 84
Deputies, 180, $1,266; clerks, 180, $726; rent of booths, 177, $889.50; constables, 14, $56; interpreter, $4; postage, $40.46	2,981 96
Revising officers: Judge F. A. G. Ouseley, $987.75; printing, Moose Jaw Times Co., Ltd., $1,741.80	2,729 55

Storage of Ballot Boxes—Emmagasinage des boîtes de bulletins ($60.88)

Lanark: Geo. W. Rogers, Dec. 1, 1914 to April 19, 1918; May 5, 1921 to Dec. 31, 1921	16 88
Megantic: P. A. Roberge, 5 y. to Dec. 31, 1922	19 00
Rimouski: E. Theriault, 5 y. to Dec. 31, 1922	25 00

Legislation: Elections—Concluded—**Législation: Dépenses d'élections**—Fin	$	cts.
General Expenses—Dépenses générales ($4,388.36)		
Salaries at Ottawa .....(Page BB—6)		11 67
Dept. of Public Printing and Stationery, printing.....		3,432 40
Federal Typewriter Co., 1 typewriter.....		117 45
Kingston Penitentiary, making 1,500 ballot boxes.....		787 78
Ottawa Artificial Ice Co., ice Nov. 6, 1923 to Jan. 31, 1924.....		12 75
Travelling expenses, E. E. Stockton.....		20 20
Sundries.....		6 11
		45,001 76
LESS refunds on expenditure detailed in 1921-22: Essex North, $4; Regina, $4....		8 00
Total.		44,993 76

REVENUE

Legislation: Casual Revenue—Législation: Revenu casuel

The Senate—Sénat

Fees and charges on Private Bills: 1, $244.50; 1, $227; 65 at $210; 4 at $200; sundry fees, $477.15.....		15,398 65
Certified copies.....		319 30
		15,717 95
LESS—		
Fees on Private Bills refunded, 1, $208.87; 1, $200; 15 at $185; 1, $109.25; 1, $105.27; 3 at $100; 1, $7.50.....	3,705 89	
Advertising Private Bills in Canadian Parliamentary Guide.	75 00	
Certificates of authentication.....	16 00	3,796 89
Total.		11,921 06

House of Commons—Chambre des Communes

Fees and charges on Private Bills: 1, $500; 1, $443; 1, $300; 1, $247; 3 at $227; 2 at $218.50; 8 at $200; 1, $130; 1, $117.50, 1, $100; sundry fees, $155.50.		4,711 00
Miss A. Mcphail, M.P., refund of part of indemnity for session 1923.....		1,380 00
		6,091 00
LESS—		
Refunds of fees on Private Bills: 5 at $200; 1, $100; 1, $25.....	1,125 00	
Advertising rules in Provincial Gazettes.....	145 52	1,270 52
Total.		4,820 48

Legislation: Elections: Revenue—Législation: Elections: Revenu

Fines and Forfeitures—Amendes et confiscations

Candidates' election deposits forfeited, By-Elections: Cape Breton North and Victoria, $200; Halifax, $200; Winnipeg North, $400.....	800 00

Vote No. 36: Purchase of books other than through Stationery Office

AUDIT OFFICE, June 30, 1924.

SIR,—In examining the expenditure by the House of Commons for the fiscal year 1923-24 it is observed that the following payments were made for books:

Beauchemin, Ltd., Montreal..	$ 39 73
Courtney, Sears & Currier, Ottawa..	20 00
Jas. Hope and Sons, Ottawa..	50 75
M. R. Lafontaine, Ottawa..	214 25
Canadian Facts Publishing Company..	66 00
Might Directories, Ltd., Ottawa..	30 00

As the Public Printing and Stationery Act provides that all books required for the use of the House of Commons shall be procured through the Department of Public Printing and Stationery please let me know your authority for making the above purchases otherwise than through the authorized channel.

I am, Sir, your obedient servant,

WM. KEARNS, *Asst. A.G.*

W. B. NORTHRUP, Esq., Clerk of the House of Commons.

HOUSE OF COMMONS, July 7, 1924.

DEAR SIR,—In reply to your letter of June 30th, I beg to say that I am informed by our Accountant that the accounts you mention have been paid out of our Contingencies, and I am also advised that there is no supervision of these items, which are provided for in the Estimates.

It has always been the practice in the House of Commons, whenever any book is urgently required to purchase it from a local store direct without going through the lengthy process of forwarding a requisition to the Department of Public Printing and Stationery. When the translators have in hand a highly technical piece of work to put from English to French which must be delivered in a short time, they often need dictionaries and other books which they must get at once. They cannot afford to wait until a requisition is acted upon.

Trusting that this is satisfactory and being quite prepared to arrange matters with you if you differ from the advice given me.

Yours truly,

W. B. NORTHRUP.

Assistant Auditor General.

AUDITOR GENERAL'S OFFICE, July 10, 1924.

SIR,—I am in receipt of your letter of the 7th instant in reply to mine of the 30th ultimo with reference to the purchase of books at local stores instead of through the Stationery Office.

I am still of opinion that under the Statute you are obliged to obtain through the Stationery Office, and not otherwise, any books you may need in connection with Government business and which may be made a charge on public funds.

I am, Sir, your obedient servant,

WM. KEARNS, *Asst. A.G.*

W. B. NORTHRUP, Esq., Clerk of the House of Commons.

HOUSE OF COMMONS, July 11, 1924.

DEAR SIR,—Yours of the 10th instant received.

I sincerely hope there will be no misunderstanding between us on the subject of the purchase of books. Personally, I am quite willing to comply with your request, but as some of our officials feel that there is always a considerable delay in getting books through the Department of Public Printing and Stationery there might be some embarrasment.

The only legislation I know of on the point is the Revised Statutes 1906, Chapter 80, section 26, which only relates to the purchase of stationery and I am accordingly advised that a Resolution of our House would be necessary to extend this rule to books.

Will you kindly advise me if you are aware of any other legislation? I will be happy to lay it before our Law Branch.

Hoping that we will avoid any misunderstanding.

Yours sincerely,

W. B. NORTHRUP.

The Assistant Auditor General.

AUDIT OFFICE, July 12, 1924.

DEAR SIR,—In answer to the inquiry in your letter of yesterday's date I think you will find that under Chapter 80 of the Revised Statutes of Canada 1906, Section 5, Sub-Section (b) the required legislation has been provided.

Yours sincerely,

WM. KEARNS, *Asst. A.G.*

The Clerk of the House of Commons.

Crédit n° 36: Achat de livres par d'autres que le Bureau de la Papeterie

BUREAU DE L'AUDITEUR, 30 juin 1924.

MONSIEUR,—En examinant les comptes de la Chambre des Communes pour l'exercice 1923-24, je constate que l'on a fait les achats de livres suivants:

Beauchemin, Ltée, Montréal	$ 39 73
Courtney, Sears & Currier, Ottawa	20 00
Jas. Hope and Sons, Ottawa	50 75
M. R. Lafontaine, Ottawa	214 25
Canadian Facts Publishing Company	66 00
Might Directories, Ltd., Ottawa	30 00

Comme la loi des Impressions et de la Papeterie publiques stipule que la Chambre des Communes devra se procurer tous les livres dont elle pourra avoir besoin par l'entremise du département des Impressions et de la Papeterie publiques, veuillez avoir la bonté de me faire connaître l'autorité dont vous vous êtes prévalu pour faire les achats susmentionnés autrement que par le canal autorisé.

Votre obéissant serviteur,

WM. KEARNS, *A.G. adjoint.*

W. B. NORTHRUP, greffier de la Chambre des Communes.

CHAMBRE DES COMMUNES, 7 juillet 1924.

CHER MONSIEUR,—En réponse à votre lettre du 30 juin, je vous ferai remarquer que l'on a payé les comptes en question à même le fonds des dépenses contingentes, d'après ce que me dit notre comptable. J'ai également appris qu'il n'y a pas de contrôle sur ces articles, qui sont compris dans les crédits votés.

A la Chambre des Communes la coutume a toujours existé d'acheter les livres dont on avait un besoin urgent chez un libraire local directement, sans s'exposer au retard que comporte l'envoi d'une réquisition au département des Impressions et de la Papeterie publiques. Lorsque les traducteurs ont en main un travail excessivement technique qu'il leur faut mettre de l'anglais en français et livrer en peu de temps, ils ont souvent besoin de dictionnaires et autres ouvrages sur-le-champ. Ils ne peuvent pas attendre que l'on donne effet à la réquisition.

J'espère que vous jugerez ces explications satisfaisantes, et je serai toujours prêt à discuter cette question avec vous si vous ne partagez pas l'avis que l'on m'a donné à ce sujet.

Bien à vous,

W. B. NORTHRUP.

L'Auditeur général adjoint.

BUREAU DE L'AUDITEUR GÉNÉRAL, 10 juillet 1924.

MONSIEUR,—J'accuse réception de votre réponse du 7 courant à ma lettre du 30 juin concernant l'achat de livres chez des libraires locaux plutôt que par l'entremise du Bureau de la Papeterie.

Je suis toujours d'avis que d'après la loi vous êtes obligé de vous adresser au Bureau de la Papeterie, et non ailleurs, pour vous procurer tout livre dont vous pouvez avoir besoin relativement à l'administration, et qui exige un déboursé de fonds publics.

Votre obéissant serviteur,

WM. KEARNS, *A.G. adjoint.*

W. B. NORTHRUP, greffier de la Chambre des Communes.

CHAMBRE DES COMMUNES, 11 juillet 1924.

CHER MONSIEUR,—J'accuse réception de votre lettre du 10 courant. J'espère qu'il n'y aura pas de malentendu entre nous au sujet de l'achat de livres. Personnellement, je suis tout à fait prêt à me conformer à votre demande, mais certains de nos fonctionnaires semblent croire qu'il y a toujours beaucoup de retard lorsqu'on achète ces livres par l'entremise du département des Impressions et de la Papeterie publiques et que cela peut être une cause d'ennuis.

La seule législation applicable à ce sujet, d'après moi, se trouve à l'article 26, chapitre 80 des Statuts Revisés de 1906, qui ne traite que de l'achat de la papeterie, et on me dit qu'il faudrait que la Chambre passe une résolution pour en étendre les effets à l'achat de livres.

Auriez-vous la bonté de me faire connaître toute autre législation de ce genre, s'il en existe à votre connaissance? Je serai heureux de la soumettre à nos légistes.

Espérant que nous éviterons tout malentendu à l'avenir.

Bien à vous,

W. B. NORTHRUP.

L'Auditeur général adjoint.

BUREAU DE L'AUDITEUR GÉNÉRAL, 12 juillet 1924.

CHER MONSIEUR,—En réponse à la demande contenue dans votre lettre d'hier, je vous ferai remarquer que vous trouverez la législation requise, je crois, au paragraphe (b), article 5, chapitre 80 des Statuts Revisés du Canada, 1906.

Bien à vous,

WM. KEARNS, *A.G. adjoint.*

Le greffier de la Chambre des Communes.

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